



OFFICIAL ELECTRONIC PACKET

CITY OF STARKVILLE, MISSISSIPPI
April 15, 2025

Mayor
D. Lynn Spruill

Vice Mayor
Roy A. Perkins

Board of Aldermen
Kim Moreland
Sandra Sistrunk
Jeffrey Rupp
Mike Brooks
Hamp Beatty
Henry Vaughn, Sr.

City Attorney
Berk Huskison

**COO / Human
Resources Director**
Navarrete Ashford

City Clerk / CFO
Lesa Hardin

Utilities General Manager
Edward Kemp



Police Chief
Mark Ballard

Interim Fire Chief
Dewayne Davis

Technology Director
Joel Clements, Jr.

City Engineer
Cody Burnett

Court Clerk
Monica Lairy

**Sanitation and
Environmental Services
Director**
Chris Smiley

Airport Director
Rodney Lincoln

OFFICIAL AGENDA

THE MAYOR AND BOARD OF ALDERMEN

OF THE

CITY OF STARKVILLE, MISSISSIPPI

RECESS MEETING OF TUESDAY APRIL 15, 2025
5:30 P.M., COURT ROOM, CITY HALL
110 WEST MAIN STREET

I. CALL THE MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE AND A MOMENT OF SILENCE

III. APPROVAL OF THE OFFICIAL AGENDA INCLUDING CONSENTED ITEMS

IV. APPROVAL OF THE BOARD OF ALDERMEN MINUTES

CONSIDERATION OF THE MINUTES OF THE MARCH 28, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

V. ANNOUNCEMENTS AND COMMENTS

A. MAYOR'S COMMENTS: Employee Introductions
Sanitation Good Friday schedule / voting locations/absentee voting

B. BOARD OF ALDERMEN COMMENTS:

VI. CITIZEN COMMENTS

VII. PUBLIC APPEARANCES

VIII. PUBLIC HEARINGS

PUBLIC HEARING AND CONSIDERATION FOR LOT MOWINGS OF PROPERTIES (410 S. WASHINGTON, 103 GILLESPIE, 121 GILLESPIE, 119 GILLESPIE AND LOT 2 CITY BLOCK 42 GILLESPIE) ON THE PROPERTY MOWING LIST FOR ADJUDICATION AS MENACES TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND IN NEED OF CLEANING AND TO APPROVE CLEANING IN ACCORDANCE WITH MISSISSIPPI CODE ANNOTATED §21-19-11.

IX. MAYOR'S BUSINESS

A. CONSIDERATION OF HIRING CITY OF STARKVILLE INTERIM FIRE CHIEF DEWAYNE DAVIS TO THE POSITION OF CITY OF STARKVILLE FIRE CHIEF EFFECTIVE IMMEDIATELY.

B. CONSIDERATION OF APPROVING THE EMERGENCY PROCUREMENT QUOTE FROM J E SHURDEN CONSTRUCTION, LLC IN THE AMOUNT OF \$184,312.60 AND RATIFY THIS EMERGENCY AS A QUALIFYING EVENT UNDER MS CODE § 37-7-1(F).

X. BOARD BUSINESS

A. UPDATE AND DISCUSSION REGARDING THE NECESSARY UPGRADES TO THE ENTRY AND EXIT TO THE REDBUD SPRINGS SUBDIVISION.

XI. DEPARTMENT BUSINESS

A. AIRPORT

THERE ARE NO ITEMS FOR THIS AGENDA

B. COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT

1. CONSIDERATION OF FP 25-04 A REQUEST FOR FINAL PLAT APPROVAL FOR "LOT 2 OF CITY BLOCK 87" SUBDIVISION AT 208 INDUSTRIAL PARK RD IN AN INDUSTRIAL ZONING DISTRICT WITH TWO CONDITIONS.

C. COURTS

THERE ARE NO ITEMS FOR THIS AGENDA

D. ENGINEERING

1. CONSIDERATION OF APPROVING THE LOW BID FROM ECON CONSTRUCTION, INC. INCLUDING THE DEDUCTIVE ALTERNATE 1 AND ADDITIVE ALTERNATE 1 FOR A TOTAL CONTRACT AMOUNT OF \$7,576,203.00 FOR THE MAIN STREET IMPROVEMENTS PROJECT.
2. CONSIDERATION OF DECLARING A BOBCAT SKID STEER 753 AS SURPLUS AND AUCTIONING THE EQUIPMENT ON GOVDEALS.
3. AUTHORIZATION FOR THE ENGINEERING DEPARTMENT TO ENTER INTO A PROFESSIONAL SERVICES AGREEMENT WITH RIVER SCIENCE, LLC.

E. FINANCE AND ADMINISTRATION

1. REQUEST APPROVAL OF THE CITY OF STARKVILLE CLAIMS DOCKET FOR ALL DEPARTMENTS INCLUDING STARKVILLE UTILITIES DEPARTMENT AS OF APRIL 7, 2025 FOR FISCAL YEAR ENDING 9/30/25, ACKNOWLEDGING THAT THE CITY CLERK HAS ATTESTED AND CERTIFIED ON THE COVER OF THE CLAIMS DOCKET THAT ALL CLAIMS ON THE DOCKET ARE TRUE, ACCURATE, LAWFUL AND PROPER TO THE BEST OF HER KNOWLEDGE, FOR PAYMENT PURSUANT TO HER DUTIES UNDER MISS. CODE SECTIONS 21-39-5, 21-39-7, 21-39-9, 21-39-17 AND 21-15-21.
2. ACCEPTANCE OF THE MARCH 2025 FINANCIAL STATEMENTS.
3. CONSIDERATION OF THE ACCEPTANCE OF THE FISCAL YEAR 9-30-2023 AUDIT OF THE CITY OF STARKVILLE AS PREPARED BY WATKINS, WARD & STAFFORD, CPAS, PLLC.

F. FIRE DEPARTMENT

1. REQUEST AUTHORIZATION FOR FIRE MARSHAL MARK MCCURDY TRAVEL TO GULFPORT, MS TO ATTEND THE BUILDING OFFICIALS ASSOC. OF MS SUMMER CONFERENCE TRAINING EVENT ON JUNE 9 – 13, 2025 AT AN APPROXIMATE COST OF \$2,500.00 (HOTEL, REGISTRATION, TRAVEL AND MEALS).
2. REQUEST AUTHORIZATION TO DECLARE THE LIST OF EQUIPMENT PROVIDED SURPLUS AND TO SELL OR DISPOSE OF ON GOVDEALS.

G. HUMAN RESOURCES

1. REQUEST AUTHORIZATION TO HIRE HALLI POWERS AS A PART-TIME DISPATCHER IN THE STARKVILLE POLICE DEPARTMENT.
2. REQUEST AUTHORIZATION TO HIRE WILLIAM GASKIN, JOSHUA LAWRENCE, AND JOSEPH PHILLIPS AS NON-CERTIFIED FIREFIGHTERS IN THE STARKVILLE FIRE DEPARTMENT.
3. REQUEST AUTHORIZATION TO HIRE RICHARD J. FRANKS, COLBY POPE, AND TYUN ROBINSON AS NON-EMT RESERVE FIRE FIGHTERS IN THE STARKVILLE FIRE DEPARTMENT.
4. REQUEST AUTHORIZATION TO HIRE JESSICA COLVIN AS A PART TIME DEPUTY COURT CLERK IN THE MUNICIPAL COURT DEPARTMENT.
5. REQUEST AUTHORIZATION TO TRANSITION DANIEL FOUCHE TO A FULL TIME METER TECHNICIAN FOR THE STARKVILLE UTILITIES DEPARTMENT.
6. REQUEST AUTHORIZATION TO HIRE WAYLON SLIDER AS A SEASONAL STUDENT INTERN FOR THE STARKVILLE UTILITIES DEPARTMENT.
7. REQUEST AUTHORIZATION TO HIRE HUNTER GREGG AS A WATER TECHNICIAN FOR THE UTILITIES DEPARTMENT.
8. REQUEST AUTHORIZATION TO HIRE STEVEN CUNDY AS A CODE ENFORCEMENT OFFICER IN THE STARKVILLE POLICE DEPARTMENT.
9. REQUEST APPROVAL TO HIRE KADEN STALLINGS AS A NON - CERTIFIED POLICE OFFICER AND DEVEAIR SALTER AS A POLICE OFFICER I AND IN THE STARKVILLE POLICE DEPARTMENT.
10. REQUEST AUTHORIZATION TO HIRE ANGELICA COLBERT AS A RESERVE POLICE OFFICER IN THE STARKVILLE POLICE DEPARTMENT.

11. REQUEST AUTHORIZATION TO HIRE RANDY AKINS AS A WASTEWATER OPERATOR I FOR THE STARKVILLE UTILITIES DEPARTMENT.

12. REQUEST FOR AUTHORIZATION TO HIRE JACKSON KIMES AS GROUNDS MAINTENANCE WORKER AND DALE RAY AS LEAD GROUNDS MAINTENANCE WORKER FOR THE AIRPORT DEPARTMENT.

13. REQUEST AUTHORIZATION TO HIRE JUSTIN ALFORD AS A NETWORK ADMINISTRATOR IN THE STARKVILLE UTILITIES DEPARTMENT.

14. REQUEST AUTHORIZATION TO HIRE XAVIER BRADLEY AS RESIDENTIAL DRIVER IN THE SANITATION ENVIRONMENTAL SERVICES DEPARTMENT.

H. INFORMATION TECHNOLOGY

1. REQUEST APPROVAL OF THE PURCHASE OF FIVE CAMERAS FROM SECURITY SOLUTIONS FOR THE POLICE DEPARTMENT CAMERA PROJECT FOR \$19,940.00, THE LOWER QUOTE OF TWO QUOTES.

I. PARKS

1. CONSIDERATION OF PERMISSION TO ADVERTISE FOR THE STARKVILLE PARKS SIGNAGE PROJECT.

J. POLICE DEPARTMENT

1. POLICE

THERE ARE NO ITEMS FOR THIS AGENDA

2. CODE ENFORCEMENT

THERE ARE NO ITEMS FOR THIS AGENDA

K. SANITATION DEPARTMENT

1. REQUEST APPROVAL FOR CONSIDERATION TO ADVERTISE FOR THE PURCHASE/LEASE OPTIONS FOR COMMERCIAL FRONT LOADER GARBAGE TRUCKS FOR THE SANITATION ENVIRONMENTAL SERVICES DEPARTMENT.

L. UTILITIES DEPARTMENT

1. REQUEST AUTHORIZATION TO TRANSFER A VEHICLE (VIN ENDING IN 2882) FROM THE AIRPORT TO STARKVILLE UTILITIES WITH THE VEHICLE TO BE DECLARED SURPLUS AND SOLD ON GOVDEALS.

2. APPROVAL OF NEEL SCHAFER, INC. AS THE ENGINEER OF RECORD FOR A PROPOSED COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) APPLICATION TO THE MISSISSIPPI DEVELOPMENT AUTHORITY (MDA) ON BEHALF OF THE CITY OF STARKVILLE FOR THE PURPOSE OF SEWER IMPROVEMENTS TO AN AREA NOT CURRENTLY BEING SERVED ALONG HENDERSON AND SAND ROADS AND AUTHORIZATION FOR THE MAYOR TO NEGOTIATE AND EXECUTE AN ENGINEERING CONSULTANT CONTRACT IN ACCORDANCE WITH MISSISSIPPI PROCUREMENT PROCEDURES.

3. CONSIDERATION OF ACCEPTING THE SOLE SOURCE QUOTE FROM ANIXER FOR 1,000 V4 WATER MODULES IN THE AMOUNT OF \$153,810.00.

XII. CLOSED DETERMINATION SESSION

XIII. OPEN SESSION

XIV. EXECUTIVE SESSION

Potential Litigation

XV. OPEN SESSION

XVI. ADJOURN UNTIL MAY 6, 2025 @ 5:30 IN THE COURT ROOM AT 110 WEST MAIN STREET.

The City of Starkville is accessible to persons with disabilities. Please call the ADA Coordinator, Stein McMullen, at (662) 323-2525, ext. 3121 at least forty-eight (48) hours in advance for any services requested.

**MINUTES OF THE WORK SESSION
OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF STARKVILLE, MISSISSIPPI
MARCH 28, 2025**

Be it remembered that the Mayor and members of the Board of Aldermen met in a Work Session on Friday, March 28, 2025 at 11:00 a.m. in the second-floor conference room of City Hall located at 110 West Main Street, Starkville, MS. Present were Mayor Lynn Spruill, Alderwoman Kim Moreland, Alderwoman Sandra Sistrunk, Alderman Roy A'. Perkins and Alderman Henry Vaughn. City Attorney Berk Huskison and City Clerk / CFO Lesa Hardin were also present.

Mayor Spruill opened the work session. The work session was properly noticed pursuant to Miss. Code Ann. §25-41-13 and a copy of that notice is included in the minutes. The work session was live streamed on Facebook. The public and media were welcomed and attended. The session is also available for viewing on the City website.

Betsey Young and Matt Dowell presented a request for assistance from the City for the acquisition of property associated with the last available property adjacent to the Golden Triangle Regional Airport. The City representative to the GTR Board, Frank Chiles, was also present in support of the request.

The Mayor and members of the Board discussed items on the upcoming April 1, 2025 agenda. Department Directors were available to answer questions related to the items. All agenda items were discussed. Mayor Spruill then closed the work session.

SIGNED AND SEALED THIS THE 1st DAY OF APRIL, 2025.

MAYOR D. LYNN SPRUILL

Attest:

Seal

LESA HARDIN, CITY CLERK/CFO



**THERE WILL BE A WORK SESSION OF THE
MAYOR AND BOARD OF ALDERMEN ON
FRIDAY, MARCH 28, 2025.**

**AT 11:00 AM IN THE STARKVILLE CITY HALL
LOCATED AT 110 WEST MAIN STREET
IN THE SECOND FLOOR CONFERENCE ROOM**

The public and media are invited to attend.

*The City of Starkville is accessible to persons with disabilities. Please call the ADA Coordinator at
(662) 323-2525 ext. 3119, in advance for any services requested.*



WORK SESSION

CITY OF STARKVILLE, MISSISSIPPI

MARCH 28, 2025

11:00 a.m.

- A. CALL THE WORK SESSION TO ORDER**
- B. PRESENTATION ON THE GOLDEN TRIANGLE AIRPORT/GTR LINK BY BETSY YOUNG & MATT DOWELL & FRANK CHILES ON A REQUEST FOR ACQUISITION OF PROPERTY ASSOCIATED WITH THE LAST AVAILABLE PROPERTY ADJACENT TO THE GOLDEN TRIANGLE REGIONAL AIRPORT**
- C. DISCUSSION OF THE AGENDA ITEMS FOR THE APRIL 1, 2025, MEETING OF THE BOARD OF ALDERMEN FOR THE CITY OF STARKVILLE.**
- D. ADJOURN MEETING**



AGENDA REQUEST

TO: Mayor and Board of Aldermen
FROM: Sgt. Scotty Carrithers, Code Enforcement Supervisor
DATE: April 15, 2025
SUBJECT: IN THE MATTER OF PUBLIC HEARING FOR LOT MOWING

Request:

Hold Public Hearing for Lot Mowing list pursuant to Mississippi Code § 21-19-11.

Case #	Parcel #	Location	Owner	Owner Address
#25-000125	102a-00-073.01	410 S. WASHINGTON	STARK PROPERTIES LLC	102 REIVERS COVE TERRY, MS 39170
#25-000124	102a-00-195.00	103 GILLESPIE ST	GANDY VIRGINIA ROGERS ETAL	149 ROGERS RD STARKVILLE, MS 39759
#25-000120	102a-00-201.00	121 GILLESPIE ST	BRIDGETTE BROOK SMITH	105 PEBBLE BEACH DR EUFAULA, AL 36027
#25-000119	102a-00-202.00	119 GILLESPIE ST	BRIDGETTE BROOK SMITH	105 PEBBLE BEACH DR EUFAULA, AL 36027
#25-000118	102a-00-198.00	LOT 2 CITY BLOCK 42 GILLESPIE ST	CMC INVESTMENTS LLC	PO BOX 2564 STARKVILLE, MS 39759

Case #25-000125, Parcel # 102a-00-073.01, 410 S. Washington St., Starkville, MS



Case #25-000124, Parcel # 102a-00-195.00, 103 Gillespie St., Starkville, MS



Case #25-000120, Parcel # 102a-00-201.00, 121 Gillespie St., Starkville, MS



Case #25-000119, Parcel # 102a-00-202.00, 119 Gillespie St., Starkville, MS



Case #25-000118, Parcel # 102a-00-198.00, Lot 2 City Block 42 Gillespie St, Starkville, MS





**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Mayors Office
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 1

SUBJECT:

Consideration of hiring interim City of Starkville fire chief Dewayne Davis to the permanent position of City of Starkville Fire Chief.

FISCAL NOTE:

Budgeted from line item # 001-261-420-103

SUMMARY: The interim fire chief position has been filled by Sylvester Dewayne Davis since Chief Yarbrough officially retired on February 21, 2025. During that time Fire Chief Davis has successfully managed the department and has the trust and respect of his entire team.

REQUESTING DEPARTMENT: Mayor's Office

FUNDING SOURCE: City of Starkville Fire Department budget at the rate per the most recent salary survey, exempt salary of \$92,414.40 based on 2080 hours, and as previously approved for the prior fire chief position.

FOR MORE INFORMATION CONTACT:

Lynn Spruill @ 662-323-2525 or l.spruill@cityofstarkville.org

SUGGESTED MOTION:

Move approval of appointing interim Fire Chief Davis as the permanent Fire Chief for the City of Starkville effective immediately.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Engineering & Street
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 8

SUBJECT:

Consideration of approving the emergency procurement quote from JE Shurden Construction, LLC in the amount of \$184,312.60 and ratify this emergency as a qualifying event under MS Code § 37-7-1(f).

AMOUNT & SOURCE OF FUNDING:

Capital Improvements Fund

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

Following recent severe slope movement adjacent to a large drainage ditch, a section of E Garrard Road (between MS-12 and Old West Point Road) has experienced failure and poses a direct threat to public safety. The failure has reached the eastbound travel lane and continues to worsen with precipitation. There are imminent concerns of failure related to the integrity of the roadway. The road has been temporarily closed to one lane in this area. Immediate repair is required to prevent further collapse, ensure public safety, and restore roadway functionality. Due to the risk of collapse and the urgency of restoring safe roadway conditions, expedited quotes were solicited from qualified contractors. All quotes received exceed the \$75,000 threshold, thereby requiring Board approval.

This procurement qualifies as an emergency purchase under Mississippi Code § 37-7-1(f), which defines an emergency as:

"... any circumstances caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection or caused by any inherent defect due to defective construction, or when the immediate preservation of order or of public health is necessary by reason of unforeseen emergency, or when the immediate restoration of a condition of usefulness of any public building, equipment, road or bridge appears advisable, or in the case of a public utility when there is a failure of any machine or other thing used and useful in the generation, production or distribution of electricity, water or natural gas, or in the transportation or treatment of sewage; or when the delay incident to obtaining competitive bids could cause adverse impact upon the governing authorities or agency, its employees or its citizens; or in the case of a public airport, when the delay incident to publishing an advertisement for competitive bids would endanger public safety in a specific (not general) manner, result in or perpetuate a specific breach of airport security, or prevent the airport from providing specific air transportation services."

Due to the immediate threat to public infrastructure and safety, the delay associated with traditional bidding procedures would create a significant and unacceptable risk to the public and to the City's liability. Attached in supporting documentation are site photographs, the quote tabulation, and engineering plans.

FOR MORE INFORMATION CONTACT:

Cody Burnett @ 662-323-2525 ext. 3123 or c.burnett@cityofstarkville.org

SUGGESTED MOTION:

Move to approve the emergency procurement quote from JE Shurden Construction, LLC in the amount of \$184,312.60 and ratify this emergency as a qualifying event under MS Code § 37-7-1(f).





25027- E GARRARD ROAD EMERGENCY SLOPE REPAIR

QUOTE TABULATION- APRIL 15TH, 2025

Item No.	Description	Estimated Quantity	Unit	JE Shurden Construction, LLC		Byrum Construction, Inc.		Burns Dirt Construction, Inc.		Phillips Contracting Co., Inc.	
				Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
1	Mobilization	1.0	LS	\$ 2,500.00	\$ 2,500.00	\$ 54,950.00	\$ 54,950.00	\$ 6,880.00	\$ 6,880.00	\$ 25,000.00	\$ 25,000.00
2	Slope Repair per plans including all materials and work necessary to complete project.	135.0	LF	\$ 1,346.76	\$ 181,812.60	\$ 1,111.00	\$ 149,985.00	\$ 1,723.27	\$ 232,641.45	\$ 4,250.00	\$ 573,750.00
				\$ 184,312.60		\$ 204,935.00		\$ 239,521.45		\$ 598,750.00	
				LOW QUOTE							

I certify that this is a correct tabulation of all bids received for this Project on the date stated above.

Steph Kacheln

Signature



Quote Memo

To: Contractor
From: Cody Burnett (662-397-0357)
Cc: File
Subject: E Garrard Road Emergency Slope Repair
Project No: 25027
Date: 4/11/2025

Instructions to Contractor:

- 1 Contractor to review attached plans, specs and/or exhibits for the proposed improvements at the referenced location.
- 2 Contractor is responsible for visiting site and verifying site conditions prior to submitting proposal.
- 3 The proposal should include all materials, equipment, and other items necessary to complete the project and to leave the construction site in a clean and presentable fashion.
- 4 Contractor is required to fill out the attached prices and include all work required to complete the project in the available pay items.
- 5 All quantities, measurements and layouts shown on plans are estimated. Contractor to verify all measurements and provide unit prices to complete the project as depicted in the attached exhibits.
- 6 Bidder required to fill out Certificate of Responsibility number (COR) below if bid is over \$50,000.00.
- 7 Standard General Conditions of the Construction Contract shall be as provided by the Engineers Joint Contract Documents Committee (EJCDC). Copies are on file at City Hall and will be furnished upon written request from the Contractor.
- 8 Proposal to be emailed/submitted to Starkville Engineering Dept. at 110 W Main St no later than:

Tuesday, April 15th, 2025 @ 10:00 AM

Construction Requirements

- 1 Contractor required to provide all material, equipment, and other items necessary to complete project and leave the construction site in a clean and orderly manner.
- 2 Contractor to coordinate with the City or utility provider with any utilities that conflict with the proposed work.
- 3 Contractor responsible for obtaining any water and power necessary to complete project. Contractor is not allowed to obtain water from City fire hydrants. Contract may obtain water from Starkville Utilities Operations Center. Water filling fees will be waived for this project.

The following is required to be submitted if Bidder is Awarded the Contract

- 1 Worker's Compensation Insurance - Proof of Coverage
- 2 Proof of Liability Insurance, Minimum \$1,000,000.00 Coverage (Required for projects over \$25,000.00)
- 3 Mississippi Privilege License
- 4 Performance & Payment Bonds - Amount not less than the value of the contract. If contract is less than \$50,000.00, Contractor may elect to be paid in lump sum at the end of the project in lieu of providing bonds.
- 5 Contractor to have no outstanding invoices with the City beyond sixty (60) days. If outstanding invoices exist, contractor to pay invoices prior to award of contract.
- 6 City Building Permit fees will be waived if permits are required.

Notice of Award is expected to be given on:	Tuesday, April 15, 2025
Contractor to execute a contract within:	1 days
Notice to Proceed is expected to be given on or before:	Thursday, April 17, 2025
Calendar Days to Substantially Complete Work:	21
Tentative Date of Substantial Completion:	Thursday, May 8, 2025
Contractor is subject to liquidated damages for any time that exceeds the contract time at:	\$200/calendar day

Any questions may be directed to Cody Burnett at the phone number listed above or via email at c.burnett@cityofstarkville.org.

Quote Table

Base Quote

Line Number	Pay Item Description	Est. Quantity	Unit	Unit Price	Extension
1	Mobilization	1.0	LS	\$	\$
2	Slope Repair per plans including all materials and work necessary to complete project.	135.0	LF	\$	\$
				Base Quote=	\$

Base Quote in words:

Company Name:

Certificate of Responsibility Number (if over \$50,000):

Company Representative Name:

Company Representative Signature:

Date:

Quote Approved by (City of Starkville Representative Signature & Date):

25027- E GARRARD ROAD EMERGENCY SLOPE REPAIR

STARKVILLE, MISSISSIPPI

SCHEDULE OF DRAWINGS

C1.0	PROPOSED IMPROVEMENTS
C2.0	DETAILS

ELECTED OFFICIALS

MAYOR	LYNN SPRULL
ALDERMAN, WARD 1	KIM MORELAND
ALDERMAN, WARD 2	SANDRA SISTRUNK
ALDERMAN, WARD 3	JEFFREY RUPP
ALDERMAN, WARD 4	MIKE BROOKS
ALDERMAN, WARD 5	HAMP BEATTY
ALDERMAN, WARD 6	VICE MAYOR, ROY A. PERKINS
ALDERMAN, WARD 7	HENRY N. VAUGHN, SR.

HISTORIC

STARKVILLE

MISSISSIPPI'S COLLEGE TOWN

THE CITY OF STARKVILLE

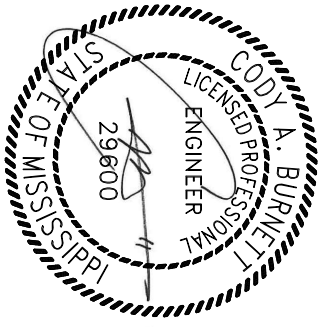
ENGINEERING DEPARTMENT

CITY HALL, 110 WEST MAIN STREET

STARKVILLE, MISSISSIPPI 39759-2944

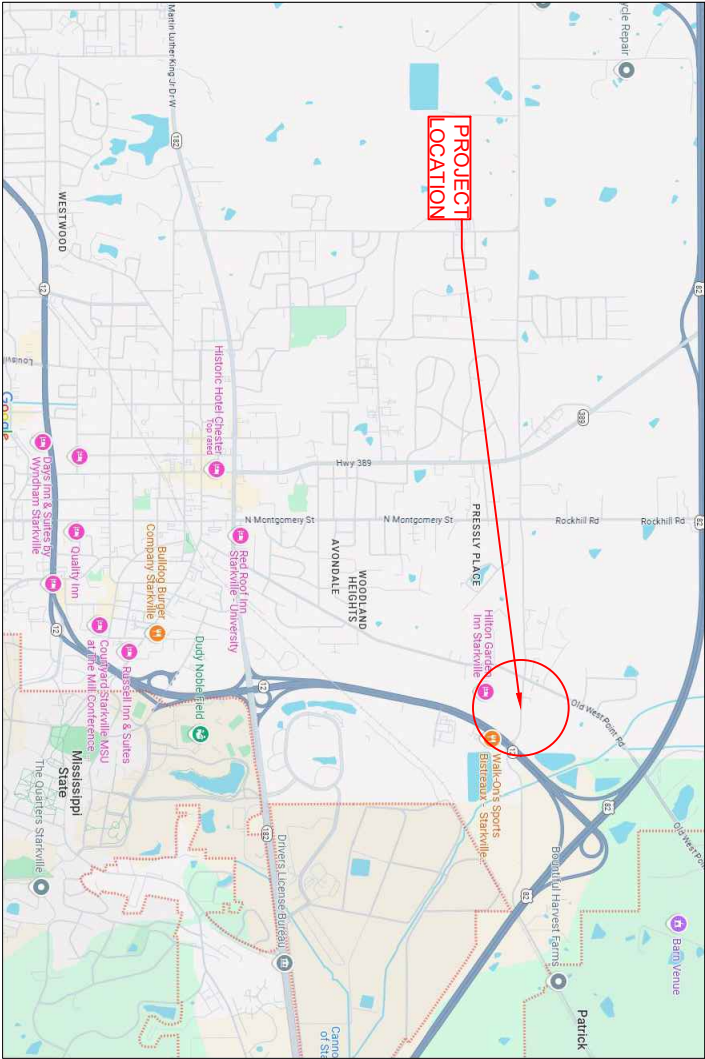
UTILITY OWNERS

WATER & SEWER	BUILDING PERMITS
STARKVILLE UTILITIES	CITY OF STARKVILLE
662-323-3505	662-323-8012
ELECTRIC	PHONE / FIBER
STARKVILLE UTILITIES	C-SPiRE
662-323-3133	662-552-0896
GAS	MISSISSIPPI ONE CALL
ATMOS ENERGY	CALL BEFORE YOU DIG
662-251-7354	800-227-6477



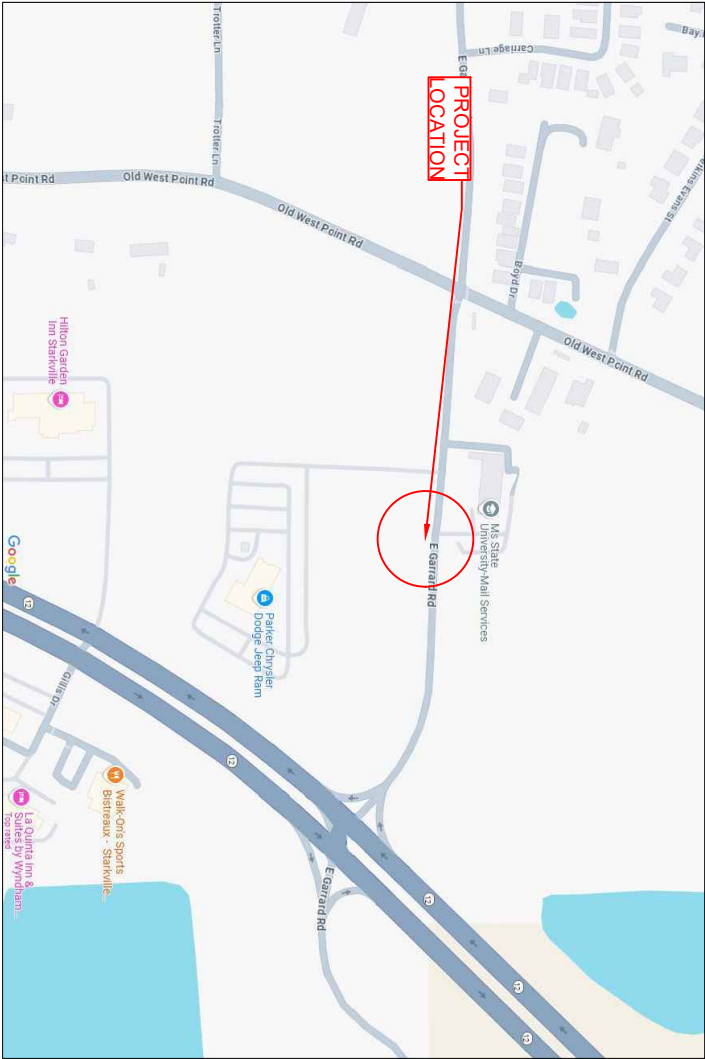
VICINITY MAP

NTS



LOCATION MAP

NTS



- NOTES:
1. REMOVAL OF TREES AND UNDERGROWTH REQUIRED.

2. REMOVE AND DISPOSE OF EXISTING SLOPE MATERIAL.

3. ROAD CLOSURE ALLOWED. NOTIFY CITY PRIOR TO CLOSURE.

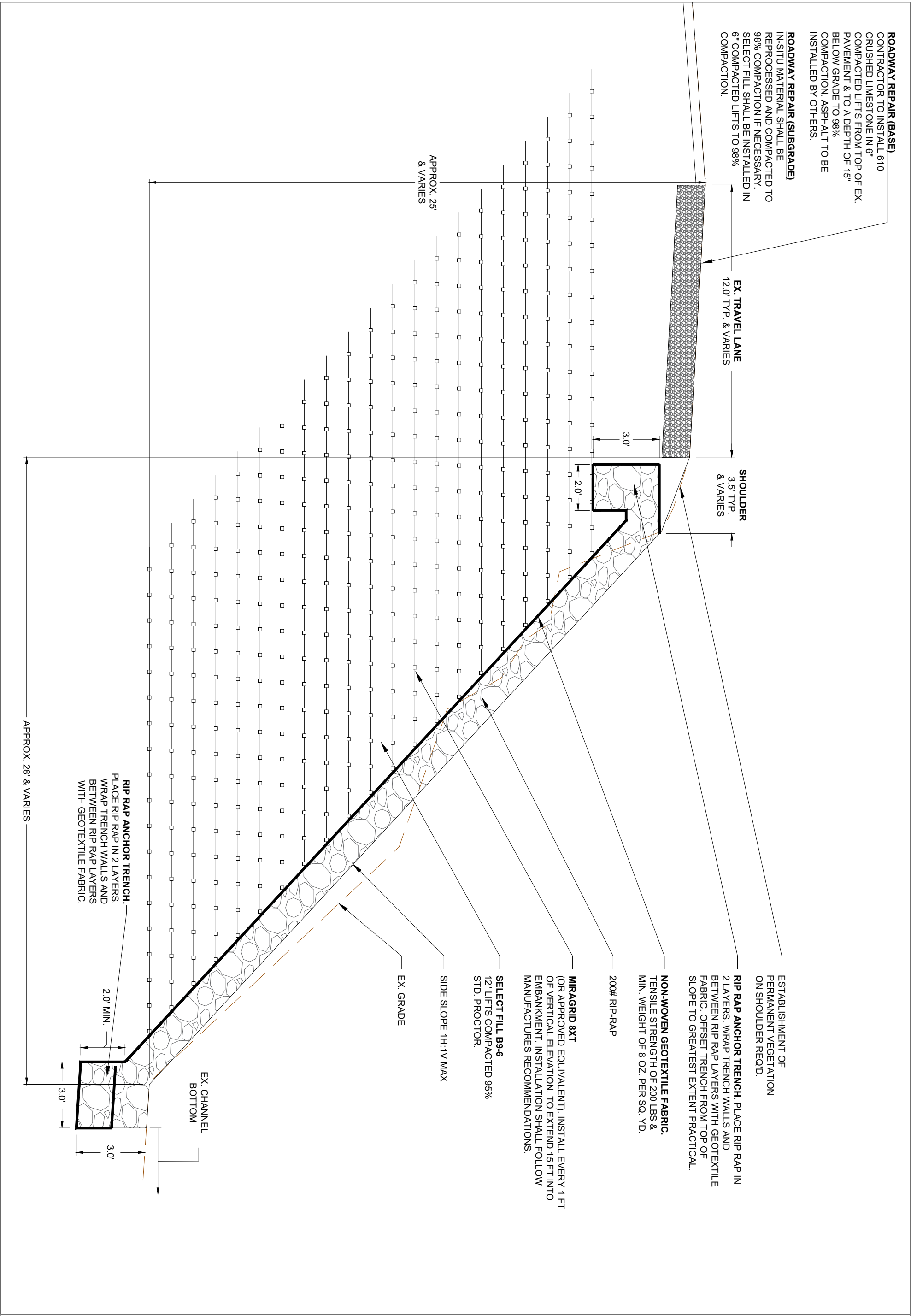
3.1. ROAD CLOSURE SHALL INCLUDE:

3.1.1. CLOSURE OF E GARRARD (EASTBOUND LANE) @ OLD WEST POINT ROAD

3.1.2. CLOSURE OF E GARRARD (WESTBOUND LANES) @ HWY 12 WHICH INCLUDES HWY 12 SOUTHBOUND RIGHT TURN SLIP LANE, AND HWY 12 WESTBOUND LANE. STANDARD MDOT T.C.P. GUIDELINES SHOULD BE FOLLOWED.

3.1.3. CONTRACTOR TO FURNISH CONES, BARRELS, BARRICADES, AND OTHER NECESSARY TRAFFIC CONTROL DEVICES, AS NECESSARY.





DATE: MARCH 2025
DESIGNED BY: CAB
DRAWN BY: CAB
CHECKED BY: CW
Q.C. BY: SRK
SCALE: NTS
PROJECT #:

REVISIONS:

SHEET NUMBER#:
C2.0

CITY OF STARKVILLE
E GARRARD ROAD EMERGENCY SLOPE REPAIR
STARKVILLE, MS

DETAILS



THE CITY OF STARKVILLE ENGINEERING DEPT.
110 W. MAIN STREET, STARKVILLE, MS 39759
P: 662-323-2525



**CITY OF STARKVILLE
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM NO: Board
AGENDA DATE: 4-15-2025
PAGE: 1

SUBJECT: Update and discussion of the status of the entry and exit to the Redbud Springs subdivision

FISCAL NOTE: N/A

SUMMARY: Redbud Springs is a subdivision that has been in existence and has been developed over the 85% land availability mark. The entry and exits are divided with a median and they are single lanes. Due to their age and use, they have deteriorated to the extent that the residents are concerned about the quality of the subdivision entry affecting their property values and creating a less than pleasant experience in accessing their homes.

**REQUESTING
DEPARTMENT:** Board of Aldermen

**DIRECTOR'S
AUTHORIZATION:** Vice Mayor Perkins

FOR MORE INFORMATION: Vice Mayor Perkins @662-242-7300 or Cody Burnett



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Community Dev.- Planning
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 7

SUBJECT:

Discussion and consideration of FP 25-04 a request for Final Plat approval for “LOT 2 OF CITY BLOCK 87” subdivision at 208 Industrial Park Rd in an Industrial zoning district.

SUMMARY:

On behalf of AE Starkville LLC, the applicant, Will Stephens, is requesting final plat approval for the “LOT 2 OF CITY BLOCK 87” subdivision. The proposal is to split one lot into two. The existing lot is located at 208 Industrial Park Road with the parcel number 102L.000.02.00. The Development Review Committee reviewed the final plat on March 13, 2025. All comments have been addressed and the plat is recommended for approval by the Development Review Committee. The only outstanding item remaining is the required sidewalks. Section 15.3.3.H.6 states, “Subdivided lots that have existing development(s) shall only be required to complete sidewalks on lots that have existing development(s). All required sidewalks on newly developed lots shall either be installed and accepted prior to approval of the final plat by the Board of Aldermen or have a Performance Guarantee Agreement with a time limit and an acceptable surety by City staff.” The following two conditions are meant to address these outstanding issues.

1. The required sidewalks for Tract 1 must be either constructed or an Administrative Adjustment granted in accordance with Section 3.6.1.Q.4 prior to execution of the plat by city staff.
2. The required sidewalks for Tract 2 must be either constructed or have a Performance Guarantee Agreement with a time limit and an acceptable surety in accordance with Section 15.3.3.H.6 prior to execution of the plat by city staff.

REQUESTING DEPARTMENT: Community Development- Planning Department

FOR MORE INFORMATION CONTACT:

Daniel Havelin @ 662-323-2525 ext 3136 or d.havelin@cityofstarkville.org

Lyle McCaskey @ 662-323-2525 ext 3130 or l.mecaskey@cityofstarkville.org

SUGGESTED MOTION:

Move approval of FP 25-04 a request for Final Plat approval for “LOT 2 OF CITY BLOCK 87” subdivision with two conditions.



THE CITY OF STARKVILLE
PLANNING DEPARTMENT
BOARD OF ALDERMEN
CITY HALL, 110 WEST MAIN STREET
STARKVILLE, MISSISSIPPI 39759

STAFF REPORT

To: Board of Aldermen
From: Daniel Havelin, City Planner (662-323-2525 ext. 3136)
Lyle McCaskey, Assistant City Planner (662-323-2525 ext. 3130)
Subject: Discussion and consideration of FP 25-04 a request for Final Plat approval for "LOT 2 OF CITY BLOCK 87" subdivision at 208 Industrial Park Rd in an Industrial zoning district
Date: April 15, 2025

The purpose of this report is to provide information regarding a Final Plat request by Will Stephens on behalf of AE Starkville LLC, for the "LOT 2 OF CITY BLOCK 87" subdivision. Please see attachments 1- 3.

BACKGROUND INFORMATION

- The Development Review Committee reviewed the final plat on March 13, 2025.
- All comments have been addressed, and the plat is recommended for approval by the Development Review Committee.
- The only outstanding item remaining is the required sidewalks. Section 15.3.3.H.6 states "Subdivided lots that have existing development(s) shall only be required to complete sidewalks on lots that have existing development(s). All required sidewalks on newly developed lots shall either be installed and accepted prior to approval of the final plat by the Board of Aldermen or have a Performance Guarantee Agreement with a time limit and an acceptable surety by City staff."

GENERAL INFORMATION

- The proposed subdivision is located at 208 Industrial Park Rd in an I (Industrial) zoning district.
- The gross acreage is +/- 4.99 with a total of 2 lots.
- All easements and dedications are provided on the final plat.
- Starkville Utilities will provide electrical, potable water, and sanitary sewer utility services.
- The final plat is a Class "B" survey prepared by a professional licensed by the Mississippi Board of Licensure for Professional Engineers and Surveyors and meets the minimum standards for the State of Mississippi, as required by §17-1-23 and §17-1-25 of the Mississippi Code Annotated (1972), as amended.
- The applicant has indicated that this subdivision is not part of any previously platted subdivision; therefore, no adversely affected parties.

FINAL PLAT INFORMATION

- Approval of a final plat by the Mayor and Board of Aldermen shall be denoted by the issuance of a letter of minor final plat approval. One (1) paper copy and a digital copy of the approved final plat shall be retained in the Planning Department's files. A deposit in the amount of two hundred dollars (\$200) shall be required to guarantee the return of one (1) signed copy of the final plat to the city planner.
- If the final plat is approved with condition(s) by the Board of Aldermen, the conditions shall run with the land and binding upon the applicants, their heirs, and/or successors.
- Whenever a subdivider has been issued a notice of final plat approval from the Mayor and Board of Aldermen, the staff shall be authorized to execute a certificate of final plat approval.

ZONING DISTRICT INFORMATION

Industrial

A. Lot Dimensions	I
A1 Lot size (min)	*
A2 Lot width (min)	*
B. Building/Structure and Accessory Structure Setbacks	I
B1 Front setback (min)	30'
B2 Side setback	20'
B3 Side setback adjacent to residential	50'
B4 Side setback corner lot	30'
B5 Rear setback	15'
B6 Rear setback adjacent to residential	50'
D. Parking Setbacks	I
D1 From primary street	10'
D2 From side street	10'
D3 From side and rear property line	10'
D4 From side and rear property line adjacent to detached residential	See buffer yard requirements
E. Height	I
E1 Buildings/Structures (max)	60'
E2 Accessory structure(s) (max)	20'
*lots must be of a sufficient size to accommodate the proposed use and meet all subsequent development standards	

CONDITIONS OF APPROVAL

Any condition attached to the approval of a final plat by the Mayor and Board of Aldermen shall run with the land and shall be binding upon the applicants, their heirs, successors, and assigns for the duration of the subdivision. The following conditions of approval are recommended by the Staff:

1. The required sidewalks for Tract 1 must be either constructed or an Administrative Adjustment granted in accordance with Section 3.6.1.Q.4 prior to execution of the plat by city staff.
2. The required sidewalks for Tract 2 must be either constructed or have a Performance Guarantee Agreement with a time limit and an acceptable surety in accordance with Section 15.3.3.H.6 prior to execution of the plat by city staff.

Attachment 1
FP 25-04 Aerial

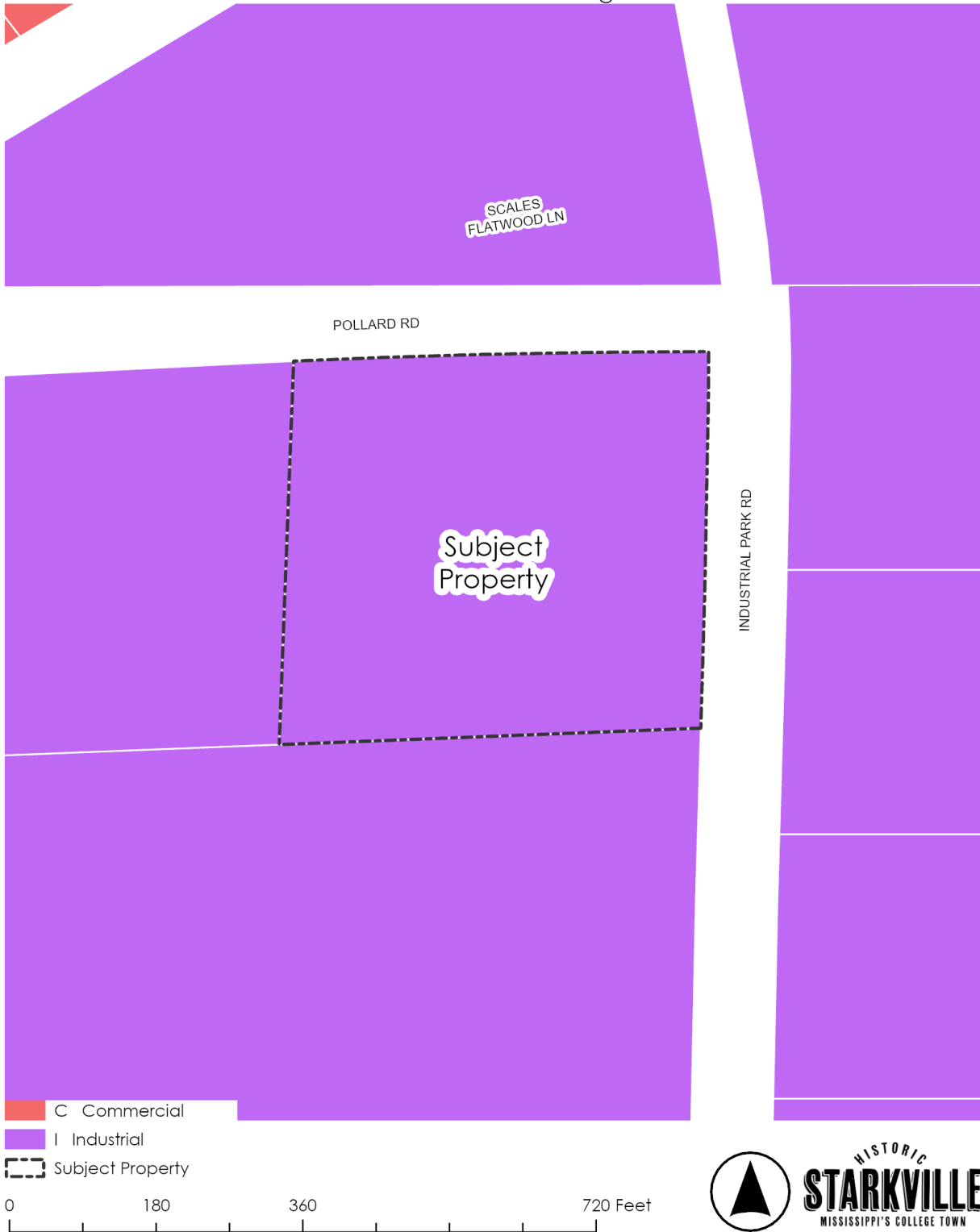


0 180 360 720 Feet



HISTORIC
STARKVILLE
MISSISSIPPI'S COLLEGE TOWN

Attachment 2
FP 25-04 Zoning





**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Engineering & Streets
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 6

SUBJECT:

Consideration of approving the low bid from Econ Construction, Inc. including the Deductive Alternate 1 and Additive Alternate 1 for a total contract amount of \$7,576,203.20 for the Main Street Improvements Project.

AMOUNT & SOURCE OF FUNDING:

HUD Grant and various State Appropriations.

AUTHORIZATION HISTORY:

2024-10-15 Board of Aldermen granted permission to advertise for the project.

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

This project will involve improvements to Main Street including wider pedestrian sidewalks, new lighting, landscaping, and drainage improvements. Phase 1 includes improvements from City Hall to Jackson St and the Montgomery St intersection. Three bids were received and are shown on the attached bid tabulation. Both the Burns and Econ bids had math errors which are shown corrected on the bid tab. The Econ bid tab had unit price errors that were apparent in two line items. The contractor was asked about these errors and provided the attached letter stating the extensions were correct and not the unit price. Holding these extensions, the total base bid is \$3,394.91 less than the written base bid after the corrected math errors. The math errors were apparent on the face of the bid, and this was confirmed by Econ, therefore Econ's bid was the lowest responsive bid and was approximately \$700,000 less than the next lowest bidder.

FOR MORE INFORMATION CONTACT:

Cody Burnett @ 662-323-2525 ext. 3123 or c.burnett@cityofstarkville.org

Chris Williams @ 662-323-2525 ext. 3122 or c.williams@cityofstarkville.org

SUGGESTED MOTION:

Move to approve the low bid from Econ Construction, Inc including the Deductive Alternate 1 and Additive Alternate 1 for a total contract amount of \$7,576,203.20 for the Main Street Improvements Project for all of the reasons stated in the SUMMARY section above.



25019 - Main St Improvements

Bid Tabulation - April 2, 2025

Base Bid				Engineer's Estimate				Burns Dirt Construction, Inc				LOW BID				Econ Construction, Inc.				Ethos Contracting Group, LLC	
Line No.	Item No.	Description	Estimated Quantity	Unit	Unit Price	Extension	Unit Price	Calculated Extension	Extension Variance from Submitted Bid	Unit Price	Calculated Extension	Extension Variance from Submitted Bid	Unit Price	Calculated Extension	Extension Variance from Submitted Bid	Unit Price	Extension				
1	202-B007	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	9221	SY	\$ 12.00	\$ 110,652.00	\$ 1.55	\$ 14,292.55	\$ 0.73	\$ 19.40	\$ 178,887.40	\$ (39.74)	\$ 18.11	\$ 166,992.31							
2	202-B051	REMOVAL OF CONCRETE CURB	8165	LF	\$ 10.00	\$ 81,650.00	\$ 3.50	\$ 28,577.50	\$ (6.11)	\$ 5.17	\$ 42,213.05	\$ (36.60)	\$ 4.83	\$ 39,436.95							
3	202-B079	REMOVAL OF CONCRETE RETAINING WALL	1995	LF	\$ 28.00	\$ 55,860.00	\$ 12.52	\$ 24,977.40	\$ (3.11)	\$ 38.81	\$ 77,425.95	\$ 2.76	\$ 14.48	\$ 28,887.60							
4	202-B080	REMOVAL OF CONCRETE SIDEWALK	3702	SY	\$ 20.00	\$ 74,040.00	\$ 8.97	\$ 33,206.94	\$ (11.31)	\$ 19.40	\$ 71,818.80	\$ (15.95)	\$ 18.11	\$ 67,043.22							
5	202-B159	REMOVAL OF HAND RAIL	682	LF	\$ 8.00	\$ 5,456.00	\$ 5.95	\$ 4,057.90	\$ (3.09)	\$ 2.59	\$ 1,766.38	\$ 1.88	\$ 2.41	\$ 1,643.62							
6	202-B178	REMOVAL OF LOW MAST LIGHTING ASSEMBLY AND FOUNDATION	18	EA	\$ 1,800.00	\$ 32,400.00	\$ 2,603.15	\$ 46,856.70	\$ (0.06)	\$ 2,209.63	\$ 39,773.34	\$ (0.04)	\$ 2,945.10	\$ 53,011.80							
7	202-B217	REMOVAL OF SIGN INCLUDING POST AND FOOTING	2	EA	\$ 200.00	\$ 400.00	\$ 1,190.99	\$ 2,381.98	\$ -	\$ 582.13	\$ 1,164.26	\$ -	\$ 1,140.68	\$ 2,281.36							
8	202-B244	REMOVAL OF TREES	25	EA	\$ 600.00	\$ 15,000.00	\$ 190.56	\$ 4,764.00	\$ 0.05	\$ 970.22	\$ 24,255.50	\$ 0.11	\$ 1,146.66	\$ 28,666.50							
9	209-A005	GEOTEXTILE STABILIZATION, TYPE V, NON-WOVEN	4252	SY	\$ 5.00	\$ 21,260.00	\$ 2.30	\$ 9,779.60	\$ (15.53)	\$ 4.26	\$ 18,113.52	\$ (6.22)	\$ 4.22	\$ 17,943.44							
10	230-D001	BED PREPARATION	14018	SF	\$ 4.00	\$ 56,072.00	\$ 4.27	\$ 59,856.86	\$ 24.74	\$ 2.81	\$ 39,390.58	\$ (59.99)	\$ 1.45	\$ 20,326.10							
11	233-A005	TREE BARK MULCH, TYPE V	260	CY	\$ 75.00	\$ 19,500.00	\$ 94.02	\$ 24,445.20	\$ (0.59)	\$ 95.39	\$ 24,801.40	\$ 1.11	\$ 96.56	\$ 25,105.60							
12	237-A002	WATTLES, 20"	4500	LF	\$ 10.00	\$ 45,000.00	\$ 5.80	\$ 26,100.00	\$ (18.92)	\$ 5.05	\$ 22,725.00	\$ 21.96	\$ 7.24	\$ 32,580.00							
13	304-F002	SIZE 610 CRUSHED STONE BASE	3216	TON	\$ 100.00	\$ 321,600.00	\$ 81.28	\$ 261,396.48	\$ (3.19)	\$ 103.36	\$ 332,405.76	\$ (3.00)	\$ 72.42	\$ 232,902.72							
14	403-A005	19-MM, MT, ASPHALT PAVEMENT	581	TON	\$ 250.00	\$ 145,250.00	\$ 241.37	\$ 140,235.97	\$ (0.34)	\$ 204.88	\$ 119,035.28	\$ (1.35)	\$ 262.91	\$ 152,750.71							
15	403-A014	9.5-MM, MT, ASPHALT PAVEMENT	558	TON	\$ 300.00	\$ 167,400.00	\$ 273.65	\$ 152,696.70	\$ 1.74	\$ 232.28	\$ 129,612.24	\$ 0.34	\$ 274.86	\$ 153,371.88							
16	406-A002	COLDMILLING OF BITUMINOUS PAVEMENT, ALL DEPTHS	2529	SY	\$ 12.00	\$ 30,348.00	\$ 11.72	\$ 29,639.88	\$ 5.82	\$ 9.95	\$ 25,163.55	\$ 9.30	\$ 10.76	\$ 27,212.04							
17	407-A001	ASPHALT FOR TACK COAT	1098	GAL	\$ 10.00	\$ 10,980.00	\$ 7.72	\$ 8,476.56	\$ 1.92	\$ 6.55	\$ 7,191.90	\$ (1.61)	\$ 5.98	\$ 6,566.04							
18	501-A001	HEAVY DUTY CONCRETE-6" THICK removed	removed	SY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
19	503-C010	SAW CUT, FULL DEPTH	3244	LF	\$ 8.00	\$ 25,952.00	\$ 10.23	\$ 33,186.12	\$ (13.87)	\$ 9.06	\$ 29,390.64	\$ 15.10	\$ 13.28	\$ 43,080.32							
20	601-B001	CLASS "B" STRUCTURAL CONCRETE, MINOR STRUCTURES	44	CY	\$ 2,200.00	\$ 96,800.00	\$ 3,221.76	\$ 141,757.44	\$ 0.02	\$ 2,441.91	\$ 107,444.04	\$ (0.06)	\$ 2,056.18	\$ 90,471.92							
21	602-A001	REINFORCING STEEL	3918	LBS	\$ 3.00	\$ 11,754.00	\$ 2.81	\$ 11,009.58	\$ 13.18	\$ 2.98	\$ 11,675.64	\$ 8.07	\$ 4.13	\$ 16,181.34							
22	603-CA001	12" REINFORCED CONCRETE PIPE, CLASS III	138	LF	\$ 50.00	\$ 6,900.00	\$ 65.31	\$ 9,012.78	\$ 0.20	\$ 71.47	\$ 9,862.86	\$ (0.08)	\$ 96.56	\$ 13,325.28							
23	603-CA003	15" REINFORCED CONCRETE PIPE, CLASS III	390	LF	\$ 60.00	\$ 23,400.00	\$ 65.30	\$ 25,467.00	\$ (1.25)	\$ 71.47	\$ 27,873.30	\$ (0.23)	\$ 108.63	\$ 42,365.70							
24	603-CA011	18" REINFORCED CONCRETE PIPE, CLASS III	148	LF	\$ 90.00	\$ 13,320.00	\$ 70.92	\$ 10,496.16	\$ 0.67	\$ 83.38	\$ 12,340.24	\$ (0.35)	\$ 114.67	\$ 16,971.16							
25	603-CA026	24" REINFORCED CONCRETE PIPE, CLASS III	315	LF	\$ 100.00	\$ 31,500.00	\$ 98.30	\$ 30,964.50	\$ 1.55	\$ 101.25	\$ 31,893.75	\$ -	\$ 132.77	\$ 41,822.55							
26	603-PE008	6" CORRUGATED POLYETHYLENE PIPE	644	LF	\$ 40.00	\$ 25,760.00	\$ 26.79	\$ 17,252.76	\$ (1.69)	\$ 23.82	\$ 15,340.08	\$ (2.27)	\$ 48.28	\$ 31,092.32							
27	603-PE009	8" CORRUGATED POLYETHYLENE PIPE	134	LF	\$ 45.00	\$ 6,030.00	\$ 31.29	\$ 4,192.86	\$ 0.13	\$ 27.40	\$ 3,671.60	\$ 0.39	\$ 54.32	\$ 7,278.88							
28	604-A001	CASTINGS	1106	LBS	\$ 10.00	\$ 11,060.00	\$ 12.42	\$ 13,736.52	\$ 0.71	\$ 14.29	\$ 15,804.74	\$ (4.55)	\$ 14.48	\$ 16,014.88							
29	605-W002	FILTER MATERIAL FOR COMBINATION STORM DRAIN AND/OR UNDERDRAINS, TYPE B	500	CY	\$ 35.00	\$ 17,500.00	\$ 25.26	\$ 12,630.00	\$ 0.14	\$ 71.47	\$ 35,735.00	\$ (0.29)	\$ 42.25	\$ 21,125.00							
30	605-W003	FILTER MATERIAL FOR COMBINATION STORM DRAIN AND/OR UNDERDRAINS, TYPE C	500	CY	\$ 35.00	\$ 17,500.00	\$ 25.26	\$ 12,630.00	\$ 0.14	\$ 71.47	\$ 35,735.00	\$ (0.29)	\$ 42.25	\$ 21,125.00							
31	609-B002	CONCRETE CURB, HEADER	187	LF	\$ 40.00	\$ 7,480.00	\$ 43.21	\$ 8,080.27	\$ (0.08)	\$ 35.39	\$ 6,617.93	\$ (0.23)	\$ 29.44	\$ 5,505.28							
32	609-B003	CONCRETE CURB, SPECIAL DESIGN	2976	LF	\$ 50.00	\$ 148,800.00	\$ 47.80	\$ 142,252.80	\$ (3.75)	\$ 43.94	\$ 130,765.44	\$ 10.15	\$ 53.71	\$ 159,840.96							
33	613-A001	ADJUSTMENT OF CASTINGS, GRATINGS, & UTILITY APPURTENANCES	1	LS	\$ 15,000.00	\$ 15,000.00	\$ 13,616.71	\$ 13,616.71	\$ -	\$ 12,936.21	\$ 12,936.21	\$ -	\$ 9,052.55	\$ 9,052.55							
34	614-B003	CONCRETE DRIVEWAY, WITH REINFORCEMENT, 6-INCH THICKNESS	338	SY	\$ 110.00	\$ 37,180.00	\$ 139.35	\$ 47,100.30	\$ (0.07)	\$ 86.14	\$ 29,115.32	\$ 1.09	\$ 97.22	\$ 32,860.36							
35	619-D1001	STANDARD ROADSIDE CONSTRUCTION SIGNS, LESS THAN 10 SQUARE FEET	324	SF	\$ 11.00	\$ 3,564.00	\$ 16.84	\$ 5,456.16	\$ 0.07	\$ 14.29	\$ 4,629.96	\$ (1.33)	\$ 14.34	\$ 4,646.16							
36	619-D2001	STANDARD ROADSIDE CONSTRUCTION SIGNS, 10 SQUARE FEET OR MORE	246	SF	\$ 11.00	\$ 2,706.00	\$ 16.84	\$ 4,142.64	\$ 0.05	\$ 14.29	\$ 3,515.34	\$ (1.01)	\$ 14.34	\$ 3,527.64							
37	619-G4001	BARRICADES, TYPE III, DOUBLE FACED	120	LF	\$ 90.00	\$ 10,800.00	\$ 39.29	\$ 4,714.80	\$ (0.34)	\$ 33.35	\$ 4,002.00	\$ (0.35)	\$ 108.40	\$ 13,008.00							
38	619-G5001	FREE STANDING PLASTIC DRUMS	40	EA	\$ 70.00	\$ 2,800.00	\$ 91.22	\$ 3,648.80	\$ 0.18	\$ 77.43	\$ 3,097.20	\$ 0.14	\$ 77.68	\$ 3,107.20							
39	619-G6001	WARNING LIGHTS, TYPE "A"	30	EA	\$ 100.00	\$ 3,000.00	\$ 77.18	\$ 2,315.40	\$ (0.07)	\$ 65.51	\$ 1,965.30	\$ (0.14)	\$ 76.68	\$ 2,300.40							
40	625-E001	DETAIL TRAFFIC STRIPE, YELLOW	23	LF	\$ 6.00	\$ 138.00	\$ 2.46	\$ 56.58	\$ 0.10	\$ 2.08	\$ 47.84	\$ (0.10)	\$ 2.09	\$ 48.07							
41	630-A001	STANDARD ROADSIDE SIGNS, SHEET ALUMINUM, 0.080" THICKNESS	78	SF	\$ 40.00	\$ 3,120.00	\$ 36.49	\$ 2,846.22	\$ 0.29	\$ 30.97	\$ 2,415.66	\$ (0.05)	\$ 31.07	\$ 2,423.46							
42	635-A059	TRAFFIC SIGNAL HEAD, TYPE 1	10	EA	\$ 2,060.00	\$ 20,600.00	\$ 1,683.98	\$ 16,839.80	\$ (0.01)	\$ 1,429.41	\$ 14,294.10	\$ (0.02)	\$ 1,448.41	\$ 14,484.10							
43	635-A065	TRAFFIC SIGNAL HEAD, TYPE 2 FYA	6	EA	\$ 3,000.00	\$ 18,000.00	\$ 2,876.80	\$ 17,260.80	\$ -	\$ 2,441.91	\$ 14,651.46	\$ (0.01)	\$ 2,474.36	\$ 14,846.16							
44	635-A076	TRAFFIC SIGNAL HEAD, TYPE 6	16	EA	\$ 1,700.00	\$ 27,200.00	\$ 1,655.91	\$ 26,494.56	\$ (0.07)	\$ 1,405.59	\$ 22,489.44	\$ 0.03	\$ 1,424.27	\$ 22,788.32							
45	647-A001	REMOVAL OF EXISTING TRAFFIC SIGNAL EQUIPMENT	1	LS	\$ 25,000.00	\$ 25,000.00	\$ 38,591.22	\$ 38,591.22	\$ -	\$ 32,757.35	\$ 32,757.35	\$ -	\$ 88,594.34	\$ 88,594.34							
46	699-A001	ROADWAY CONSTRUCTION STAKES	1	LS	\$ 150,000.00	\$ 150,000.00	\$ 62,637.65	\$ 62,637.65	\$ -	\$ 113,191.80	\$ 113,191.80	\$ -	\$ 104,328.45	\$ 104,328.45							
47	901-632-B007	REMOVE AND REPLACE EXISTING TRAFFIC SIGNAL CABINET ASSEMBLY, TYPE III CABINET, TYPE 1 CONTROLLER	2	EA	\$ 35,000.00	\$ 70,000.00	\$ 41,117.20	\$ 82,234.40	\$ -	\$ 34,901.47	\$ 69,802.94	\$ 0.01	\$ 35,365.31	\$ 70,730.62							

48	907-234-A001	TEMPORARY SILT FENCE	1000	LF	\$	15.00	\$	15,000.00	\$	3.09	\$	3,090.00	\$	(0.94)	\$	6.47	\$	6,470.00	\$	1.90	\$	7.24	\$	7,240.00
49	907-234-D001	INLET SILTATION GUARD	20	EA	\$	650.00	\$	13,000.00	\$	507.70	\$	10,154.00	\$	(0.07)	\$	582.13	\$	11,642.60	\$	0.01	\$	543.15	\$	10,863.00
50	907-282-A001	AUTOMATIC IRRIGATION SYSTEM	1	LS	\$	125,000.00	\$	125,000.00	\$	117,010.26	\$	117,010.26	\$	-	\$	107,646.80	\$	107,646.80	\$	-	\$	70,006.42	\$	70,006.42
51	907-424-1	REMOVALOFBRICKPAVERS	38	SY	\$	30.00	\$	1,140.00	\$	0.61	\$	23.18	\$	(0.14)	\$	45.28	\$	1,720.64	\$	0.12	\$	48.28	\$	1,834.64
52	907-607-PP001	SAFETY FENCE	500	LF	\$	10.00	\$	5,000.00	\$	2.28	\$	1,140.00	\$	2.46	\$	9.02	\$	4,510.00	\$	1.73	\$	6.08	\$	3,040.00
53	907-618-A001	MAINTENANCEOFTRAFFIC	1	LS	\$	350,000.00	\$	350,000.00	\$	77,732.28	\$	77,732.28	\$	-	\$	91,523.66	\$	91,523.66	\$	-	\$	237,552.18	\$	237,552.18
54	907-619-F3001	CHANGEABLE MESSAGE SIGN	4	EA	\$	25,000.00	\$	100,000.00	\$	13,331.52	\$	53,326.08	\$	0.02	\$	11,316.18	\$	45,264.72	\$	0.02	\$	11,353.04	\$	45,412.16
55	907-625-F003	LEGEND, BLUE-ADA	47	SF	\$	60.00	\$	2,820.00	\$	70.17	\$	3,297.99	\$	0.19	\$	59.56	\$	2,799.32	\$	0.06	\$	59.75	\$	2,808.25
56	907-626-B001	4" THERMOPLASTIC TRAFFIC STRIPE, CONTINUOUS WHITE	792	LF	\$	5.00	\$	3,960.00	\$	3.51	\$	2,779.92	\$	1.35	\$	2.98	\$	2,360.16	\$	1.63	\$	2.99	\$	2,368.08
57	907-626-E001	4" THERMOPLASTIC TRAFFIC STRIPE, CONTINUOUS YELLOW	3036	LF	\$	5.00	\$	15,180.00	\$	3.51	\$	10,656.36	\$	5.18	\$	2.98	\$	9,047.28	\$	6.25	\$	2.99	\$	9,077.64
58	907-626-G003	THERMOPLASTIC DETAIL STRIPE, BLUE-ADA	648	LF	\$	10.00	\$	6,480.00	\$	12.63	\$	8,184.24	\$	0.10	\$	10.72	\$	6,946.56	\$	(0.38)	\$	10.76	\$	6,972.48
59	907-626-G004	4" THERMOPLASTIC DETAIL STRIPE, WHITE	1850	LF	\$	5.00	\$	9,250.00	\$	4.21	\$	7,788.50	\$	0.09	\$	3.57	\$	6,604.50	\$	(6.53)	\$	3.59	\$	6,641.50
60	907-626-G005	4" THERMOPLASTIC DETAIL STRIPE, YELLOW	329	LF	\$	5.00	\$	1,645.00	\$	4.21	\$	1,385.09	\$	0.02	\$	3.57	\$	1,174.53	\$	(1.16)	\$	3.59	\$	1,181.11
61	907-626-H009	THERMOPLASTIC LEGEND, WHITE	177	SF	\$	24.00	\$	4,248.00	\$	25.26	\$	4,471.02	\$	0.05	\$	21.44	\$	3,794.88	\$	(0.21)	\$	21.51	\$	3,807.27
62	907-626-H010	THERMOPLASTIC LEGEND, WHITE	169	LF	\$	8.00	\$	1,352.00	\$	8.42	\$	1,422.98	\$	0.02	\$	7.15	\$	1,208.35	\$	0.50	\$	7.17	\$	1,211.73
63	907-630-O001	REMOVEANDRESETSIGNASSEMBLY	23	EA	\$	600.00	\$	13,800.00	\$	1,192.82	\$	27,434.86	\$	-	\$	833.82	\$	19,177.86	\$	(0.08)	\$	1,015.80	\$	23,363.40
64	907-630-PP003	HANDICAP PARKING SIGN, WITH POST	6	EA	\$	600.00	\$	3,600.00	\$	701.66	\$	4,209.96	\$	0.01	\$	3,335.92	\$	20,015.52	\$	3.76	\$	3,393.96	\$	20,363.76
65	907-634-A543	TRAFFIC SIGNALEQUIPMENTPOLE,TYPEV.8 SHAFT	7	EA	\$	3,500.00	\$	24,500.00	\$	3,213.60	\$	22,495.20	\$	0.02	\$	2,727.79	\$	19,094.53	\$	39.97	\$	2,764.05	\$	19,348.35
66	907-634-C001	POLE FOUNDATIONS, CLASS "B" CONCRETE	9	CY	\$	2,050.00	\$	18,450.00	\$	2,708.40	\$	24,375.60	\$	(0.02)	\$	2,298.97	\$	20,690.73	\$	-	\$	2,329.52	\$	20,965.68
67	907-636-B014	ELECTRIC CABLE, UNDERGROUND IN CONDUIT, IMSA20-1,AWG14,5CONDUCTOR	2,173	LF	\$	4.80	\$	10,430.40	\$	4.35	\$	9,452.55	\$	(0.61)	\$	3.69	\$	8,018.37	\$	(5.75)	\$	3.74	\$	8,127.02
68	907-636-B016	ELECTRIC CABLE, UNDERGROUND IN CONDUIT, IMSA 20-1, AWG 14, 8 CONDUCTOR	2,008	LF	\$	4.80	\$	9,638.40	\$	5.19	\$	10,421.52	\$	(4.56)	\$	4.41	\$	8,855.28	\$	5.32	\$	4.47	\$	8,975.76
69	907-637-A003	PULLBOX ENCLOSURE, TYPE 3	6	EA	\$	3,800.00	\$	22,800.00	\$	2,427.74	\$	14,566.44	\$	-	\$	2,060.74	\$	12,364.44	\$	0.03	\$	2,088.12	\$	12,528.72
70	907-637-C011	TRAFFIC SIGNAL CONDUIT, UNDERGROUND, ROLLED PIPE, 3"	431	LF	\$	35.00	\$	15,085.00	\$	21.19	\$	9,132.89	\$	(0.04)	\$	17.99	\$	7,753.69	\$	1.40	\$	18.23	\$	7,857.13
71	907-637-C028	TRAFFIC SIGNAL CONDUIT, UNDERGROUND, TYPE 4, 2"	166	LF	\$	18.00	\$	2,988.00	\$	12.84	\$	2,131.44	\$	(0.05)	\$	10.90	\$	1,809.40	\$	0.12	\$	11.04	\$	1,832.64
72	907-643-A005	VIDEO VEHICLE DETECTION SENSOR, TYPE 1B	2	EA	\$	35,000.00	\$	70,000.00	\$	38,696.48	\$	77,392.96	\$	0.01	\$	32,846.69	\$	65,693.38	\$	0.01	\$	33,283.23	\$	66,566.46
73	907-643-B001	VIDEO VEHICLE DETECTION CABLE	144	LF	\$	3.00	\$	432.00	\$	4.91	\$	707.04	\$	(0.23)	\$	4.17	\$	600.48	\$	0.13	\$	4.22	\$	607.68
74	L00011-01	SANGRIANUTTALLOAK(5" CAL)	17	EA	\$	1,500.00	\$	25,500.00	\$	2,982.05	\$	50,694.85	\$	0.01	\$	2,718.26	\$	46,210.42	\$	(0.07)	\$	2,933.03	\$	49,861.51
75	L00011-02	STREETWISE RED OAK (5" CAL)	8	EA	\$	1,000.00	\$	8,000.00	\$	2,982.05	\$	23,856.40	\$	-	\$	2,934.61	\$	23,476.88	\$	(0.01)	\$	2,933.03	\$	23,464.24
76	L00011-03	ALLEELACEBARKELM(5" CAL)	10	EA	\$	1,000.00	\$	10,000.00	\$	3,052.22	\$	30,522.20	\$	0.05	\$	2,987.83	\$	29,878.30	\$	0.02	\$	2,933.03	\$	29,330.30
77	L00029	THERMOPLASTIC LEGEND, GREEN	466	SF	\$	65.00	\$	30,290.00	\$	70.17	\$	32,699.22	\$	1.93	\$	59.26	\$	27,615.16	\$	(139.25)	\$	59.75	\$	27,843.50
78	L00050	SELECT BACKFILL MATERIAL	1100	CY	\$	30.00	\$	33,000.00	\$	40.06	\$	44,066.00	\$	4.54	\$	31.05	\$	34,155.00	\$	3.42	\$	28.97	\$	31,867.00
79	L00076-01	EVERCOLOR EVERILLO JAPANESE SEDGE (12 HT.)	486	EA	\$	20.00	\$	9,720.00	\$	19.65	\$	9,549.90	\$	1.72	\$	27.80	\$	13,510.80	\$	0.48	\$	28.93	\$	14,059.98
80	L00076-02	SWING LOW DISTYLUM (24" HT)	144	EA	\$	40.00	\$	5,760.00	\$	53.33	\$	7,679.52	\$	0.57	\$	68.34	\$	9,840.96	\$	(0.54)	\$	45.87	\$	6,605.28
81	L00076-03	CARISSA CHINESE HOLLY (24" HT)	32	EA	\$	50.00	\$	1,600.00	\$	53.33	\$	1,706.56	\$	0.12	\$	83.53	\$	2,672.96	\$	(0.04)	\$	38.62	\$	1,235.84
82	L00076-04	OAKLEAFHYDRANGE(24"HT)	8	EA	\$	150.00	\$	1,200.00	\$	56.13	\$	449.04	\$	(0.02)	\$	76.53	\$	612.24	\$	(0.02)	\$	55.12	\$	440.96
83	L00076-05	VIRGINIA SWEETSPIRE (24" HT)	5	EA	\$	35.00	\$	175.00	\$	56.13	\$	291.65	\$	(0.01)	\$	58.37	\$	291.85	\$	0.01	\$	46.98	\$	234.90
84	L00076-06	PINKMUHLYGRASS(24"HT)	110	EA	\$	30.00	\$	3,300.00	\$	33.68	\$	3,704.80	\$	0.05	\$	43.38	\$	4,771.80	\$	(0.05)	\$	28.93	\$	3,182.30
85	L00076-07	ROMAN BEAUTY ROSEMARY (18" HT)	94	EA	\$	50.00	\$	4,700.00	\$	35.08	\$	3,297.52	\$	(0.28)	\$	19.59	\$	1,841.46	\$	(0.10)	\$	41.18	\$	3,870.92
86	L00076-08	PRAIRIEDROPSPEED(18"HT)	342	EA	\$	30.00	\$	10,260.00	\$	37.89	\$	12,958.38	\$	0.15	\$	29.93	\$	10,236.06	\$	(0.91)	\$	18.71	\$	6,398.82
87	L00076-09	BLACK-EYED SUSAN (1 GAL)	668	EA	\$	20.00	\$	13,360.00	\$	18.24	\$	12,184.32	\$	(2.09)	\$	13.40	\$	8,951.20	\$	1.89	\$	11.59	\$	7,742.12
88	L00076-10	CONEFLOWER (1 GAL)	98	EA	\$	15.00	\$	1,470.00	\$	17.54	\$	1,718.92	\$	(0.14)	\$	17.25	\$	1,690.50	\$	0.22	\$	11.59	\$	1,135.82
89	L00076-11	BIG BLUE LILY TURF (1 GAL)	1399	EA	\$	10.00	\$	13,990.00	\$	11.93	\$	16,690.07	\$	2.52	\$	12.38	\$	17,319.62	\$	(0.08)	\$	11.59	\$	16,214.41
90	L00076-12	SEASONALCOLOR(4" POT)	383	SF	\$	10.00	\$	3,830.00	\$	11.23	\$	4,301.09	\$	1.33	\$	7.55	\$	2,891.65	\$	0.67	\$	11.59	\$	4,438.97
91	26 05 19 01	#6 THHN CONDUCTOR	9000	LF	\$	3.00	\$	27,000.00	\$	2.48	\$	22,320.00	\$	(34.82)	\$	2.11	\$	18,990.00	\$	14.56	\$	2.14	\$	19,260.00
92	26 05 19 02	#8 THHN CONDUCTOR	3000	LF	\$	2.00	\$	6,000.00	\$	1.82	\$	5,460.00	\$	(12.94)	\$	1.55	\$	4,650.00	\$	4.41	\$	1.57	\$	4,710.00
93	26 05 19 03	#10 THHN CONDUCTOR	18500	LF	\$	2.00	\$	37,000.00	\$	1.15	\$	21,275.00	\$	(13.33)	\$	0.98	\$	18,130.00	\$	59.86	\$	0.99	\$	18,315.00
94	26 05 43 01	1 X 1" LOW-VOLTAGE DUCT IN TRENCH	7625	LF	\$	10.00	\$	76,250.00	\$	11.44	\$	87,230.00	\$	22.60	\$	9.71	\$	74,038.75	\$	14.59	\$	9.84	\$	75,030.00
95	26 05 43 02	2 X 4" COMMUNICATIONS DUCT IN TRENCH WITH PULL STRING	1900	LF	\$	35.00	\$	66,500.00	\$	36.21	\$	68,799.00	\$	8.39	\$	30.73	\$	58,387.00	\$	(4.46)	\$	31.14	\$	59,166.00
96	26 05 43 03	ELECTRICAL VAULT, IN-GRADE, QUAZITE 11" L X 18" W X 18" D	35	EA	\$	1,800.00	\$	63,000.00	\$	2,666.30	\$	93,320.50	\$	(300.10)	\$	2,263.24	\$	79,213.40	\$	0.14	\$	2,293.31	\$	80,265.85
97	26 05 43 04	COMMUNICATION VAULT, IN-GRADE, 36" L X 24" W X 24" D	10	EA	\$	3,000.00	\$	30,000.00	\$	4,055.59	\$	40,555.90	\$	0.03	\$	3,442.50	\$	34,425.00	\$	-	\$	3,488.25	\$	34,882.50
98	26 0923.01	LIGHTING CONTROL PANEL, 30 AMP CONTACTOR, 4-POLE, WITH PHOTOCCELL	3	EA	\$	10,000.00	\$	30,000.00	\$	13,170.13	\$	39,510.39	\$	(0.01)	\$	11,179.19	\$	33,537.57	\$	-	\$	11,327.76	\$	33,983.28
99		LINENOTUSED			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
100	26 24 17 01	CIRCUIT BREAKER, 20 AMP, 2-POLE, 240 VOLT IN EXISTING PANELBOARD	8	EA	\$	300.00	\$	2,400.00	\$	224.53	\$	1,796.24	\$	(0.01)	\$	190.59	\$	1,524.72	\$	0.01	\$	193.12	\$	1,544.96
101	26 24 17 02	CIRCUITBREAKER,20AMP,1-POLE,120VOLTINEXISTINGPANELBOARD	8	EA	\$	160.00	\$	1,280.00	\$	168.40	\$	1,347.20	\$	0.01	\$	142.94	\$	1,143.52	\$	(0.01)	\$	144.84	\$	1,158.72
102	26 27 27 01	RECEPTACLE PEDESTAL WITH TWO GFCI RECEPTACLES & WEATHERPROOF COVERS	40	EA	\$	1,000.00	\$	40,000.00	\$	912.16	\$	36,486.40	\$	0.15	\$	774.26	\$	30,970.40	\$	(0.18)	\$	784.55	\$	31,382.00
103	PP001	PAVER CROSSWALKS	4037	SF	\$	40.00	\$	161,480.00	\$	61.21	\$	247,104.77	\$	2.91	\$	32.21	\$	130,031.77	\$	(9.44)	\$	33.63	\$	135,764.31
104	PP002	CROSSWALK CONCRETE BANDS	1079</																					

112	PP010	REMOVABLE BOLLARD - FULL ASSEMBLY	8	EA	\$	1,400.00	\$	11,200.00	\$	4,736.20	\$	37,889.60	\$	0.03	\$	1,629.64	\$	13,037.12	\$	0.01	\$	1,320.05	\$	10,560.40
113	PP011	STEEL HAND RAILING (RAMPS, STAIRS)	552	LF	\$	280.00	\$	154,560.00	\$	70.17	\$	38,733.84	\$	2.29	\$	275.41	\$	152,026.32	\$	(0.54)	\$	197.83	\$	109,202.16
114	PP012	STEELGUARDRAIL(WALLS)	662	LF	\$	150.00	\$	99,300.00	\$	133.32	\$	88,257.84	\$	3.22	\$	376.63	\$	249,330.31	\$	-	\$	143.21	\$	94,805.02
115	PP013	DRINK RAIL	156	LF	\$	150.00	\$	23,400.00	\$	119.28	\$	18,607.68	\$	(0.31)	\$	468.32	\$	73,057.80	\$	-	\$	152.75	\$	23,829.00
116	PP014	STANDARDCONCRETE-4"THICK	2695	SY	\$	150.00	\$	404,250.00	\$	176.99	\$	476,988.05	\$	(7.02)	\$	84.41	\$	227,484.95	\$	(3.41)	\$	81.01	\$	218,321.95
117	PP015	CONCRETE RAMP	203	SY	\$	220.00	\$	44,660.00	\$	124.98	\$	25,370.94	\$	(0.77)	\$	329.26	\$	66,839.78	\$	0.99	\$	180.62	\$	36,665.86
118	PP016	DECORATIVE CONCRETE (BUILDING ZONE) - 4" THICK	350	SY	\$	130.00	\$	45,500.00	\$	146.03	\$	51,110.50	\$	(1.26)	\$	97.19	\$	34,016.50	\$	0.75	\$	84.81	\$	29,683.50
119	PP017	DECORATIVE CONCRETE (INTERSECTION PLAZAS) - 4" THICK	176	SY	\$	120.00	\$	21,120.00	\$	146.03	\$	25,701.28	\$	(0.63)	\$	105.39	\$	18,548.64	\$	0.71	\$	83.68	\$	14,727.68
120	PP018	PAVERS - TRUNCATED DOME	667	SF	\$	30.00	\$	20,010.00	\$	60.00	\$	40,020.00	\$	2.93	\$	54.56	\$	36,391.52	\$	(1.91)	\$	24.14	\$	16,101.38
121	PP019	PAVERS - DIRECTIONAL	359	SF	\$	100.00	\$	35,900.00	\$	60.00	\$	21,540.00	\$	1.59	\$	66.30	\$	23,801.70	\$	1.67	\$	22.93	\$	8,231.87
122	PP020	PAVERS - PEDESTRIAN	14992	SF	\$	40.00	\$	599,680.00	\$	52.58	\$	788,279.36	\$	55.01	\$	20.78	\$	311,533.76	\$	1.45	\$	23.28	\$	349,013.76
123	PP021	DEEPROOT SILVA CELLS	321	EA	\$	700.00	\$	224,700.00	\$	580.74	\$	186,417.54	\$	1.30	\$	629.04	\$	201,921.84	\$	0.53	\$	809.33	\$	259,794.93
124	PP022	STEEL SHADE STRUCTURES	2	EA	\$	50,000.00	\$	100,000.00	\$	50,519.43	\$	101,038.86	\$	0.01	\$	99,119.57	\$	198,239.14	\$	-	\$	59,390.23	\$	118,780.46
125	PP023	BIKE RACKS	19	EA	\$	1,100.00	\$	20,900.00	\$	789.74	\$	15,005.06	\$	0.08	\$	996.43	\$	18,932.17	\$	0.03	\$	766.60	\$	14,565.40
126	PP024	TRASH RECEPTACLE	15	EA	\$	800.00	\$	12,000.00	\$	1,339.93	\$	20,098.95	\$	(0.06)	\$	1,295.78	\$	19,436.70	\$	0.05	\$	1,176.62	\$	17,649.30
127	PP025-1	RAISED PLANTER - 18X18X20	5	EA	\$	1,000.00	\$	5,000.00	\$	2,245.56	\$	11,227.80	\$	(0.01)	\$	1,236.44	\$	6,182.20	\$	(0.01)	\$	1,494.94	\$	7,474.70
128	PP025-2	RAISED PLANTER - 48X24X24	12	EA	\$	800.00	\$	9,600.00	\$	3,087.55	\$	37,050.60	\$	-	\$	2,392.34	\$	28,708.08	\$	0.05	\$	2,640.12	\$	31,681.44
129	PP025-3	RAISED PLANTER - 36X36X36	3	EA	\$	800.00	\$	2,400.00	\$	3,889.46	\$	11,668.38	\$	(0.01)	\$	3,118.49	\$	9,355.47	\$	0.01	\$	3,111.75	\$	9,335.25
130	PP025-4	RAISED PLANTER - 36X24X18	3	EA	\$	800.00	\$	2,400.00	\$	2,486.15	\$	7,458.45	\$	0.01	\$	1,993.04	\$	5,979.12	\$	0.01	\$	2,017.17	\$	6,051.51
131	PP026	BRAVO BISTRO TABLE AND CHAIRS (2)	36	EA	\$	2,000.00	\$	72,000.00	\$	904.64	\$	32,567.04	\$	(0.14)	\$	938.70	\$	33,793.20	\$	(0.05)	\$	952.93	\$	34,305.48
132	PP027	CATENA TABLE AND CHIPMAN CHAIRS (4)	20	EA	\$	8,000.00	\$	160,000.00	\$	6,670.78	\$	133,415.60	\$	0.08	\$	5,547.24	\$	110,944.80	\$	0.01	\$	6,014.04	\$	120,280.80
133	PP028	QUADRA SEAT	23	EA	\$	3,500.00	\$	80,500.00	\$	1,388.28	\$	31,930.44	\$	(0.01)	\$	2,704.68	\$	62,207.64	\$	0.01	\$	2,824.45	\$	64,962.35
134	PP029	UMBRELLAS	9	EA	\$	2,000.00	\$	18,000.00	\$	1,206.19	\$	10,855.71	\$	(0.02)	\$	1,383.46	\$	12,451.14	\$	0.04	\$	1,398.43	\$	12,585.87
135	PP030	STREETLIFE OPEN PILLARS	8	EA	\$	18,000.00	\$	144,000.00	\$	18,383.46	\$	147,067.68	\$	0.02	\$	15,604.41	\$	124,835.28	\$	0.06	\$	16,270.53	\$	130,164.24
136	PP031	FESTOON/CATENARY LIGHTING	1575	LF	\$	50.00	\$	78,750.00	\$	53.33	\$	83,994.75	\$	6.21	\$	45.26	\$	71,284.50	\$	(7.40)	\$	45.87	\$	72,245.25
137	PP032	CATENARY POLE LIGHTS	36	EA	\$	1,800.00	\$	64,800.00	\$	1,831.33	\$	65,927.88	\$	0.03	\$	1,554.49	\$	55,961.64	\$	0.18	\$	1,575.14	\$	56,705.04
138	PP033	PEDESTRIAN POLE LIGHTS	9	EA	\$	5,000.00	\$	45,000.00	\$	6,567.53	\$	59,107.77	\$	0.04	\$	5,574.71	\$	50,172.39	\$	0.04	\$	5,648.79	\$	50,839.11
139	PP034	PREFAB PEDESTRIAN GRATE	1	EA	\$	3,500.00	\$	3,500.00	\$	16,488.98	\$	16,488.98	\$	-	\$	2,587.24	\$	2,587.24	\$	-	\$	6,815.65	\$	6,815.65
140	PP035	PAVER HANDICAP PARKING SYMBOL	2	EA	\$	2,600.00	\$	5,200.00	\$	4,045.41	\$	8,090.82	\$	0.01	\$	3,095.63	\$	6,191.26	\$	(0.01)	\$	2,414.01	\$	4,828.02
141	PP036	CONCRETE VALLEY GUTTER	199	SY	\$	150.00	\$	29,850.00	\$	189.45	\$	37,700.55	\$	0.43	\$	204.55	\$	40,705.45	\$	0.38	\$	210.83	\$	41,955.17
142	PP037	ACO K100 TRENCH DRAIN	4	EA	\$	6,000.00	\$	24,000.00	\$	11,872.45	\$	47,489.80	\$	0.02	\$	7,761.72	\$	31,046.88	\$	(0.02)	\$	9,052.55	\$	36,210.20
143	PP038	ACOTYPEK901GIN-LINECATCHBASIN	4	EA	\$	1,300.00	\$	5,200.00	\$	1,772.07	\$	7,088.28	\$	0.01	\$	1,191.18	\$	4,764.72	\$	0.01	\$	2,414.01	\$	9,656.04
144	PP039-1	3'X3' REINFORCED CONCRETE JUNCTION BOX, ALL DEPTHS	9	EA	\$	3,400.00	\$	30,600.00	\$	3,812.90	\$	34,316.10	\$	(0.02)	\$	3,573.53	\$	32,161.77	\$	0.01	\$	3,621.02	\$	32,589.18
145	PP039-2	3'X10'REINFORCED CONCRETE JUNCTIONBOX, ALL DEPTHS	1	EA	\$	10,000.00	\$	10,000.00	\$	9,772.08	\$	9,772.08	\$	-	\$	10,720.59	\$	10,720.59	\$	-	\$	7,845.55	\$	7,845.55
146	PP039-3	3'X3' REINFORCED CONCRETE UTILITY CONFLICT BOX, ALL DEPTHS	1	EA	\$	5,000.00	\$	5,000.00	\$	4,724.67	\$	4,724.67	\$	-	\$	4,764.71	\$	4,764.71	\$	-	\$	4,224.53	\$	4,224.53
147	PP040	TEMPORARY PEDESTRIAN ACCESS ROUTE	720	LF	\$	150.00	\$	108,000.00	\$	105.25	\$	75,780.00	\$	0.86	\$	96.09	\$	69,184.80	\$	1.97	\$	155.58	\$	112,017.60
148	PP041	BUS STOP SHELTER RELOCATION	1	EA	\$	800.00	\$	800.00	\$	1,000.00	\$	1,000.00	\$	248.15	\$	3,234.05	\$	3,234.05	\$	-	\$	567.65	\$	567.65
149	PP042	DECORATIVE SIGN POSTS	16	EA	\$	3,500.00	\$	56,000.00	\$	3,508.29	\$	56,132.64	\$	(0.05)	\$	3,573.53	\$	57,176.48	\$	0.02	\$	3,662.85	\$	58,605.60
150	PP043	NYLOPLAST 8 IN. DRAIN BASIN	2	EA	\$	2,500.00	\$	5,000.00	\$	3,192.93	\$	6,385.86	\$	0.01	\$	1,429.41	\$	2,858.82	\$	-	\$	1,569.11	\$	3,138.22
151	PP044	ADS HDPE TO RCP CONNECTION	1	EA	\$	1,000.00	\$	1,000.00	\$	2,456.56	\$	2,456.56	\$											

Add Alt No. 1																				
163	PP048	ARCHER 1200 MOBILE BARRICADES	40	EA	\$	8,000.00	\$	320,000.00	\$	7,101.67	\$	284,066.80	\$	8,822.08	\$	352,883.20	\$	8,224.64	\$	328,985.60
					Add Alt No. 1 Total =			\$	320,000.00		\$	284,066.80		\$	352,883.20		\$	328,985.60		
Deduct Alt No. 1																				
163		PAVER DESIGN AT WASHINGTON STREET INTERSECTION & LAFAYETTE STREET INTERSECTION TO BE REPLACED WITH PINE HALL FULL RANGE PAVERS LAID IN A HERRINGBONE PATTERN	1	LS	\$	(100,000.00)	\$	(100,000.00)	\$	(22,000.00)	\$	(22,000.00)	\$	(62,588.00)	\$	(62,588.00)	\$	(1,500.00)	\$	(1,500.00)
					Deduct Alt No. 1 Total =			\$	(100,000.00)		\$	(22,000.00)		\$	(62,588.00)		\$	(1,500.00)		
					Base Bid + Add Alt. No. 1 Total + Deduct Alt. No. 1 =			\$9,108,081.80		\$	9,027,787.51		\$	7,576,201.20		\$	\$8,305,922.17			
												LOW BID								

¹ Unit Price error on Line 113 for ECON Construction. ECON's submitted unit price was \$8,431.69. Unit price corrected to reflect submitted extension per confirmation letter dated 4/7/2025.

² Unit Price error on Line 114 for ECON Construction. ECON's submitted unit price was \$2,470.62. Unit price corrected to reflect submitted extension per confirmation letter dated 4/7/2025.

³ ECON's submitted Base Bid was \$7,289,301.31

⁴ Burns Dirt's submitted Base Bid was \$8,765,478.93



I certify to the best of my knowledge that this is a correct tabulation of all bids received for this Project on the date stated above.



Signature



Project: City of Starkville Main Street Improvements
Professional: Kimley Horn Architects
Owner: City of Starkville

Date: 4/7/2025

RE: Confirmation of Bid and Line-Item Totals

Attn: Chris Williams

ECON is confirming for the City of Starkville, that our listed total lump sum project cost is \$7,289,301.31. The bid price of \$249,330.31 as indicated on the proposal form, for line #114 item # PP012 is correct. The bid price of \$73,059.80 as indicated on the proposal form, for line #115 item # PP013 is correct.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael Everett', with a long horizontal flourish extending to the right.

Michael Everett
President
ECON Construction, Inc.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Engineering & Street
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 1

SUBJECT:

Consideration of declaring a Bobcat Skid Steer 753 as surplus and auctioning the equipment on Govdeals.

AMOUNT & SOURCE OF FUNDING:

FISCAL NOTE:

AUTHORIZATION HISTORY:

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

This piece of equipment is operable but is needing repair and has been replaced with a newer model. The serial number for the piece of equipment is 515818772. The engine has approximately 625 hours. While the equipment operates, it does need work on the hydraulic system.

FOR MORE INFORMATION CONTACT:

Cody Burnett @ 662-323-2525 ext. 3123 or c.burnett@cityofstarkville.org

SUGGESTED MOTION:

Move for approval to declare a Bobcat Skid Steer 753 as surplus and auction the equipment on Govdeals.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Engineering & Street
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 37

SUBJECT:

Authorization for the Engineering Department to enter into a Professional Services Agreement with River Science, LLC.

AMOUNT & SOURCE OF FUNDING:

Engineering & Professional Services 001-197-600-308

FISCAL NOTE:

AUTHORIZATION HISTORY:

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

The City faces ongoing and evolving needs related to stormwater management, including regulatory compliance with FEMA, technical H&H evaluations, and flood risk mitigation. These needs will continue to increase in complexity due to increased rainfall events, urban development, and updates to the City's Flood Insurance Rate Maps (FIRMS) by FEMA. In response, the Engineering Department seeks to retain River Science, LLC to provide specialized and technical expertise on an as-needed basis.

FOR MORE INFORMATION CONTACT:

Cody Burnett @ 662-323-2525 ext. 3123 or c.burnett@cityofstarkville.org

SUGGESTED MOTION:

Move to approve the Engineering Department to enter into a Professional Services Agreement with River Science, LLC.

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**AGREEMENT
BETWEEN OWNER AND ENGINEER
FOR PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of _____ (“Effective Date of the Agreement”) between

The City of Starkville, Mississippi (“Owner”) and

River Science, LLC (“Engineer”).

Other terms used in this Agreement are defined in Article 7.

From time to time Owner may request that Engineer provide professional services for Specific Projects. Each engagement will be documented by a Task Order. This Agreement sets forth the general terms and conditions which shall apply to all Task Orders duly executed under this Agreement.

Owner and Engineer further agree as follows:

ARTICLE 1 – SERVICES OF ENGINEER

1.01 Scope

- A. Engineer’s services will be detailed in a duly executed Task Order for each Specific Project. The general format of a Task Order is shown in Attachment 1 to this Agreement. Each Task Order will indicate the specific services to be performed and deliverables to be provided.
- B. This Agreement is not a commitment by Owner to Engineer to issue any Task Orders.
- C. Engineer shall not be obligated to perform any prospective Task Order unless and until Owner and Engineer agree as to the particulars of the Specific Project, including the scope of Engineer's services, time for performance, Engineer's compensation, and all other appropriate matters.

1.02 Task Order Procedure

- A. Owner and Engineer shall agree on the scope, time for performance, and basis of compensation for each Task Order. With respect to the scope of Engineer’s services, each specific Task Order shall either (1) be accompanied by and incorporate a customized Exhibit A, “Engineer’s Services for Task Order,” prepared for the Specific Project, (2) state the scope of services in the Task Order document itself, or (3) incorporate by reference all or portions of Exhibit A, “Engineer’s Services for Task Order,” as attached to this Agreement. Each duly executed Task Order shall be subject to the terms and conditions of this Agreement.
- B. Engineer will commence performance as set forth in the Task Order.
- C. Engineer shall provide, or cause to be provided, the services set forth in the Task Order.

ARTICLE 2 – OWNER’S RESPONSIBILITIES

2.01 *General*

- A. Owner shall have the responsibilities set forth in this Agreement; in Exhibit B, "Owner's Responsibilities"; and in each Task Order.
- B. Owner shall pay Engineer as set forth in each Task Order, pursuant to the applicable terms of Article 4 and Exhibit C.
- C. Owner shall be responsible for all requirements and instructions that it furnishes to Engineer pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by Owner to Engineer pursuant to this Agreement; such responsibility extends to requirements, instructions, programs, reports, data, and other information furnished by Owner pursuant to any Task Order. Engineer may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items.
- D. Owner shall give prompt written notice to Engineer whenever Owner observes or otherwise becomes aware of: (1) any development that affects the scope or time of performance of Engineer’s services; (2) the presence at the Site of any Constituent of Concern; or (3) any relevant, material defect or nonconformance in Engineer’s services, the Work, the performance of any Constructor, or in Owner’s performance of its responsibilities under this Agreement.

ARTICLE 3 – TERM; TIMES FOR RENDERING SERVICES

3.01 *Term*

- A. This Agreement shall be effective and applicable to Task Orders issued hereunder for [1] year from the Effective Date of the Agreement.
- B. The parties may extend or renew this Agreement, with or without changes, by written instrument establishing a new term.

3.02 *Times for Rendering Services*

- A. The Effective Date of the Task Order and the times for completing services or providing deliverables will be stated in each Task Order. Engineer is authorized to begin rendering services under a Task Order as of the Effective Date of the Task Order.
- B. If, through no fault of Engineer, such periods of time or dates are changed, or the orderly and continuous progress of Engineer’s services is impaired, or Engineer’s services are delayed or suspended, then the time for completion of Engineer’s services, and the rates and amounts of Engineer’s compensation, shall be adjusted equitably.
- C. If Owner authorizes changes in the scope, extent, or character of the Specific Project, or Engineer’s services, then the time for completion of Engineer’s services, and the rates and amounts of Engineer’s compensation, shall be adjusted equitably.

- D. Owner shall make decisions and carry out its other responsibilities in a timely manner so as not to delay the Engineer's performance of its services.
- E. If Engineer fails, through its own fault, to complete the performance required in a Task Order within the time set forth, as duly adjusted, then Owner shall be entitled, as its sole remedy, to the recovery of direct damages, if any, resulting from such failure.
- F. With respect to each Task Order, the number of Construction Contracts for Work designed or specified by Engineer upon which the Engineer's compensation has been established shall be identified in the Task Order. If the Work designed or specified by Engineer under a Task Order is to be performed or furnished under more than one prime contract, or if Engineer's services are to be separately sequenced with the work of one or more prime Contractors (such as in the case of fast-tracking), then the Task Order will state the schedule for performance of Engineer's services in order to sequence and properly coordinate such services as are applicable to the Work under the Construction Contracts. If the Task Order does not address such sequencing and coordination, then Owner and Engineer shall jointly develop a schedule for sequencing and coordination of services prior to commencement of final design services; this schedule is to be prepared and included in or become an amendment to the authorizing Task Order whether or not the work under such contracts is to proceed concurrently.

ARTICLE 4 – INVOICES AND PAYMENTS

4.01 *Invoices*

- A. *Preparation and Submittal of Invoices:* Engineer shall prepare invoices in accordance with its standard invoicing practices, the terms of Exhibit C, and the specific Task Order. Engineer shall submit its invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt.

4.02 *Payments*

- A. *Application to Interest and Principal:* Payment will be credited first to any interest owed to Engineer and then to principal.
- B. *Failure to Pay:* If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, then:

amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day; and

Engineer may, after giving seven days written notice to Owner, suspend services under any Task Order issued until Owner has paid in full all amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension.

- C. *Disputed Invoices:* If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise Engineer in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion subject to the terms of Paragraph 4.01.
- D. *Sales or Use Taxes:* If after the Effective Date of a Task Order any governmental entity takes a legislative action that imposes additional sales or use taxes on Engineer's services or compensation under the Task Order, then Engineer may invoice such additional sales or use taxes for reimbursement by Owner. Owner shall reimburse

Engineer for the cost of such invoiced additional sales or use taxes; such reimbursement shall be in addition to the compensation to which Engineer is entitled under the terms of Exhibit C and the specific Task Order.

ARTICLE 5 – OPINIONS OF COST

5.01 *Opinions of Probable Construction Cost*

- A. Engineer's opinions (if any) of probable Construction Cost are to be made on the basis of Engineer's experience, qualifications, and general familiarity with the construction industry. However, because Engineer has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Engineer cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by Engineer. If Owner requires greater assurance as to probable Construction Cost, then Owner agrees to obtain an independent cost estimate.

5.02 *Designing to Construction Cost Limit*

- A. If a Construction Cost limit for a Specific Project is established between Owner and Engineer in a Task Order, then such Construction Cost limit and Engineer's rights and responsibilities with respect thereto will be governed by Exhibit F, "Construction Cost Limit," which shall be attached to and incorporated in the Task Order. If no Construction Cost limit is established in a Task Order, then Exhibit F does not apply.

5.03 *Opinions of Total Project Costs*

- A. The services, if any, of Engineer with respect to Total Project Costs for a Specific Project shall be limited to assisting the Owner in tabulating the various categories that comprise Total Project Costs. Engineer assumes no responsibility for the accuracy of any opinions of Total Project Costs.

ARTICLE 6 – GENERAL CONSIDERATIONS

6.01 *Standards of Performance*

- A. *Standard of Care:* The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by Engineer.
- B. *Technical Accuracy:* Owner shall not be responsible for discovering deficiencies in the technical accuracy of Engineer's services. Engineer shall correct deficiencies in technical accuracy without additional compensation, unless such corrective action is directly attributable to deficiencies in Owner-furnished information.
- C. *Consultants:* Engineer may retain such Consultants as Engineer deems necessary to assist in the performance or furnishing of the services, subject to reasonable, timely, and substantive objections by Owner.
- D. *Reliance on Others:* Subject to the standard of care set forth in Paragraph 6.01.A, Engineer and its Consultants may use or rely upon design elements and information ordinarily or customarily furnished by others,

including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

E. *Compliance with Laws and Regulations, and Policies and Procedures*

Engineer and Owner shall comply with applicable Laws and Regulations.

Engineer shall comply with the policies, procedures, and instructions of Owner that are applicable to Engineer's performance of services under this Agreement and that Owner provides to Engineer in writing, subject to the standard of care set forth in Paragraph 6.01.A, and to the extent compliance is not inconsistent with professional practice requirements.

Each Task Order is based on Laws and Regulations and Owner-provided written policies and procedures as of the Effective Date of the Task Order. The following may be the basis for modifications to Owner's responsibilities or to Engineer's scope of services, times of performance, or compensation:

changes after the Effective Date of the Task Order to Laws and Regulations;

the receipt by Engineer after the Effective Date of the Task Order of Owner-provided written policies and procedures;

changes after the Effective Date of the Task Order to Owner-provided policies or procedures.

- F. Engineer shall not be required to sign any document, no matter by whom requested, that would result in Engineer having to certify, guarantee, or warrant the existence of conditions whose existence Engineer cannot ascertain within its services for that Specific Project. Owner agrees not to make resolution of any dispute with Engineer or payment of any amount due to the Engineer in any way contingent upon Engineer signing any such document.
- G. The general conditions for any construction contract documents prepared hereunder are to be EJCDC® C-700 "Standard General Conditions of the Construction Contract" (2013 Edition), prepared by the Engineers Joint Contract Documents Committee, unless expressly indicated otherwise in Exhibit J or in the specific Task Order.
- H. Engineer shall not at any time supervise, direct, control, or have authority over any Constructor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, or the safety precautions and programs incident thereto, for security or safety at the Site, nor for any failure of a Constructor to comply with Laws and Regulations applicable to such Constructor's furnishing and performing of its work. Engineer shall not be responsible for the acts or omissions of any Constructor.
- I. Engineer neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's failure to furnish and perform the Work in accordance with the Construction Contract Documents.
- J. Engineer shall not be responsible for any decision made regarding the Construction Contract Documents, or any application, interpretation, clarification, or modification of the Construction Contract Documents, other than those made by Engineer or its Consultants.

- K. Engineer is not required to provide and does not have any responsibility for surety bonding or insurance-related advice, recommendations, counseling, or research, or for enforcement of construction insurance or surety bonding requirements.
- L. Engineer's services do not include providing legal advice or representation.
- M. Engineer's services do not include (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission, or (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances.
- N. While at a Site, Engineer, its Consultant, and their employees and representatives shall comply with the applicable requirements of Contractor's and Owner's safety programs of which Engineer has been informed in writing.

6.02 *Design Without Construction Phase Services*

- A. For each design performed or furnished, Engineer shall be responsible only for those Construction Phase services that have been expressly required of Engineer in the authorizing Task Order. With the exception of such expressly required services, Engineer shall have no design, Shop Drawing review, or other obligations during construction, and Owner assumes all responsibility for the application and interpretation of the Construction Contract Documents, review and response to Contractor claims, Construction Contract administration, processing of Change Orders and submittals, revisions to the Construction Contract Documents during construction, construction observation and review, review of Contractor's payment applications, and all other necessary Construction Phase administrative, engineering, and professional services. Owner waives all claims against Engineer that may be in any way connected to Construction Phase administrative, engineering, or professional services except for those services that are expressly required of Engineer in the authorizing Task Order.

6.03 *Use of Documents*

- A. All Documents are instruments of service, and Engineer shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of the Engineer) whether or not the Specific Project is completed.
- B. If Engineer is required to prepare or furnish Drawings or Specifications under the specific Task Order, then Engineer shall deliver to Owner at least one original printed record version of such Drawings and Specifications, signed and sealed according to applicable Laws and Regulations.
- C. Owner may make and retain copies of Documents for information and reference in connection with the use of the Documents on the Specific Project. Engineer grants Owner a limited license to use the Documents on the Specific Project, extensions of the Specific Project, and for related uses of the Owner, subject to receipt by Engineer of full payment due and owing for all services relating to preparation of the Documents, and subject to the following limitations: (1) Owner acknowledges that such Documents are not intended or represented to be suitable for use on the Specific Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Specific Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer; (2) any such use or reuse, or any

modification of the Documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and Consultants; (3) Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and its Consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the Documents without written verification, completion, or adaptation by Engineer; and (4) such limited license to Owner shall not create any rights in third parties.

- D. If Engineer at Owner's request verifies the suitability of the Documents, completes them, or adapts them for extensions of the Specific Project or for any other purpose, then Owner shall compensate Engineer at rates or in an amount to be agreed upon by Owner and Engineer.

6.04 *Electronic Transmittals*

- A. Owner and Engineer may transmit, and shall accept, Specific Project-related correspondence, Documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Specific Project website, in accordance with a mutually agreeable protocol.
- B. If this Agreement or a Task Order does not establish protocols for electronic or digital transmittals, then Owner and Engineer shall jointly develop such protocols.
- C. When transmitting items in electronic media or digital format, the transmitting party makes no representations as to long term compatibility, usability, or readability of the items resulting from the recipient's use of software application packages, operating systems, or computer hardware differing from those used in the drafting or transmittal of the items, or from those established in applicable transmittal protocols.

6.05 *Insurance*

- A. Commencing with the Effective Date of the Agreement, Engineer shall procure and maintain insurance as set forth in Exhibit G, "Insurance." Engineer shall cause Owner to be listed as an additional insured on any applicable general liability insurance policy carried by Engineer that is applicable to a Specific Project.
- B. Owner shall require Contractors to purchase and maintain policies of insurance covering workers' compensation, general liability, motor vehicle damage and injuries, and other insurance necessary to protect Owner's and Engineer's interests in the Specific Project. Owner shall require Contractor to cause Engineer and its Consultants to be listed as additional insureds with respect to such liability insurance purchased and maintained by Contractor.
- C. Engineer shall deliver to the Owner certificates of insurance evidencing the coverages indicated in Exhibit G. Such certificates shall be furnished promptly after the Effective Date of the Agreement and at renewals thereafter during the life of this Agreement.
- D. All policies of property insurance relating to a Specific Project, including but not limited to any builder's risk policy, shall allow for waiver of subrogation rights and contain provisions to the effect that in the event of payment of any loss or damage the insurers will have no rights of recovery against any insured thereunder or against Engineer or its Consultants. Engineer waives all rights against the Owner, Contractor, the Consultants, and the respective officers, directors, members, partners, employees, agents, consultants, and

subcontractors of each and any of them, for all losses and damages caused by, arising out of, or resulting from any of the perils or causes of loss covered by any builder's risk policy and any other property insurance relating to the Specific Project. Engineer shall take appropriate measures in other Specific Project-related contracts to secure waivers of rights consistent with those set forth in this paragraph.

- E. All policies of insurance shall contain a provision or endorsement that the coverage afforded will not be canceled or reduced in limits by endorsement, and that renewal will not be refused, until at least 10 days prior written notice has been given to the primary insured. Upon receipt of such notice, the receiving party shall promptly forward a copy of the notice to the other party to this Agreement.
- F. Under the terms of any Task Order, or after commencement of performance of a Task Order, Owner may request that Engineer or its Consultants, , provide additional insurance coverage, increased limits, or revised deductibles that are more protective than those specified in Exhibit G. If so requested by Owner, and if commercially available, Engineer shall obtain and shall require its Consultants to obtain such additional insurance coverage, different limits, or revised deductibles for such periods of time as requested by Owner.

6.06 *Suspension and Termination*

A. *Suspension - Termination*

By Owner: Owner may suspend or terminate a Task Order at any time for any reason.

By Engineer: Engineer may suspend services under a Task Order (a) if Owner has failed to pay Engineer for invoiced services and expenses, as set forth in Paragraph 4.02.B, or (b) in response to the presence of Constituents of Concern at the Site, as set forth in Paragraph 6.10.A.4.

A suspension on a specific Task Order, whether by Owner or Engineer, shall not affect the duty of the two parties to proceed with their obligations under other Task Orders.

- B. *Termination for Cause—Task Order:* The obligation to provide further services under a specific Task Order may be terminated for cause:

By Engineer:

upon seven days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or

upon seven days written notice if the Engineer's services under a Task Order are delayed or suspended for more than 90 days for reasons beyond Engineer's control, or as the result of the presence at the Site of undisclosed Constituents of Concern, as set forth in Paragraph 6.10.A.5.

Engineer shall have no liability to Owner on account of such termination.

- C. *Termination for Cause—Agreement:* In the case of a default by Owner in its obligation to pay Engineer for its services under more than one specific Task Order, Engineer may request immediate payment of all amounts invoiced on other Task Orders, and may invoice Owner for continued services on such Task Orders on a two-week billing cycle, with payment due within one week of an invoice. If Owner fails to make such payments,

then upon seven days notice Engineer may terminate this Agreement, including Engineer's services under all Task Orders.

- D. *Termination for Convenience by Owner:* Owner may suspend or terminate a Task Order or this Agreement for Owner's convenience for any reason, effective upon Engineer's receipt of notice from Owner.
- E. *Effective Date of Termination:* The terminating party under Paragraphs 6.06.B, C, and D may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to demobilize personnel and equipment from the Site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Task Order materials in orderly files.
- F. *Payments Upon Termination:*

In the event of any termination under Paragraph 6.06, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with the specific Task Order and this Agreement, and for all expenses incurred through the effective date of termination, to the extent that the specific Task Order (or Task Orders) allows reimbursement for such expenses. Upon making such payment, Owner shall have the limited right to the use of Documents, at Owner's sole risk, subject to the provisions of Paragraph 6.03.

6.07 *Controlling Law*

- A. This Agreement is to be governed by the Laws and Regulations of the state in which the Specific Project is located.

6.08 *Successors, Assigns, and Beneficiaries*

- A. Except as otherwise provided by law, Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 6.08.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements and obligations of this Agreement.
- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, money that is due or may become due) in this Agreement without the written consent of the other party, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.
- C. Unless expressly provided otherwise in this Agreement:

Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any Constructor, other third-party individual or entity, or to any surety for or employee of any of them.

All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

The Owner agrees that the substance of the provisions of this Paragraph 6.08.C shall appear in any Construction Contract Documents prepared for any Specific Project under this Agreement.

6.09 *Dispute Resolution*

- A. Owner and Engineer agree to negotiate all disputes between them in good faith.
- B. If the parties fail to resolve a dispute through negotiation under Paragraph 6.09.A, then either or both may exercise their rights at law. Any dispute shall be determined in the appropriate state court in Rankin County, Mississippi.

6.10 *Environmental Condition of Site*

- A. With respect to each specific Task Order, Specific Project, and Site (unless indicated otherwise in a specific Task Order):

Owner represents to Engineer that as of the Effective Date of the Task Order, to the best of Owner's knowledge no Constituents of Concern, other than those disclosed in writing to Engineer, exist at or adjacent to the Site.

If Engineer encounters or learns of an undisclosed Constituent of Concern at the Site, then Engineer shall notify (a) Owner and (b) appropriate governmental officials if Engineer reasonably concludes that doing so is required by applicable Laws or Regulations.

It is acknowledged by both parties that Engineer's scope of services does not include any services related to unknown or undisclosed Constituents of Concern. If Engineer or any other party encounters, uncovers, or reveals an undisclosed Constituent of Concern, then Owner shall promptly determine whether to retain a qualified expert to evaluate such condition or take any necessary corrective action.

If investigative or remedial action, or other professional services, are necessary with respect to undisclosed Constituents of Concern, or if investigative or remedial action beyond that reasonably contemplated is needed to address a disclosed or known Constituent of Concern, then Engineer may, at its option and without liability for consequential or any other damages, immediately suspend performance of services on the portion of the Specific Project affected thereby until such portion of the Specific Project is no longer affected.

If the presence at the Site of undisclosed Constituents of Concern adversely affects the performance of Engineer's services under the specific Task Order, then the Engineer shall have the option of (a) accepting an equitable adjustment in its compensation or in the time of completion, or both; or (b) terminating the specific Task Order for cause on seven days notice.

Owner acknowledges that Engineer is performing professional services for Owner and that Engineer is not and shall not be required to become an "owner," "arranger," "operator," "generator," or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), as amended, which are or may be encountered at or near the Site in connection with Engineer's activities under a specific Task Order or this Agreement.

6.11 *Indemnification and Mutual Waiver*

- A. *Indemnification by Engineer:* To the fullest extent permitted by Laws and Regulations, Engineer shall indemnify and hold harmless Owner, and Owner's officers, directors, members, partners, agents, consultants, and employees from losses, damages, and judgments (including reasonable consultants' and attorneys' fees and expenses) arising from third-party claims or actions relating to this Agreement, any Task Order, or any Specific Project, provided that any such claim, action, loss, damages, or judgment is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself), including the loss of use resulting therefrom, but only to the extent caused by any negligent act or omission of Engineer or Engineer's officers, directors, members, partners, agents, employees, or Consultants.
- B.

6.12 *Records Retention*

- A. Engineer shall maintain on file in legible form, for a period of five years following completion or termination of its services under each Task Order, all Documents, records (including cost records), and design calculations related to Engineer's services or pertinent to Engineer's performance under the Task Order. Upon Owner's request, Engineer shall provide a copy of any such item to Owner at cost.

6.13 *Miscellaneous Provisions*

- A. *Notices:* Any notice required under this Agreement will be in writing, addressed to the appropriate party at its address on the signature page and given personally, by registered or certified mail postage prepaid, or by a commercial courier service. All notices shall be effective upon the date of receipt.
- B. *Survival:* All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.
- C. *Severability:* Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Engineer, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.
- D. *Waiver:* A party's non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.
- E. *Accrual of Claims:* To the fullest extent permitted by Laws and Regulations, all causes of action arising under a Specific Project shall be deemed to have accrued, and all statutory periods of limitation shall commence, as provided by Mississippi law.
- F. *Applicability to Task Orders:* The terms and conditions set forth in this Agreement apply to each Task Order as if set forth in the Task Order, unless specifically modified. In the event of conflicts between this Agreement and a Task Order, the conflicting provisions of the Task Order shall take precedence for that Task Order. The provisions of this Agreement shall be modified only by a written instrument. Such amendments shall be applicable to all Task Orders issued after the effective date of the amendment if not otherwise set forth in the amendment.

- G. *Non-Exclusive Agreement*: Nothing herein shall establish an exclusive relationship between Owner and Engineer. Owner may enter into similar agreements with other professionals for the same or different types of services contemplated hereunder, and Engineer may enter into similar or different agreements with other project owners for the same or different services contemplated hereunder.

ARTICLE 7 – DEFINITIONS

7.01 *Defined Terms*

- A. Wherever used in this Agreement (including the Exhibits hereto and any Task Order) terms (including the singular and plural forms) printed with initial capital letters have the meanings indicated in the text above, in the exhibits or Task Order, or in the following definitions:

Addenda—Written or graphic instruments issued prior to the opening of bids which clarify, correct, or change the bidding requirements or the proposed Construction Contract Documents.

Additional Services—Services to be performed for or furnished to Owner by Engineer in accordance with a Task Order, but which are not included in Basic Services for that Task Order.

Agreement—This written contract for professional services between Owner and Engineer, including all exhibits identified in Article 8.

Application for Payment—The form acceptable to Engineer which is to be used by a Contractor in requesting progress or final payments and which is to be accompanied by such supporting documentation as is required by the Construction Contract.

Basic Services—The services to be performed for or furnished to Owner by Engineer in accordance with a specific Task Order, as specified in the Task Order (but not including Additional Services performed or furnished pursuant to an amendment to the specific Task Order).

Change Order—A document which is signed by a Contractor and Owner and authorizes an addition, deletion, or revision in the Work or an adjustment in the Construction Contract Price or the Construction Contract Times, or other revision to the Construction Contract, issued on or after the effective date of the Construction Contract.

Change Proposal—A written request by a Contractor, duly submitted in compliance with the procedural requirements set forth in the Construction Contract, seeking an adjustment in Construction Contract Price or Construction Contract Times, or both; contesting an initial decision by Engineer concerning the requirements of the Construction Contract Documents or the acceptability of Work under the Construction Contract Documents; challenging a set-off against payments due; or seeking other relief with respect to the terms of the Construction Contract.

Constituent of Concern—Asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to (a) the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq. (“CERCLA”); (b) the Hazardous Materials Transportation Act, 49 U.S.C. §§5101 et seq.; (c) the Resource Conservation and Recovery Act, 42 U.S.C. §§6901 et seq. (“RCRA”); (d) the Toxic Substances Control Act, 15 U.S.C. §§2601 et seq.; (e) the Clean Water Act, 33 U.S.C. §§1251 et seq.; (f) the Clean Air Act, 42 U.S.C. §§7401 et seq.; or (g)

any other federal, state, or local statute, law, rule, regulation, ordinance, resolution, code, order, or decree regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

Construction Contract—The entire and integrated written contract between Owner and Contractor concerning the Work.

Construction Contract Documents—Those items designated as “Contract Documents” in the Construction Contract, and which together comprise the Construction Contract.

Construction Contract Price—The money that Owner has agreed to pay Contractor for completion of the Work in accordance with the Construction Contract Documents.

Construction Contract Times—The numbers of days or the dates by which a Contractor shall: (a) achieve milestones, if any, in the Construction Contract; (b) achieve Substantial Completion, and (c) complete the Work.

Construction Cost—The cost to Owner of the construction of those portions of an entire Specific Project designed or specified by or for Engineer under this Agreement and the specific Task Order, including construction labor, services, materials, equipment, insurance, and bonding costs, and allowances for contingencies. Construction Cost does not include costs of services of Engineer or other design professionals and consultants; cost of land or rights-of-way, or compensation for damage to property; Owner's costs for legal, accounting, insurance counseling, or auditing services; interest or financing charges incurred in connection with a Specific Project; or the cost of other services to be provided by others to Owner. Construction Cost is one of the items comprising Total Project Costs.

Constructor—Any person or entity (not including the Engineer, its employees, agents, representatives, and Consultants), performing or supporting construction activities relating to the Specific Project, including but not limited to Contractors, Subcontractors, Suppliers, Owner's work forces, utility companies, other contractors, construction managers, testing firms, shippers, and truckers, and their employees, agents, and representatives.

Consultants—Individuals or entities having a contract with Engineer to furnish services with respect to a Specific Project as Engineer's independent professional associates, consultants, subcontractors, or vendors.

Contractor—The entity or individual with which Owner enters into a Construction Contract.

Documents—Data, reports, Drawings, Specifications, Record Drawings, building information models, civil integrated management models, and other deliverables, whether in printed or electronic media format, provided or furnished in appropriate phases by Engineer to Owner pursuant to this Agreement.

Drawings—That part of the Construction Contract Documents that graphically shows the scope, extent, and character of the Work to be performed by a Contractor.

Effective Date of the Agreement—The date indicated in this Agreement on which it becomes effective, but if no such date is indicated, it means the date on which the Agreement is signed and delivered by the last of the two parties to sign and deliver.

Effective Date of the Task Order—The date indicated in the Task Order on which it becomes effective, but if no such date is indicated, it means the date on which the Task Order is signed and delivered by the last of the two parties to sign and deliver.

Engineer—The individual or entity named as such in this Agreement.

Field Order—A written order issued by Engineer which requires minor changes in the Work but does not change the Construction Contract Price or the Construction Contract Times.

Laws and Regulations; Laws or Regulations—Any and all applicable laws, statutes, rules, regulations, ordinances, codes, and orders of any and all governmental bodies, agencies, authorities, and courts having jurisdiction.

Owner—The individual or entity with which Engineer has entered into this Agreement and for which Engineer's services are to be performed. Unless indicated otherwise, this is the same individual or entity that will enter into any Construction Contracts concerning Specific Projects.

Record Drawings—Drawings depicting the completed Specific Project, or a specific portion of the completed Specific Project, prepared by Engineer as an Additional Service and based solely on Contractor's record copy of all Drawings, Specifications, Addenda, Change Orders, Work Change Directives, Field Orders, and written interpretations and clarifications, as delivered to Engineer and annotated by Contractor to show changes made during construction.

Resident Project Representative—The authorized representative, if any, of Engineer assigned to assist Engineer at the Site of a Specific Project during the Construction Phase. As used herein, the term Resident Project Representative or "RPR" includes any assistants or field staff of the RPR. The duties and responsibilities of the RPR will be as set forth in each Task Order.

Samples—Physical examples of materials, equipment, or workmanship that are representative of some portion of the Work and that establish the standards by which such portion of the Work will be judged.

Shop Drawings—All drawings, diagrams, illustrations, schedules, and other data or information that are specifically prepared or assembled by or for a Contractor and submitted by a Contractor to Engineer to illustrate some portion of the Work. Shop Drawings, whether approved or not, are not Drawings and are not Construction Contract Documents.

Site—Lands or areas indicated in the Construction Contract Documents for a Specific Project as being furnished by Owner upon which the Work is to be performed, including rights-of-way and easements, and such other lands furnished by Owner which are designated for use of a Contractor.

Specifications—The part of the Construction Contract Documents that consists of written requirements for materials, equipment, systems, standards, and workmanship as applied to the Work, and certain administrative requirements and procedural matters applicable to the Work.

Specific Project—The total specific undertaking to be accomplished for Owner by engineers, contractors, and others, including planning, study, design, construction, testing, commissioning, and start-up, and of which the services to be performed or furnished by Engineer under a specific Task Order are a part.

Subcontractor—An individual or entity having a direct contract with a Contractor or with any other Subcontractor for the performance of a part of the Work.

Substantial Completion—The time at which the Work (or a specified part thereof) has progressed to the point where, in the opinion of Engineer, the Work (or a specified part thereof) is sufficiently complete, in accordance with the Construction Contract Documents, so that the Work (or a specified part thereof) can be utilized for the purposes for which it is intended. The terms “substantially complete” and “substantially completed” as applied to all or part of the Work refer to Substantial Completion thereof.

Supplier—A manufacturer, fabricator, supplier, distributor, materialman, or vendor having a direct contract with a Contractor or with any Subcontractor to furnish materials or equipment to be incorporated in the Work by Contractor or a Subcontractor.

Task Order—A document executed by Owner and Engineer, including amendments if any, stating the scope of services, Engineer's compensation, times for performance of services and other relevant information for a Specific Project.

Total Project Costs—The total cost of planning, studying, designing, constructing, testing, commissioning, and start-up of the Specific Project, including Construction Cost and all other Specific Project labor, services, materials, equipment, insurance, and bonding costs, allowances for contingencies, the total costs of services of Engineer or other design professionals and consultants, cost of land, rights-of-way, or compensation for damages to properties, or Owner's costs for legal, accounting, insurance counseling, and auditing services, interest and financing charges incurred in connection with the Specific Project, and the cost of other services to be provided by others to Owner.

Work—The entire construction or the various separately identifiable parts thereof required to be provided under the Construction Contract Documents for a Specific Project. Work includes and is the result of performing or providing all labor, services, and documentation necessary to produce such construction; furnishing, installing, and incorporating all materials and equipment into such construction; and may include related services such as testing, start-up, and commissioning; all as required by such Construction Contract Documents.

Work Change Directive—A written directive to a Contractor issued on or after the effective date of the Construction Contract, signed by Owner and recommended by Engineer, ordering an addition, deletion, or revision in the Work.

- B. *Day*: The word “day” means a calendar day of 24 hours measured from midnight to the next midnight.

ARTICLE 8 – EXHIBITS AND SPECIAL PROVISIONS

8.01 *Suggested Form of Task Order*

- A. The Suggested Form of Task Order is attached as Attachment 1, and shall be used as the basis for preparing a specific Task Order for each Specific Project under this Agreement.

8.02 *Exhibits Included*:

- A. Exhibit A **[Not used.]**

- B. Exhibit B **[Not used.]**
- C. Exhibit C, Payments to Engineer for Services and Reimbursable Expenses. The terms of Exhibit C that will be applicable to and govern compensation under a specific Task Order will be determined by the selection of compensation methods made in Paragraph 6, "Payments to Engineer," of the specific Task Order.
- D. Exhibit D **[Not used.]**
- E. Exhibit E **[Not used.]**
- F. Exhibit F **[Not used.]**
- G. Exhibit G, Insurance. This Exhibit is applicable to all Task Orders. **[Note: Include any special insurance requirements for a specific Task Order in Paragraph 8, "Other Modifications to the Agreement and Exhibits," of the Task Order form.]**
- H. Exhibit H **[Not used.]**
- I. Exhibit I **[Not used.]**
- J. Exhibit J, Special Provisions. This Exhibit is applicable to all Task Orders.
- K. Exhibit K, Amendment to Task Order. Owner and Engineer may use this form during a Specific Project to modify the specific Task Order.

8.03 *Total Agreement*

- A. This Agreement (together with the Exhibits included above) constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a written instrument duly executed by both parties.
- B. An executed Task Order under this Agreement (including any incorporated exhibits or attachments) constitutes the entire agreement between Owner and Engineer with respect to the Specific Project, and supersedes all prior written or oral understandings. Such a Task Order may only be amended, supplemented, modified, or canceled by a written instrument duly executed by both parties. Amendments to such a Task Order should be based whenever possible on the format of Exhibit K to this Agreement.

8.04 *Designated Representatives*

- A. With the execution of this Agreement, Engineer and Owner shall designate specific individuals to act as Engineer's and Owner's representatives with respect to the services to be performed or furnished by Engineer and responsibilities of Owner under this Agreement. Such individuals shall have authority to transmit instructions, receive information, and render decisions relative to this Agreement on behalf of the respective party that the individual represents. Each Task Order shall likewise designate representatives of the two parties with respect to that Task Order.

8.05 *Engineer's Certifications*

- A. Engineer certifies that it has not engaged in corrupt, fraudulent, or coercive practices in competing for or in executing the Agreement. For the purposes of this Paragraph 8.05:

"corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the selection process or in the Agreement execution;

"fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the selection process or the execution of the Agreement to the detriment of Owner, or (b) to deprive Owner of the benefits of free and open competition;

"coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or affect the execution of the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on Page 1.

OWNER:

By:

Print Name:

Title:

Date Signed:

Date Signed: _____

Address for Owner's receipt of notices:

DESIGNATED REPRESENTATIVE
(Paragraph 8.04):

Title: _____

Phone Number: _____

E-Mail Address: _____

ENGINEER:

By:

Print Name:

Title:

Date Signed:

Engineer License or Firm's Certificate No. (if required):

11537

State of : MS

Date Signed: _____

Address for Engineer's receipt of notices:

River Science, LLC

P.O. Box 32

Kosciusko, MS 39090

DESIGNATED REPRESENTATIVE
(Paragraph 8.04):

Jill S. Butler, P.E., CFM

Title: Principal

Phone Number: 601-613-5262

E-Mail Address: jbutler@riverscience-llc.com

**SUGGESTED FORM OF
TASK ORDER**

This is Task Order No. _____, consisting of _____ pages.
--

Task Order

[NOTE TO USER: Modify as to scope, compensation, schedule, and other key items.]

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated [] ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

- a. Effective Date of Task Order:
- b. Owner:
- c. Engineer:
- d. Specific Project (title):
- e. Specific Project (description):

2. Services of Engineer

- A. The specific services to be provided or furnished by Engineer under this Task Order are:

[Select one of the following three options and delete the other two.]

- ☐ set forth in Part 1—Basic Services of Exhibit A, “Engineer’s Services for Task Order,” modified for this specific Task Order, and attached to and incorporated as part of this Task Order.

[or]

- ☐ as follows: [] ***[Note: Insert scope of services here, or incorporate by reference a scope of services set out in a separate document such as a letter or proposal.]***

[or]

- ☐ the services (and related terms and conditions) set forth in the following sections of Exhibit A, as attached to the Agreement referred to above, such sections being hereby incorporated by reference: ***[Note: If this option is selected, include only those sections below that are part of Basic Services for the specific Task Order, and delete those sections below that do not apply.]***

- Study and Report Services (Exhibit A, Paragraph A1.01)

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- Preliminary Design Phase (Exhibit A, Paragraph A1.02)
- Final Design Phase (Exhibit A, Paragraph A1.03)
- Bidding or Negotiating Services (Exhibit A, Paragraph A1.04)
- Construction Phase Services (Exhibit A, Paragraph A1.05)
 - including Resident Project Representative (RPR) services (A1.05.A.2)
 - **[or]** [not including Resident Project Representative (RPR) services (A1.05.A.2)]
- Post-Construction Phase Services (Exhibit A, Paragraph A1.06)
- Commissioning Services (Exhibit A, Paragraph A1.07)

B. Resident Project Representative (RPR) Services

If the scope of services established in Paragraph 2.A above includes RPR services, then Exhibit D of the Agreement is expressly incorporated in this Task Order by reference.

[1. If RPR services are not in the scope of this Task Order, do not include any references to RPR services in Exhibit A (Paragraph A1.05.A.2) for this Task Order (or state “Does not apply” or similar), or in any other scope of services text or document.

2. If appropriate, modify Exhibit D for this specific Task Order, and attach it, rather than incorporating the Exhibit D that is included with the Agreement.]

C. Designing to a Construction Cost Limit

[If the design under this Task Order will be governed by a Construction Cost limit, then include the following clause, with blanks filled in, and thereby incorporate Exhibit F; if not, then delete the clause or indicate “Does not apply” or similar]]

Under this Task Order Engineer will design to a Construction Cost Limit, subject to the terms of Paragraph 5.02 of the Agreement and of Exhibit F to the Agreement. Exhibit F is expressly incorporated by reference. The Construction Cost Limit is \$_____. The bidding or negotiating contingency to be added to the Construction Cost Limit is _____ percent.

D. Other Services

Engineer shall also provide the following services: ***[Summarize or provide a brief description of other services (if any) that are to be provided by Engineer as Basic Services, but have not been addressed in Paragraphs 2.A through 2.C. If applicable, categorize such other services by phases, such as other Study and Report Phase Services, other Preliminary Design Phase Services, and so on. If all Basic Services have been covered in Paragraphs 2.A through 2.C, then indicate “None” here in 2.D, or delete 2.D in its entirety.]***

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- E. All of the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order.

3. Additional Services

- F. Additional Services that may be authorized or necessary under this Task Order are:

[Select one of the following three options and delete the other two.]

- ☐ set forth as Additional Services in Part 2—Additional Services, of Exhibit A, "Engineer's Services for Task Order," modified for this specific Task Order, and attached to and incorporated as part of this Task Order.

[or]

- ☐ as follows: [] ***[Note: Insert list of Additional Services here, or incorporate by reference a list of Additional Services set out in a separate document. Indicate whether advance authorization is needed, and include other governing terms and conditions.]***

[or]

- ☐ those services (and related terms and conditions) set forth in Paragraph A2.01 of Exhibit A, as attached to the Agreement referred to above, such paragraph being hereby incorporated by reference.

4. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B, subject to the following: ***[State any additions or modifications to Exhibit B for this Specific Project here.]***

5. Task Order Schedule

In addition to any schedule provisions provided in Exhibit A or elsewhere, the parties shall meet the following schedule: ***[Revise and amend for each specific Task Order.]***

<u>Party</u>	<u>Action</u>	<u>Schedule</u>
Engineer	Furnish [] review copies of the Report and other Study and Report Phase deliverables to Owner.	Within [] days of the Effective Date of the Task Order.
Owner	Submit comments regarding Report and other Study and Report Phase deliverables to Engineer.	Within [] days of the receipt of Report and other Study and Report Phase deliverables from Engineer.
Engineer	Furnish [] copies of the revised Report and other Study and Report Phase deliverables to Owner.	Within [] days of the receipt of Owner's comments regarding the Report and other Study and Report Phase deliverables.

Engineer	Furnish [] review copies of the Preliminary Design Phase documents, opinion of probable Construction Cost, and other Preliminary Design Phase deliverables to Owner.	Within [] days of Owner's authorization to proceed with Preliminary Design Phase services.
Owner	Submit comments regarding Preliminary Design Phase documents, opinion of probable Construction Cost, and other Preliminary Design Phase deliverables to Engineer.	Within [] days of the receipt of Preliminary Design Phase documents, opinion of probable Construction Cost, and other Preliminary Design Phase deliverables from Engineer.
Engineer	Furnish [] copies of the revised Preliminary Design Phase documents, opinion of probable Construction Cost, and other Preliminary Design Phase deliverables to Owner.	Within [] days of the receipt of Owner's comments regarding the Preliminary Design Phase documents, opinion of probable Construction Cost, and other Preliminary Design Phase deliverables.
Engineer	Furnish [] copies of the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables, to Owner.	Within [] days of Owner's authorization to proceed with Final Design Phase services.
Owner	Submit comments and instructions regarding the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables, to Engineer.	Within [] days of the receipt of the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables from Engineer.
Engineer	Furnish [] copies of the revised final Drawings and Specifications, assembled Construction Contract Documents, bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables, to Owner.	Within [] days of the receipt of Owner's comments and instructions regarding the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables

6. Payments to Engineer

A. Owner shall pay Engineer for services rendered under this Task Order as follows:

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[Notes: 1. Delete line items that do not apply to this Task Order. 2. For each line item indicate either "Lump Sum," "Direct Labor," or "Hourly Rates" as the Basis of Compensation. 3. Cross-references are to Exhibit A. Revise if necessary, or delete cross-references if Exhibit A is not used to establish the scope of services under this Task Order.]

Description of Service	Amount	Basis of Compensation
1. Basic Services (Part 1 of Exhibit A)	\$[]	[]
a. Study and Report Phase (A1.01)	\$[]	[]
b. Preliminary and Final Design Phase (A1.02, A1.03)	\$[]	[]
c. Bidding or Negotiating Phase (A1.04)	\$[]	[]
d. Construction Phase (A1.05)*	\$[]	[]
e. Resident Project Representative Services* (A1.05.A.2).	\$[]	[]
f. Post-Construction Phase (A1.06)	\$[]	[]
g. Commissioning Phase (A1.07)	\$[]	[]
h. Other Services (see A1.08, and 2.D above)	\$[]	[]
TOTAL COMPENSATION (lines 1.a-h)	\$[]	
2. Additional Services (Part 2 of Exhibit A)	(N/A)	[]

[Many of the line items under Line 1, Basic Services, will frequently be governed by a single Basis of Compensation; however, it is not unusual to have some variation among the services so the table allows the user to establish different bases of compensation for the various Basic Compensation phases (1.a-1.h).]

*Based on a [] -month continuous construction period.

Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only. Lump sum amounts and estimated totals included in the breakdown by phases incorporate Engineer's labor, overhead, profit, reimbursable expenses (if any), and Consultants' charges, if any. For lump sum items, Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually rendered, but shall not exceed the total lump sum compensation amount unless approved in writing by the Owner.

B. The terms of payment are set forth in Article 4 of the Agreement and in the applicable governing provisions of Exhibit C.

7. Consultants retained as of the Effective Date of the Task Order:

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8. Other Modifications to Agreement and Exhibits:

[Supplement or modify Agreement and Exhibits, if appropriate.]

9. Attachments:

10. Other Documents Incorporated by Reference:

11. Terms and Conditions

Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is [].

OWNER:

By: _____

Print Name: _____

Title: _____

ENGINEER:

By: _____

Print Name: _____

Title: _____

Engineer License or Firm's
Certificate No. (if required): _____
State of: _____

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: _____

Title: _____

Address: _____

E-Mail
Address: _____

Phone: _____

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: _____

Title: _____

Address: _____

E-Mail
Address: _____

Phone: _____

Task Order Form

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Page 7

This is **EXHIBIT C**, consisting of 4 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated [].

Payments to Engineer for Services and Reimbursable Expenses

Article 2 of the Agreement is amended and supplemented to include the following agreement of the parties:

ARTICLE 2 – OWNER'S RESPONSIBILITIES

C2.01 *Basis of Compensation*

- A. The bases of compensation (compensation methods) for Basic Services (including if applicable the bases of compensation for individual phases of Basic Services) and for Additional Services shall be identified in each specific Task Order (see Suggested Form of Task Order, Paragraph 6). Owner shall pay Engineer for services in accordance with the applicable basis of compensation.
- B. The three following bases of compensation are used for services under the Task Orders, as identified in each specific Task Order:
 - 1. Lump Sum (plus any expenses expressly eligible for reimbursement)
 - 2. Standard Hourly Rates (plus any expenses expressly eligible for reimbursement)
 - 3. Direct Labor Costs Times a Factor (plus any expenses expressly eligible for reimbursement)

C2.02 *Explanation of Compensation Methods*

C. *Lump Sum*

- 1. Owner shall pay Engineer a Lump Sum amount for the specified category of services.
- 2. The Lump Sum will include compensation for Engineer's services and services of Consultants, if any. The Lump Sum constitutes full and complete compensation for Engineer's services in the specified category, including labor costs, overhead, profit, expenses (other than those expenses expressly eligible for reimbursement, if any), and Consultant charges.
- 3. In addition to the Lump Sum, Engineer is also entitled to reimbursement from Owner for the following expenses reasonably and necessarily incurred by Engineer in connection with the performing or furnishing of the services in the specified category: [none]
- 4. The portion of the Lump Sum amount billed for Engineer's services will be based upon Engineer's estimate of the proportion of the total services actually completed during the billing period to the Lump Sum.

D. Standard Hourly Rates

1. For the specified category of services, the Owner shall pay Engineer an amount equal to the cumulative hours charged to the Specific Project by each class of Engineer's employees times Standard Hourly Rates for each applicable billing class. Under this method, Engineer shall also be entitled to reimbursement from Owner for the expenses identified in Paragraph C2.03 below, and Appendix 1.
2. Standard Hourly Rates include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
3. Engineer's Reimbursable Expenses Schedule and Standard Hourly Rates are attached to this Exhibit as Appendices 1 and 2.
4. The total estimated compensation for the specified category of services shall be stated in the Task Order. This total estimated compensation will incorporate all labor at Standard Hourly Rates, and reimbursable expenses (including Consultants' charges, if any).
5. The amounts billed will be based on the cumulative hours charged to the specified category of services on the Specific Project during the billing period by each class of Engineer's employees times Standard Hourly Rates for each applicable billing class, plus reimbursable expenses (including Consultant's charges, if any).
6. The Standard Hourly Rates and Reimbursable Expenses Schedule shall be adjusted annually (as of January 1st) to reflect equitable changes in the compensation payable to Engineer.

E. Direct Labor Costs Times a Factor

1. For the specified category of services, the Owner shall pay Engineer an amount equal to Engineer's Direct Labor Costs times a factor of [n/a] for the services of Engineer's employees engaged on the Specific Project. Direct Labor Costs means salaries and wages paid to employees but does not include payroll-related costs or benefits. Under this method, Engineer shall also be entitled to reimbursement from Owner for the expenses identified in Paragraph C2.03 below, and Appendix 1.
2. Engineer's Reimbursable Expenses Schedule is attached to this Exhibit as Appendix 1.
3. The total estimated compensation for the specified category of services shall be stated in the Task Order. This total estimated compensation incorporates all labor, overhead, profit, and reimbursable expenses (including Consultant's charges, if any).
4. The amounts billed will be based on the applicable Direct Labor Costs for the cumulative hours charged to the specified category of services on the Specific Project during the billing period times the above-designated Factor, plus reimbursable expenses (including Consultant's charges, if any).
5. The Direct Labor Costs and the factor applied to Direct Labor Costs will be adjusted annually (as of [n/a]) to reflect equitable changes in the compensation payable to Engineer.

C2.03 *Reimbursable Expenses*

- F. Under the Lump Sum method basis of compensation to Engineer, unless expressly indicated otherwise the Lump Sum amount **includes** the following categories of expenses: transportation (including mileage), lodging, and subsistence incidental thereto; providing and maintaining field office facilities including furnishings and utilities; toll telephone calls, mobile phone services, and courier charges; reproduction of reports, Drawings, Specifications, bidding-related or other procurement documents, Construction Contract Documents, and similar Specific Project-related items; and Consultant charges. These expenses are not reimbursable under the Lump Sum method, unless expressly indicated otherwise in C2.02.A.3 above.
- G. Expenses eligible for reimbursement under the Direct Labor Costs Times a Factor and Standard Hourly Rate methods of compensation include the following expenses reasonably and necessarily incurred by Engineer in connection with the performing or furnishing of Basic and Additional Services for the Task Order: transportation (including mileage), lodging, and subsistence incidental thereto; providing and maintaining field office facilities including furnishings and utilities; toll telephone calls, mobile phone services, and courier services; reproduction of reports, Drawings, Specifications, bidding-related or other procurement documents, Construction Contract Documents, and similar Specific Project-related items; Consultant charges; and any other expenses identified in Appendix 1.
- H. Reimbursable expenses reasonably and necessarily incurred in connection with services provided under the Direct Labor Costs Times a Factor and Standard Hourly Rate methods shall be paid at the rates set forth in Appendix 1, Reimbursable Expenses Schedule, subject to the factors set forth below.
- I. The amounts payable to Engineer for reimbursable expenses will be the Project-specific internal expenses actually incurred or allocated by Engineer, plus all invoiced external reimbursable expenses allocable to the Specific Project, the latter multiplied by a factor of [1].
- J. Whenever Engineer is entitled to compensation for the charges of its Consultants, those charges shall be the amount billed by such Consultants to Engineer times a factor of [1].
- K. The external reimbursable expenses and Consultants' factors include Engineer's overhead and profit associated with Engineer's responsibility for the administration of such services and costs.

C2.04 *Serving as a Witness*

- L. For services performed by Engineer's employees as witnesses giving testimony in any litigation, arbitration or other legal or administrative proceeding under Paragraph A2.01.A.20, at a rate of [1.5] times the witness's standard hourly rate. Compensation for Consultants for such services will be by reimbursement of Consultants' reasonable charges to Engineer for such services.

C2.05 *Other Provisions Concerning Payment*

- M. *Extended Contract Times:* Should the Contract Times to complete the Work be extended beyond the period stated in the Task Order, payment for Engineer's services shall be continued based on the Standard Hourly Rates Method of Payment.
- N. *Estimated Compensation Amounts*

1. Engineer's estimate of the amounts that will become payable for services are only estimates for planning purposes, are not binding on the parties, and are not the minimum or maximum amounts payable to Engineer under the Agreement.
2. When estimated compensation amounts have been stated in a Task Order and it subsequently becomes apparent to Engineer that a compensation amount thus estimated will be exceeded, Engineer shall give Owner written notice thereof. Promptly thereafter Owner and Engineer shall review the matter of services remaining to be performed and compensation for such services. Owner shall either agree to such compensation exceeding said estimated amount or Owner and Engineer shall agree to a reduction in the remaining services to be rendered by Engineer so that total compensation for such services will not exceed said estimated amount when such services are completed. If Engineer exceeds the estimated amount before Owner and Engineer have agreed to an increase in the compensation due Engineer or a reduction in the remaining services, the Engineer shall give written notice thereof to Owner and shall be paid for all services rendered thereafter.

This is **Appendix 1 to EXHIBIT C**, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition**, dated [].

Reimbursable Expenses Schedule

Expenses eligible for reimbursement are subject to review and adjustment per Exhibit C. Rates and charges for reimbursable expenses as of the date of the Agreement are:

8"x11" Copies/Impressions	<u>\$0.15/page</u>
Mileage (auto)	<u>\$0.575/mile</u>
Meals and Lodging	at cost

This is **Appendix 2 to EXHIBIT C**, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated [REDACTED].

Standard Hourly Rates Schedule

The following standard hourly rates are subject to review and adjustment per Exhibit C. Hourly rates for services as of the Effective Date of the Task Order are:

Principal Engineer	<u>\$95.00</u> /hour
--------------------	----------------------

Exhibit F – Construction Cost Limit

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This is **EXHIBIT G**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated [].

Insurance

Paragraph 6.05 of the Agreement is amended and supplemented to include the following agreement of the parties.

G6.05 Insurance

A. The limits of liability for the insurance required by Paragraphs 6.05.A and 6.05.B of the Agreement are as follows, unless and except as specifically modified by a specific Task Order:

1. By Engineer:

a. Workers' Compensation: Statutory

b. Employer's Liability – n/a (no employees)

1)	Bodily injury, each accident:	\$ _____ 0 _____
2)	Bodily injury by disease, each employee:	\$ _____ 0 _____
3)	Bodily injury/disease, aggregate:	\$ _____ 0 _____

c. General Liability –

1)	Each Occurrence (Bodily Injury and Property Damage):	\$1,000,000
2)	General Aggregate:	\$ 2,000,000

d. Excess or Umbrella Liability – n/a

1)	Each Occurrence:	\$ _____ 0 _____
2)	General Aggregate:	\$ _____ 0 _____

e. Automobile Liability – Combined Single Limit
(Bodily Injury and Property Damage): \$ 1,000,000

f. Professional Liability –

1)	Per Claim :	\$ 1,000,000
2)	Aggregate:	\$ 1,000,000

g. Other (specify): n/a \$ _____ 0 _____

B. Additional Insureds:

1. The Owner shall be listed on Engineer's general liability policy.

Exhibit G - Insurance

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This is **EXHIBIT J**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated [].

Special Provisions

Paragraph(s) ____ of the Agreement is/are amended to include the following agreement(s) of the parties:

Exhibit J–Special Provisions

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This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services – Task Order Edition** dated [].

Amendment To Task Order No. _____

1. Background Data:

- a. Effective Date of Task Order:
- b. Owner:
- c. Engineer:
- d. Specific Project:

2. Description of Modifications

[Include the following paragraphs that are applicable and delete those not applicable to this amendment. Refer to paragraph numbers used in the Agreement or a previous amendment for clarity with respect to the modifications to be made. Use paragraph numbers in this document for ease of reference herein and in future correspondence or amendments.]

- a. Engineer shall perform the following Additional Services: []
- b. The Scope of Services currently authorized to be performed by Engineer in accordance with the Task Order and previous amendments, if any, is modified as follows: []
- c. The responsibilities of Owner with respect to the Task Order are modified as follows: []
- d. For the Additional Services or the modifications to services set forth above, Owner shall pay Engineer the following additional or modified compensation: []
- e. The schedule for rendering services under this Task Order is modified as follows: []
- f. Other portions of the Task Order (including previous amendments, if any) are modified as follows: []

Exhibit J–Special Provisions

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[List other Attachments, if any]

3. Task Order Summary (Reference only)

- | | | |
|----|----------------------------------|-------|
| a. | Original Task Order amount: | \$[] |
| b. | Net change for prior amendments: | \$[] |
| c. | This amendment amount: | \$[] |
| d. | Adjusted Task Order amount: | \$[] |

The foregoing Task Order Summary is for reference only and does not alter the terms of the Task Order, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Task Order as set forth in this Amendment. All provisions of the Agreement and Task Order not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER:

ENGINEER:

By: _____

By: _____

Title: _____

Title: _____

Date
Signed: _____

Date
Signed: _____

Exhibit J—Special Provisions

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**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT. : Finance
AGENDA DATE 04/15/2025
PAGE: 1 of several

SUBJECT: Claims Docket

AMOUNT & SOURCE OF FUNDING: FY 2024- 2025 Budget

FISCAL NOTE: Total Claims for the **FY 25** Claims Docket Ending April 10,2025 is \$3,066,159.41
Of which the claims amount for Starkville Utilities is \$625,604.39

REQUESTING
DEPARTMENT: Finance and Administration

DIRECTOR'S
AUTHORIZATION: Lesa Hardin

FOR MORE INFORMATION CONTACT: Lesa Hardin, City Clerk/ CFO or
Cindy Perkins, Deputy Clerk - Accounts Payable

SUGGESTED MOTION: Approval of Claims Docket for claims from all departments including Starkville Utilities as of April 10, 2025 for fiscal years ending 09/30/25 acknowledging that the City Clerk has attested and certified on the cover of the Claims Docket that all claims on the docket are true, accurate, lawful and proper to the best of her knowledge, for payment pursuant to her duties under Miss. Code Sections 21-39-5, 21-39-7, 21-39-9, 21-39-17 and 21-15-21.



City of Starkville, MS

CLAIMS DOCKET

By Fund

Post Dates 4/2/2025 - 4/10/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 001 - GENERAL FUND					
Department: 000 - UNDESIGNATED					
Outstanding					
WITMER PUBLIC SAFETY GROUP	654879	03/27/2025	FIRE CAM ONYX HELMET CAMERA	001-000-160-697	1,699.75
CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	001-000-054-205	172.61
CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	001-000-054-205	346.10
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-000-054-205	1,021.84
PETTY CASH VOUCHERS	INV0038187	04/07/2025	SOFTBALLS FOR PD VS FD GAME	001-000-358-619	69.54
KRONOS	12383496	04/08/2025	PAYROLL MANAGER	001-000-053-206	418.38
KRONOS	12383496	04/08/2025	PAYROLL MANAGER	001-000-054-205	836.75
Outstanding Total:					4,564.97
Paid					
CYNTHIA HUNT BAIL BONDING	1380665	04/04/2025	REMISSION OF BOND P NORWOOD 1380665	001-000-330-182	2,528.00
Paid Total:					2,528.00
Department 000 - UNDESIGNATED Total:					7,092.97
Department: 005 - DUE FROM SFM					
Outstanding					
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-005-054-208	12.71
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-005-054-208	50.51
ATMOS ENERGY	INV0038234	03/26/2025	MONTHLY USAGE	001-005-054-208	240.33
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-005-054-208	1,282.58
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-005-054-208	305.00
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-005-054-208	41.11
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-005-054-208	6.00
Outstanding Total:					1,938.24
Department 005 - DUE FROM SFM Total:					1,938.24
Department: 100 - BOARD OF ALDERMEN					
Outstanding					
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-100-604-330	12.71
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-100-604-330	176.75
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-100-604-330	77.34
SANDRA SISTRUNK	972525811	04/04/2025	REIMBURSE MEALS,TRAVEL,& HOTEL	001-100-610-350	708.73
Outstanding Total:					975.53
Department 100 - BOARD OF ALDERMEN Total:					975.53
Department: 110 - MUNICIPAL COURT					
Outstanding					
STAPLES	6027808479	03/28/2025	POST IT,COPY PAPER,BINDER CLIPS,CORRECTION TAPE	001-110-501-200	296.18
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-110-604-330	77.34
Outstanding Total:					373.52
Paid					
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-166	1,750.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-376	206.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-377	3,345.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-378	1,539.50

CLAIMS DOCKET

Post Dates: 4/2/2025 - 4/10/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-382	27,803.05
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-385	4,426.50
MS DEPT OF PUBLIC SAFETY	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-386	3,687.25
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-387	9,171.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-389	110.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-393	1,226.25
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-395	133.75
MS DEPT OF PUBLIC SAFETY	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-396	2,250.00
MS DEPT OF PUBLIC SAFETY	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-397	334.00
STATE TREASURER	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-398	10,528.00
VICTIMS OF HUMAN TRAFFICKING & COMMERCIAL SEXUAL EXPLOITATION FUND	MARCH2025	04/04/2025	MARCH 2025 MUNICIPAL COURT SETTLEMENT	001-110-330-399	2,100.00

Paid Total: 68,610.30

Department 110 - MUNICIPAL COURT Total: 68,983.82

Department: 120 - MAYORS OFFICE

Outstanding

SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-120-604-330	142.21
NARRATIVE 12, LLC	0425	03/31/2025	MONTHLY RETAINER	001-120-600-302	4,500.00
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-120-604-330	77.33
CAPITOL RESOURCES LLC	19136	04/01/2025	CONSULTING SERVICES 3/25	001-120-600-301	3,125.00
ACCESS CONTROL GROUP INC	11183	04/08/2025	PARK MOBILE MANAGEMENT FEES	001-120-565-272	500.00

Outstanding Total: 8,344.54

Department 120 - MAYORS OFFICE Total: 8,344.54

Department: 123 - IT

Outstanding

REGIONS VISA	INV0038215	08/22/2024	HSW GATE	001-123-600-300	19.95
REGIONS VISA	INV0038216	08/26/2024	ADOBE	001-123-600-300	450.73
REGIONS VISA	INV0038218	09/20/2024	SW GATE	001-123-600-300	19.95
REGIONS VISA	INV0038217	09/23/2024	ADOBE	001-123-600-300	450.73
REGIONS VISA	INV0038220	10/09/2024	ADOBE	001-123-600-300	18.38
REGIONS VISA	INV0038221	10/21/2024	HSW GATE	001-123-600-300	19.95
REGIONS VISA	INV0038219	10/23/2024	AMAZON WEB SVCS	001-123-600-300	92.03
REGIONS VISA	INV0038222	10/23/2024	ADOBE	001-123-600-300	488.72
CSPIRE BUSINESS SOLUTIONS	C026724941	02/17/2025	CISCO SWITCHES & ACCESSORIES	001-123-720-260	57,116.82
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-123-604-330	12.71
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-123-604-330	142.21
AMAZON CAPITAL SRVCS, INC.	19W4-MY3W-3LHF	03/04/2025	LABEL MAKER REFILLS	001-123-501-200	18.94
AMAZON CAPITAL SRVCS, INC.	1FJQ-LWRF-76GY	03/04/2025	CABLING SUPPLIES	001-123-501-200	1,701.86
MAXXSOUTH BROADBAND	INV0038231	03/10/2025	100 LYNN LN INTERSECTION CAMERAS MASTER	001-123-625-380	3,036.43
MAXXSOUTH BROADBAND	INV0038228	03/21/2025	HWY 12 & IND PARK RD CAMERA	001-123-625-380	55.00
MAXXSOUTH BROADBAND	INV0038229	03/21/2025	HWY 12 & KROGER CAMERA	001-123-625-380	55.00
MAXXSOUTH BROADBAND	INV0038193	03/23/2025	INTERNET 114 MILL ST	001-123-625-380	40.00
MAXXSOUTH BROADBAND	INV0038194	03/23/2025	INTERNET 100 S MONTGOMERY ST/JACKET INTERSECTION	001-123-625-380	40.00

CLAIMS DOCKET

Post Dates: 4/2/2025 - 4/10/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
MAXXSOUTH BROADBAND	INV0038195	03/23/2025	100 SPRUILL PL & SPRING ST	001-123-625-380	40.00
MAXXSOUTH BROADBAND	INV0038196	03/23/2025	100 W LAMPKIN ST CAMERA	001-123-625-380	40.00
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-123-604-330	87.66
AMAZON CAPITAL SRVCS, INC.	1XLC-V7JF-9NQ4	03/27/2025	POWER STRIP SURGE	001-123-691-550	27.02
			PROTECTORS & SHIPPING		
AT&T MOBILITY	287308964770X04052025	03/27/2025	MONTHLY USAGE	001-123-604-330	255.93
DELL FINANCIAL SERVICES	4084669	03/28/2025	RENTAL LEASE	001-123-918-805	497.85
MAXXSOUTH BROADBAND	INV0038192	03/28/2025	MONTHLY USAGE	001-123-625-380	805.63
MAXXSOUTH BROADBAND	INV0038230	03/28/2025	HWY 12 & LOUISVILLE CAMERA	001-123-625-380	55.00
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-123-604-330	77.34
REGIONS VISA	INV0038223	04/02/2025	AMAZON WEB SVCS	001-123-600-300	159.10
AMAZON CAPITAL SRVCS, INC.	1MPK-NYR6-7LNJ	04/07/2025	RETURN 2 PACK TAPE	001-123-501-200	-6.99
REGIONS VISA	INV0038224	04/07/2025	SMT2GO	001-123-600-300	15.00
Outstanding Total:					65,832.95
Department 123 - IT Total:					65,832.95

Department: 130 - ELECTIONS

Outstanding

CLARA DANCER	INV0038176	03/24/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
DEBORA THOMAS	INV0038117	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
ROBERT W ELMORE JR.	INV0038118	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
DAVE HOLLEY	INV0038119	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
CINDY MILLS	INV0038120	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
GINA THRASHER	INV0038121	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
TIMOTHY N CHAMBLEE	INV0038122	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
LAROY RUSHING	INV0038123	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
DAVID BOLES	INV0038124	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
MARIANNE FIELD	INV0038125	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
CARLA JONES	INV0038126	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
MARNITA HENDERSON	INV0038127	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
AMY BARNES	INV0038129	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
JENNIFER COLLINS	INV0038130	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
CLEO L FIELDS	INV0038131	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
EMMA NOBLE	INV0038132	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
PATTY LINCOLN	INV0038133	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
SHELIA WHITE	INV0038134	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
BEVERLY KELLEY	INV0038135	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
ELIZABETH HAVELIN	INV0038136	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
ANGELA WALTON	INV0038138	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
PAT HINES	INV0038139	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
DARLENE SPIVEY FISHER	INV0038140	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
BRIAN HAWKINS	INV0038141	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
PATTI K. DRAPALA	INV0038142	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
DEVON BRENNER	INV0038143	03/27/2025	MARCH 24 2025 TRAINING	001-130-602-301	25.00
PETTY CASH VOUCHERS	INV0038116	03/28/2025	ELECTION SUPPLIES	001-130-501-200	19.53
GINA THRASHER	INV0038149	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
BRIAN HAWKINS	INV0038150	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
ELIZABETH HAVELIN	INV0038153	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
DARLENE SPIVEY FISHER	INV0038154	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
SHELIA WHITE	INV0038155	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
DEVON BRENNER	INV0038156	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
CARLA JONES	INV0038158	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
CLEO L FIELDS	INV0038160	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
CINDY MILLS	INV0038161	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
MARY FRANCIS LOLLEY	INV0038162	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
AMY BARNES	INV0038163	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
MARIANNE FIELD	INV0038164	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
JENNIFER COLLINS	INV0038165	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
TIMOTHY N CHAMBLEE	INV0038166	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
DEBORA THOMAS	INV0038167	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
PATTY LINCOLN	INV0038168	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
J.E. SPIVEY	INV0038169	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
ROBERT W ELMORE JR.	INV0038170	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
ANGELA WALTON	INV0038171	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
EMMA NOBLE	INV0038172	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
CLARA DANCER	INV0038173	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
PATTI K. DRAPALA	INV0038174	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	125.00
LAROY RUSHING	INV0038175	04/01/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
CYNTHIA ALDERMAN	INV0038203	04/01/2025	APRIL 1, 2025 ELECTION COMMISSIONS PAYROLL	001-130-602-301	175.00
VICKI L WEST - HARRELL	INV0038204	04/01/2025	APRIL 1, 2025 ELECTION COMMISSIONS PAYROLL	001-130-602-301	175.00
EMILY CORBAN	INV0038205	04/01/2025	APRIL 1, 2025 ELECTION COMMISSIONS PAYROLL	001-130-602-301	175.00
NANCY BALL	INV0038206	04/01/2025	APRIL 1, 2025 ELECTION COMMISSIONS PAYROLL	001-130-602-301	175.00
MELITA TOMLINSON	INV0038207	04/01/2025	APRIL 1, 2025 ELECTION COMMISSIONS PAYROLL	001-130-602-301	175.00
JAMES N. MCKELL*	INV0038209	04/01/2025	APRIL 1 ELECTION RESOLUTION BOARD PAYROLL	001-130-602-301	150.00
DAVE HOLLEY	INV0038210	04/01/2025	APRIL 1 ELECTION RESOLUTION BOARD PAYROLL	001-130-602-301	150.00
MARNITA HENDERSON	INV0038211	04/01/2025	APRIL 1 ELECTION RESOLUTION BOARD PAYROLL	001-130-602-301	150.00
PAT HINES	INV0038148	04/03/2025	APRIL 1 2025 ELECTION	001-130-602-301	145.00
PETTY CASH VOUCHERS	INV0038202	04/09/2025	ELECTION SUPPLIES	001-130-501-200	6.42
Outstanding Total:					5,160.95
Department 130 - ELECTIONS Total:					5,160.95

Department: 142 - CITY CLERKS OFFICE

Outstanding

VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-142-604-330	17.10
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-142-604-330	12.71
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-142-604-330	71.11
QUILL CORPORATION	43293700	03/14/2025	GARBAGE BAGS	001-142-501-200	84.57
U.S. BANK	7691184	03/25/2025	CUSTODY AGREEMENT 2023	001-142-600-338	1,500.00
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-142-604-330	49.01
REGIONS VISA	INV0038227	03/25/2025	GREAT LEARNING/BOOK	001-142-691-550	9.09
AMAZON CAPITAL SRVCS, INC.	1XLC-V7JF-9NQ4	03/27/2025	POWER STRIP SURGE PROTECTORS & SHIPPING	001-142-501-200	54.04
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-142-604-330	77.33
CANON SOLUTIONS AMERICA*	6011451242	04/01/2025	MAINTENANCE	001-142-604-330	26.81
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-142-604-330	15.95
CADENCE /ELAN VISA	INV0038178	04/03/2025	2 BOXES STAMPED ENVELOPES	001-142-501-200	850.65
CADENCE /ELAN VISA	MVWS6B5182	04/04/2025	ICLOUD FOR APRIL 2025 L HARDIN	001-142-604-330	0.99
Outstanding Total:					2,769.36
Department 142 - CITY CLERKS OFFICE Total:					2,769.36

Department: 169 - LEGAL

Outstanding

MITCHELL, MCNUTT, & SAMS, P.A./ CITY ATTORNEY	504227	04/08/2025	GENERAL MATTERS & ELECTRIC	001-169-600-302	9,120.69
MITCHELL, MCNUTT, & SAMS, P.A./ CITY ATTORNEY	504228	04/08/2025	MARCH LITIGATED MATTERS	001-169-600-312	551.00
Outstanding Total:					9,671.69
Department 169 - LEGAL Total:					9,671.69

Department: 180 - HUMAN RESOURCES

Outstanding

CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	001-180-610-340	117.88
CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	001-180-610-340	116.30
CLINIC AT ELM LAKE, THE	43058	03/31/2025	IMMUNIZATIONS G JORDAN	001-180-600-320	168.00

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
CLINIC AT ELM LAKE, THE	43059	03/31/2025	IMMUNIZATIONS J WHATLEY	001-180-600-320	168.00
CLINIC AT ELM LAKE, THE	43060	03/31/2025	DRUG SCREEN	001-180-600-320	35.00
FEDEX	8-817-68386	04/02/2025	PAYROLL SHIPPING	001-180-691-505	131.37
CLINIC AT ELM LAKE, THE	43110	04/04/2025	DRUG SCREEN	001-180-600-320	35.00
KRONOS	12383496	04/08/2025	PAYROLL MANAGER	001-180-610-340	2,928.64
Outstanding Total:					3,700.19

Department 180 - HUMAN RESOURCES Total: 3,700.19**Department: 190 - CITY PLANNER****Outstanding**

VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-190-604-330	49.00
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-190-604-330	12.70
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-190-604-330	482.65
AT&T MOBILITY	287308867457X04052025	03/27/2025	MONTHLY USAGE	001-190-604-330	85.67
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-190-604-330	77.33
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-190-604-330	47.85
CADENCE /ELAN VISA	0000367961	04/09/2025	BLUEBEAM CORE	001-190-645-420	1,980.00
Outstanding Total:					2,735.20

Department 190 - CITY PLANNER Total: 2,735.20**Department: 192 - GENERAL GOVERN BLDG & PLANT****Outstanding**

OKTIBBEHA COUNTY COOPERATIVE	1094163	03/25/2025	MULCH CITY HALL	001-192-630-403	240.00
CINTAS	4225391609	03/27/2025	SUPPLIES	001-192-510-220	95.79
NORTHEAST EXTERMINATING, LLC	120319	04/02/2025	MONTHLY EXTERMINATING CITY HALL	001-192-600-338	45.00
CINTAS	4226136725	04/03/2025	SUPPLIES	001-192-510-220	95.79
Outstanding Total:					476.58

Department 192 - GENERAL GOVERN BLDG & PLANT Total: 476.58**Department: 195 - TRANSFERS TO OTHER AGENCIES****Outstanding**

GSDP * GREATER STARKVILLE DEVELOPMENT PARTNERSHIP	6775	04/01/2025	CHAMBER MEMBERSHIP DUES	001-195-951-966	6,250.00
MS STATE UNIVERSITY AGRICENTER	FY24-25	04/01/2025	QUARTERLY CONTRIBUTION FY 24-25	001-195-625-380	10,000.00
STARKVILLE AREA ARTS COUNCIL	FY24-25	04/01/2025	QUARTERLY CONTRIBUTION	001-195-702-506	2,625.00
STARKVILLE/OKTIBBEHA LIBRARY	FY24-25	04/01/2025	QUARTERLY CONTRIBUTION FY 24-25	001-195-900-802	76,250.00
OKTIBBEHA COUNTY HUMANE SOCIETY, IN	FY24-25	04/01/2025	QUARTERLY CONTRIBUTION FY 24-25	001-195-951-955	48,750.00
HERITAGE MUSEUM	FY24-25	04/01/2025	ANNUAL CONTRIBUTION FY 24-25	001-195-951-969	3,125.00
Outstanding Total:					147,000.00

Department 195 - TRANSFERS TO OTHER AGENCIES Total: 147,000.00**Department: 197 - ENGINEERING****Outstanding**

VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-197-690-450	33.06
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-197-604-330	77.34
BELL BUILDING SUPPLY, INC.	426305	04/01/2025	MASONRY NAILS	001-197-501-200	43.45
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-197-690-450	31.90
CADENCE /ELAN VISA	INV0038179	04/03/2025	PLANE TICKET NACTO CONFERENCE S KACHELMAN	001-197-610-350	496.17
CADENCE /ELAN VISA	INV0038180	04/03/2025	NACTO REGISTRATION	001-197-610-350	1,400.00
CADENCE /ELAN VISA	MT2KMKR9	04/03/2025	HOTEL ROOM NACTO CONFERENCE S KACHELMAN	001-197-610-350	1,201.24

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FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	001-197-525-231	74.59
Outstanding Total:					3,357.75
Department 197 - ENGINEERING Total:					3,357.75
Department: 201 - POLICE DEPARTMENT					
Outstanding					
CONVERGINT TECHNOLOGIES, LLC	W1804829	06/24/2024	ADD TO SECURITY CENTER	001-201-645-420	728.00
REGIONS VISA	INV0038225	08/27/2024	V H BLACKINTON	001-201-691-500	13.00
CONVERGINT TECHNOLOGIES, LLC	W1936662	09/30/2024	CHANGE CREDENTIALS ON CAMERAS	001-201-645-420	364.00
CONVERGINT TECHNOLOGIES, LLC	W1939786	09/30/2024	ADD CAMERA LYNN & PAR...	001-201-645-420	364.00
CONVERGINT TECHNOLOGIES, LLC	W1981627	11/07/2024	YEARLY STRATOCAST SUBSCRIPTON 5/1/24-4/30/25	001-201-645-420	2,810.00
LAIRD CLINIC	581337	12/02/2024	PHYSICAL,EKG,UDS	001-201-600-319	188.00
RH EMERGENCY MED OF OCH	ZD929UP	01/19/2025	ZD929UP PRISONER MEDICAL EXPENSES	001-201-541-240	379.16
MID-SOUTH UNIFORM & SUPPLY, INC	656003	01/24/2025	VEST,CONCEALABLE CARRIER,TRAUMA PLATE ETC	001-201-535-233	1,458.16
BRISLIN, INC	250149	01/29/2025	CHECKED THERMOSTAT	001-201-630-426	371.00
VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-201-690-450	623.21
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-201-604-330	12.70
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-201-604-330	161.69
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-201-604-330	142.21
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-201-604-330	161.66
MID-SOUTH UNIFORM & SUPPLY, INC	657022	03/05/2025	100 SPD PATCHES	001-201-535-233	288.00
INTAPOL	32278	03/14/2025	MOTORCYCLE HELMET,3 BADGES & SHIPPING	001-201-535-233	486.95
AUTOZONE	00426260667	03/24/2025	VEHICLE LIGHT BULB	001-201-630-360	5.19
SOUTHERN CONNECTION POLICE SUPPLIES, LLC	34144	03/25/2025	4 SAFETY VEST, LEATHER STRAPS,CORDS & HAT COVERS	001-201-535-233	260.94
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-201-604-330	2,888.21
AUTOZONE	00426261625	03/26/2025	HEAD LIGHT	001-201-630-360	24.99
AMAZON CAPITAL SRVCS, INC.	1XM3-MRWQ-VJL4	03/26/2025	3 BOXES FILE FOLDERS & PAPERR TOWELS	001-201-501-200	88.53
ELSOHLY LABORATORIES INC	50962	03/26/2025	ANALYSIS THC	001-201-600-300	300.00
ELSOHLY LABORATORIES INC	50963	03/26/2025	ANALYSIS THC	001-201-600-300	300.00
LOWE'S	90609	03/26/2025	WEED EATER STRING	001-201-545-238	20.86
SULLIVAN'S OFFICE SUPPLY, INC.	94535	03/26/2025	PADFOLIO & PENS	001-201-501-200	28.43
UTILITY ASSOCIATES, INC.	UAS-46856	03/26/2025	MOUNTS,SOCKETS,CABLES 6 NEW ENTERPRISE VEHICLES	001-201-630-360	565.25
APCO INTERNATIONAL	1184248	03/27/2025	CALEA LAW ENFORCEMENT ACCREDITATION	001-201-690-552	690.00
AT&T MOBILITY	287308925437X04052025	03/27/2025	MONTHLY USAGE	001-201-604-330	2,642.72
GLOCK PROFESSIONAL INC	TRP/100211378	03/27/2025	ARMORER'S COURSE HOLLY SPRINGS/MAPLES	001-201-690-552	300.00
AUTOZONE	00426263651	03/28/2025	BULB	001-201-630-360	3.99
AUTOZONE	00426263658	03/28/2025	HEADLIGHT	001-201-630-360	24.99
GTPDD PHARMACY	47659	03/28/2025	PRISONER NEDEICINE	001-201-541-240	28.05
STARKVILLE RADIOLOGY PLLC	3023639	03/30/2025	PRISONER MEDICAL M BELL	001-201-541-240	32.00
LEXISNEXIS	1300112235	03/31/2025	TRAX 3/25	001-201-604-330	227.86
GTPDD PHARMACY	47687	03/31/2025	PRISONER MEDICINE	001-201-541-240	28.48
GTPDD PHARMACY	47688	03/31/2025	PRISONER MEDICINE	001-201-541-240	25.00
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-201-604-330	347.33
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-201-604-330	77.33

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
MAIN STREET FABRICS	728559	03/31/2025	16 PATCHES,4 PANTS HEMMED,2 SHIRTS ADD STRIPE	001-201-535-233	148.00
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-201-525-231	3,261.20
NORTHEAST EXTERMINATING, LLC	120529	04/01/2025	MONTHLY EXTERMINATING POLICE DEPT	001-201-600-300	50.00
ROWAN RIVERS JANITORIAL SERVICE	1316	04/01/2025	COPY PAPER,DUST MOP HEADS,PINESOL,TRASH BAGS ETC	001-201-555-208	363.73
TK ELEVATOR CORP	3008437400	04/01/2025	ELEVATOR MAINTENANCE W/PHONE MONITORING 4/25- 6/25	001-201-630-426	1,249.93
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-201-690-450	622.05
RON SMITH & ASSOCIATES, INC	618	04/01/2025	LATENT PRINT TEST	001-201-690-552	325.00
NMLETC- N MS LAW	848	04/01/2025	REFRESHER 2025-78 JAN-MAR 2025 3@ 1500.00	001-201-690-552	4,125.00
ENFORCEMENT TRAINING CENTER					
NMLETC- N MS LAW	849	04/01/2025	BASIC CLASS 78 JAN-MAR 2025	001-201-690-552	666.00
ENFORCEMENT TRAINING CENTER					
FOUR COUNTY ELECTRIC	INV0038212	04/01/2025	MONTHLY UTILITIES	001-201-625-380	73.00
POWER ASSOCIATION					
MAXXSOUTH BROADBAND	INV0038232	04/01/2025	FORENSIC LAB INTERNET	001-201-604-330	96.55
NOVUS GLASS	16833	04/02/2025	VIN#5415 WINDSHIELD	001-201-630-360	400.00
WALMART- CAPITAL ONE	317012	04/02/2025	COFFEE MAKER	001-201-501-200	119.00
PRECISION WINDOW TINTING	INV0038184	04/02/2025	JEEP TINT	001-201-630-360	125.00
OKTIBBEHA COUNTY SHERIFF'S OFFICE	MARCH2025	04/02/2025	INMATE HOUSING	001-201-541-237	14,040.00
R&M TIRES	1159226	04/03/2025	OIL CHANGE VIN# 5415	001-201-630-360	81.95
SUNSTAR INSURANCE AGENCY	1430063	04/03/2025	ADD 3 DODGE DURANGOS	001-201-620-370	368.00
WALMART- CAPITAL ONE	225617	04/03/2025	4 WATER BOTTLES	001-201-501-200	65.96
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-201-630-360	7,728.29
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-201-630-360	422.52
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-201-640-398	42,029.79
CADENCE /ELAN VISA	5031620164	04/03/2025	TOLL FPR K9 OFFICER/INDIANA	001-201-690-552	25.00
WALMART- CAPITAL ONE	861488	04/03/2025	2 WIDE CARTS & ELECTRICAL TAPE	001-201-501-200	86.37
FBINAA - FBI NATIONAL ACADEMY	383350	04/04/2025	M BALLARD MEMBER # 51837	001-201-691-550	120.00
FBINAA - FBI NATIONAL ACADEMY	383360	04/04/2025	H STEWART MEMBER # 512904	001-201-691-550	120.00
ARMY NAVY PAWN SHOP	4425	04/04/2025	4 OPEN CUFF CASE	001-201-535-233	104.00
GTPDD PHARMACY	47791	04/04/2025	PRISONER MEDICINE	001-201-541-240	12.00
GTPDD PHARMACY	47793	04/04/2025	PRISONER MEDICINE	001-201-541-240	156.00
WATERMARK PRINTERS LLC	17259	04/07/2025	BUSINESS CARD	001-201-501-200	40.00
MID-SOUTH UNIFORM & SUPPLY, INC	657969	04/07/2025	6 WINGS & SHIPPING	001-201-535-233	115.20
VELOCITY SYSTEMS LLC	77706	04/07/2025	UNIFORMS INVESTIGATIONS DIVISION	001-201-535-233	852.00
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25- 04.06.25	001-201-525-231	3,719.91
COMSOUTH	209496	04/08/2025	EVENTIDE NEXLOG RECORDER,TAPPING CHANNELS ETC	001-201-604-330	10,245.00
SULLIVAN'S OFFICE SUPPLY, INC.	94794	04/08/2025	1 BOX RUBBER BANDS	001-201-501-200	4.83
STARKVILLE NARCOTICS	INV0038200	04/08/2025	VARIOUS INFORMANT FEES	001-201-600-304	1,015.00
LASER LABS INC	WS16477	04/08/2025	4 TINT METERS	001-201-556-251	368.00
Outstanding Total:					110,806.17
Paid					
STARKVILLE GUN CLUB	2024031401-1	04/04/2025	ANNUAL MEMBERSHIP G COLEMAN & M MCCLENDON	001-201-690-555	300.00

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MEDTECH FORENSICS, INC.	44270	04/04/2025	CSI SUPPLIES SEALING TAPE,EVIDENCE BAGS ETC	001-201-556-251	964.90
Paid Total:					1,264.90
Department 201 - POLICE DEPARTMENT Total:					112,071.07

Department: 245 - DISPATCHERS

Outstanding

REGIONS VISA	INV0038233	09/17/2024	CORRECTION ON HOLIDAY INN BILL	001-245-690-552	8.89
Outstanding Total:					8.89
Department 245 - DISPATCHERS Total:					8.89

Department: 246 - CODE ENFORCEMENT

Outstanding

CA LABS	N25032409	03/28/2025	WARE ST CHECK ASBESTOS	001-246-600-300	48.00
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-246-525-231	71.33
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-246-630-400	12.00
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-246-630-400	74.45
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-246-640-398	861.43
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25- 04.06.25	001-246-525-231	36.58
Outstanding Total:					1,103.79
Department 246 - CODE ENFORCEMENT Total:					1,103.79

Department: 261 - FIRE DEPARTMENT

Outstanding

VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-261-690-450	304.21
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-261-604-330	12.70
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	001-261-604-330	515.13
MAXXSOUTH BROADBAND	INV0038198	03/21/2025	INTERNET FIRE STATION TWO	001-261-604-330	155.90
MAXXSOUTH BROADBAND	INV0038199	03/21/2025	INTERNET FIRE STATION FOUR	001-261-604-330	59.63
MAXXSOUTH BROADBAND	INV0038214	03/21/2025	INTERNET ST 3	001-261-604-330	106.33
O'REILLY AUTO PARTS	0997-414316	03/25/2025	LIFT SUPPORT L2	001-261-600-390	19.79
HOLLIS BROTHERS HEATING & COOLING	39089	03/25/2025	INSTALL HEATER STATION 1	001-261-740-565	3,690.00
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-261-604-330	244.53
ATMOS ENERGY	INV0038234	03/26/2025	MONTHLY USAGE	001-261-625-380	758.77
ATMOS ENERGY	INV0038234	03/26/2025	MONTHLY USAGE	001-261-625-380	338.90
AT&T MOBILITY	287312769594X04052025	03/27/2025	SERVICE & IPAD	001-261-604-330	306.72
REGIONS VISA	44044260	03/27/2025	PRINTER RIBBON ID MAKER	001-261-555-250	149.99
STATE FIRE ACADEMY	10490	03/28/2025	FIRST TRAINING A ROBERTSON	001-261-600-390	250.00
OKTIBBEHA COUNTY COOPERATIVE	1095713	03/28/2025	TRIMMER LINE	001-261-630-360	86.46
RACKLEY OIL INC.	641963	03/28/2025	DEF55	001-261-525-231	219.45
O'REILLY AUTO PARTS	0997-414928	03/29/2025	BATTERY,BELT, & FLEET RUNNER L2	001-261-630-360	154.21
UPS	54E5Y135	03/29/2025	SHIP PACKAGE	001-261-604-330	31.53
O'REILLY AUTO PARTS	0997-415206	03/31/2025	OIL CAPS E5	001-261-630-360	12.30
GATEWAY TIRE & SERVICE CENTER	1018-213040	03/31/2025	2 TIRES E4 & 1 TRAILER TIRE	001-261-630-360	874.03
EMERGENCY EQUIPMENT PROFESSIONALS	513927	03/31/2025	BELT LADDER 2	001-261-630-360	77.16
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-261-604-330	77.34
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-261-525-231	550.48
SUNBELT FIRE APPARATUS	00024765	04/01/2025	10 FACE PIECES	001-261-918-805	4,185.00
NORTHEAST EXTERMINATING, LLC	120469	04/01/2025	MONTHLY EXTERMINATING ST4	001-261-558-269	22.00
NORTHEAST EXTERMINATING, LLC	120473	04/01/2025	MONTHLY EXTERMINATING ST2	001-261-558-269	22.00
NORTHEAST EXTERMINATING, LLC	120478	04/01/2025	TERMITE WARRANTY RENEWAL ST 2	001-261-558-269	150.00

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
NORTHEAST EXTERMINATING, LLC	120479	04/01/2025	MONTHLY EXTERMINATING ST5	001-261-558-269	22.00
NORTHEAST EXTERMINATING, LLC	120480	04/01/2025	MONTHLY EXTERMINATING ST3	001-261-558-269	22.00
NORTHEAST EXTERMINATING, LLC	120481	04/01/2025	MONTHLY EXTERMINATING ST 1	001-261-558-269	22.00
NUSO, LLC	131018608	04/01/2025	PHONE SYSTEM ST 1	001-261-604-330	111.93
AMAZON CAPITAL SRVCS, INC.	1R4Y-X4FM-WWJF	04/01/2025	IPAD CASE, SCREEN PROTECTOR SHIPPING	001-261-555-250	38.93
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-261-690-450	303.05
MAXXSOUTH BROADBAND	INV0038145	04/01/2025	INTERNET STATION 1	001-261-604-330	305.63
FOUR COUNTY ELECTRIC POWER ASSOCIATION	INV0038212	04/01/2025	MONTHLY UTILITIES	001-261-625-380	49.00
ENTERPRISE FM TRUST	639057-040325	04/03/2025	ENTERPRISE FLEET	001-261-630-360	6.00
ENTERPRISE FM TRUST	639057-040325	04/03/2025	ENTERPRISE FLEET	001-261-640-398	1,130.27
JACONEY DOUGLAS	INV0038201	04/03/2025	REIMBURSEMENT FOR MEALS HAZMAT A&O TRAINING	001-261-600-390	62.90
O'REILLY AUTO PARTS	0997-414929	04/04/2025	CORE RETURN	001-261-630-360	-10.00
STATE FIRE ACADEMY	10626	04/04/2025	ENGINE COMPANY OPERATIONS H KOZLOW	001-261-600-390	250.00
OKTIBBEHA COUNTY COOPERATIVE	1098389	04/04/2025	SCAG BELT PUMP DRIVE	001-261-630-360	46.63
OKTIBBEHA COUNTY COOPERATIVE	1098426	04/04/2025	SCAG DECK DRIVE BELT	001-261-630-360	78.65
OKTIBBEHA COUNTY COOPERATIVE	1098430	04/04/2025	TRIMMER LINE	001-261-630-360	21.99
WALMART- CAPITAL ONE	861247	04/04/2025	CARD READER,PLOWS,MATTRESS PAD,BED IN A BAG	001-261-555-250	252.94
STATE FIRE ACADEMY	10679	04/05/2025	FIRE OFF. LEVEL 1 1/3-4/4/25 A ROBERTSON	001-261-600-390	175.00
AMAZON CAPITAL SRVCS, INC.	161W-HPYN-3GRX	04/07/2025	WORK BOOTS	001-261-535-233	151.18
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	001-261-525-231	724.35
SCOTT PETROLEUM CORPORATION	1477956	04/08/2025	ACCT # 633835 (2) 5 GAL GAS CYLINDERS	001-261-525-231	40.00
OKTIBBEHA COUNTY COOPERATIVE	C1098389	04/09/2025	RETURN SCAG BELT PUMP DRIVE	001-261-630-360	-46.63

Outstanding Total:	17,132.38
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Department 261 - FIRE DEPARTMENT Total:	17,132.38
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Department: 281 - BUILDING/COMMUNITY DEVELOPMENT

Outstanding

CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-281-604-330	12.70
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-281-604-330	53.18
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-281-604-330	77.33
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-281-525-231	33.40
INTERNATIONAL CODE COUNCIL*	101983361	04/03/2025	BOOKS	001-281-502-201	129.00
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	001-281-525-231	46.14

Outstanding Total:	351.75
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Department 281 - BUILDING/COMMUNITY DEVELOPMENT Total:	351.75
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Department: 290 - CIVIL DEFENSE/WARNING SYSTEM

Outstanding

FOUR COUNTY ELECTRIC POWER ASSOCIATION	INV0038212	04/01/2025	MONTHLY UTILITIES	001-290-625-380	9.61
FOUR COUNTY ELECTRIC POWER ASSOCIATION	INV0038212	04/01/2025	MONTHLY UTILITIES	001-290-625-380	141.00
PRECISION COMMUNICATIONS	21177	04/03/2025	NEW CIVIL DEFENSE SIREN	001-290-918-805	39,152.00

Outstanding Total:	39,302.61
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Department 290 - CIVIL DEFENSE/WARNING SYSTEM Total:	39,302.61
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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Department: 301 - STREET DEPARTMENT					
Outstanding					
VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	001-301-690-450	178.74
APAC-MISSISSIPPI, INC	4000199453	02/28/2025	ASPHALT	001-301-560-270	652.91
STRIBLING EQUIPMENT, INC.	INV0038185	03/19/2025	SKID STEER & ACCESSORIES	001-301-918-805	133,535.00
STRIBLING EQUIPMENT, INC.	INV0038186	03/19/2025	LOAD TRAIL TRAILER	001-301-918-805	14,731.00
APAC-MISSISSIPPI, INC	4000201813	03/25/2025	ASPHALT	001-301-560-270	659.45
BELL BUILDING SUPPLY, INC.	425878	03/26/2025	SIGN PAINT & SUPPLIES	001-301-565-272	83.22
MMC MATERIALS, INC.	941337	03/26/2025	CONCRETE	001-301-560-270	697.88
GATEWAY TIRE & SERVICE CENTER	1018-212939	03/27/2025	TIRE FOR EQUIPMENT TRAILER	001-301-630-400	99.15
STARKVILLE AUTO PARTS	170596	03/27/2025	HYDRAULIC FLUID	001-301-525-231	139.98
UNIFIRST CORPORATION	1830143868	03/27/2025	UNIFORMS	001-301-535-233	156.40
CINTAS	4225391619	03/27/2025	SUPPLIES	001-301-555-250	57.38
COLUMBUS RUBBER & GASKET CO., INC.	704292-001	03/27/2025	HYDRAULIC HOSE	001-301-630-400	562.89
CROSSWAY TRUCKING LLC	032825F	03/28/2025	RIP RAP TO REPAIR WILLOW DITCH AREA	001-301-560-270	4,424.11
GATEWAY TIRE & SERVICE CENTER	1018-213005	03/28/2025	TRAILER TIRE REPAIR	001-301-630-400	25.50
CROSSWAY TRUCKING LLC	32825L	03/28/2025	CRUSH/RUN ROCK	001-301-560-270	1,787.20
APAC-MISSISSIPPI, INC	4000202464	03/28/2025	ASPHALT	001-301-560-270	657.27
CINTAS FIRST AID & SAFETY	5261654202	03/28/2025	HAND SANATIZER	001-301-555-250	61.96
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-301-604-330	77.33
ADVANCED AUTO PARTS PROFESSIONAL	8872509049813	03/31/2025	OIL FILTER	001-301-630-400	2.65
ADVANCED AUTO PARTS PROFESSIONAL	8872509056910	03/31/2025	MOSQUITO SPRAY & RIG TRUCK PARTS	001-301-630-400	109.51
ADVANCED AUTO PARTS PROFESSIONAL	8872509056913	03/31/2025	BLOWER MOTOR	001-301-630-400	43.15
FUELMAN / FLETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-301-525-231	985.29
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	001-301-690-450	177.58
MMC MATERIALS, INC.	942329	04/01/2025	CONCRETE	001-301-560-270	311.00
FOUR COUNTY ELECTRIC POWER ASSOCIATION	INV0038212	04/01/2025	MONTHLY UTILITIES	001-301-625-380	612.85
APAC-MISSISSIPPI, INC	40002029808	04/02/2025	ASPHALT	001-301-560-270	655.09
IMPERIAL BAG & PAPER CO., LLC	5223672	04/02/2025	PAPER TOWELS & SHOP WIPES	001-301-555-250	71.47
OKTIBBEHA COUNTY COOPERATIVE	1097666	04/03/2025	TOP SOIL	001-301-560-270	126.00
UNIFIRST CORPORATION	1830144837	04/03/2025	UNIFORMS	001-301-535-233	138.40
AMAZON CAPITAL SRVCS, INC.	1T9K-L1XC-3GJP	04/03/2025	VALVE STEM EXTENDERS	001-301-630-360	24.98
EAST MISSISSIPPI LUMBER CO.	28198-1	04/03/2025	MATERIAL TO REPAIR TRAILER DECK	001-301-630-400	14.67
CINTAS	4226136762	04/03/2025	SUPPLIES	001-301-555-250	57.38
ENTERPRISE FM TRUST	639057-040325	04/03/2025	ENTERPRISE FLEET	001-301-630-360	12.00
ENTERPRISE FM TRUST	639057-040325	04/03/2025	ENTERPRISE FLEET	001-301-640-398	1,901.79
ADVANCED AUTO PARTS PROFESSIONAL	8872509356963	04/03/2025	GASKET & THERMOSTAT	001-301-630-360	21.29
GATEWAY TIRE & SERVICE CENTER	1018-213371	04/04/2025	FLAT REPAIR TRAILER 61A	001-301-630-360	55.00
AMAZON CAPITAL SRVCS, INC.	199N-99XH-D7K3	04/04/2025	FLASHING RED SOLAR LIGHT	001-301-565-272	313.56
IMPERIAL BAG & PAPER CO., LLC	5226455	04/04/2025	SOAP & DEGREASER CLEANER	001-301-555-250	212.34
ADVANCED AUTO PARTS PROFESSIONAL	8872509056912	04/04/2025	CORE CHARGE CREDIT	001-301-630-400	-10.00
ADVANCED AUTO PARTS PROFESSIONAL	8872509757052	04/07/2025	THERMOSTAT	001-301-630-360	12.18
FUELMAN / FLETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	001-301-525-231	755.83
COLD MIX, INC	20496	04/08/2025	ASPHALT PATCHER	001-301-560-270	3,308.91
APAC-MISSISSIPPI, INC	4000203438	04/08/2025	ASPHALT	001-301-560-270	652.91

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
G&C SUPPLY CO., INC	6984868	04/09/2025	VINYL SHEETING	001-301-565-272	1,756.40
OKTIBBEHA COUNTY COOPERATIVE	1100542	04/10/2025	2 GAL WATER SPRAYER	001-301-555-250	55.94
ADVANCED AUTO PARTS PROFESSIONAL	8872509757053	04/10/2025	RETURN THERMOSTAT	001-301-630-360	-12.18

Outstanding Total: **170,953.36**
Department 301 - STREET DEPARTMENT Total: **170,953.36**
Department: 360 - ANIMAL CONTROL
Outstanding

CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	001-360-604-330	12.70
STOCKMAN'S SUPPLY, LLC	0165144	03/19/2025	3 TRANQ DARTS	001-360-555-250	112.35
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	001-360-604-330	37.30
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	001-360-604-330	77.33
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	001-360-525-231	45.74
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	001-360-630-400	425.98
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	001-360-525-231	34.32

Outstanding Total: **745.72**
Department 360 - ANIMAL CONTROL Total: **745.72**
Department: 550 - PARKS AND REC DEPARTMENT
Outstanding

CSP SPORTS FACILITIES COMPANIES, LLC	INV0038188	04/07/2025	ADVANCE TO RESTORE BALANCE	001-550-600-297	51,370.51
CSP SPORTS FACILITIES COMPANIES, LLC	INV0038189	04/07/2025	APRIL MANAGEMENT FEES	001-550-600-296	15,000.00

Outstanding Total: **66,370.51**
Department 550 - PARKS AND REC DEPARTMENT Total: **66,370.51**
Fund 001 - GENERAL FUND Total: **736,079.85**
Fund: 002 - RESTRICTED POLICE FUND
Department: 251 - DRUG EDUCATION FUND
Outstanding

CREATIVE PRODUCT SOURCING, INC.	162939	03/26/2025	DARE SUPPLIES	002-251-501-200	3,754.52
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Outstanding Total: **3,754.52**
Department 251 - DRUG EDUCATION FUND Total: **3,754.52**
Fund 002 - RESTRICTED POLICE FUND Total: **3,754.52**
Fund: 015 - AIRPORT FUND
Department: 505 - AIRPORT
Outstanding

RJ YOUNG	7279811	12/20/2024	BASE RATE/BLACK & COLOR COPIES	015-505-604-330	87.83
RJ YOUNG	7323161	01/21/2025	BASE RATE/BLACK & COLOR COPIES	015-505-604-330	78.48
VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	015-505-690-450	33.06
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	015-505-604-330	12.70
RJ YOUNG	7421840	03/21/2025	BASE RATE/BLACK & COLOR COPIES	015-505-604-330	85.52
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	015-505-604-330	49.01
MAXXSOUTH BROADBAND	INV0038190	03/28/2025	MONTHLY USAGE	015-505-600-338	150.58
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	015-505-604-330	77.33
TITAN AVIATION FUELS	4340729	04/01/2025	JET A FUEL	015-505-525-233	21,484.30
TITAN AVIATION FUELS	4342363	04/01/2025	JET TRUCK & AVGAS RENTAL	015-505-600-322	800.00
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	015-505-690-450	31.90
WALMART- CAPITAL ONE	516606	04/02/2025	FBO OPERATING SUPPLIES	015-505-541-237	131.85
RODNEY LINCOLN	5650820	04/04/2025	REIMBURSE FOR PURCHASE AT JACKS SMALL ENGINES	015-505-630-400	387.49
LOWE'S	89667	04/04/2025	ELECTRONIC LVR CAMERA	015-505-501-198	141.55
MAXXSOUTH BROADBAND	INV0038213	04/06/2025	INTERNET AIRPORT	015-505-600-338	186.76

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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
RSINET	8538	04/08/2025	DATA SERVICE JAN-MAR 2025	015-505-600-338	180.00
Outstanding Total:					23,918.36
Department 505 - AIRPORT Total:					23,918.36
Fund 015 - AIRPORT FUND Total:					23,918.36

Fund: 022 - ENVIRONMENTAL SERVICES

Department: 000 - UNDESIGNATED

Outstanding

INGRAM EQUIPMENT COMPANY,LLC	W02199	02/25/2025	TIPPER 2026 REAR LOADER	022-000-088-321	7,111.19
Outstanding Total:					7,111.19
Department 000 - UNDESIGNATED Total:					7,111.19

Department: 322 - SANITATION DEPARTMENT

Outstanding

VERIZON CONNECT-NWF	626000062907	02/03/2025	MONTHLY USAGE	022-322-691-450	445.63
CSPIRE WIRELESS	INV0038183	02/25/2025	MONTHLY USAGE	022-322-604-330	12.70
SOUTHERN TELECOMMUNICATIONS	MAR25	02/26/2025	MONTHLY USAGE	022-322-604-330	71.11
STARKVILLE AUTO PARTS	170517	03/18/2025	PAINT	022-322-555-250	15.98
STARKVILLE AUTO PARTS	170518	03/18/2025	BLACK PRIMER	022-322-555-250	15.98
EMPIRE TRUCK SALES, LLC	CE005115559.01	03/18/2025	TUBE,FUEL SUPPLY TRUCK 42	022-322-630-360	151.11
TERRY'S GARAGE & REPAIRS, LLC	110580	03/19/2025	REPLACE FUEL LINE TRUCK 42	022-322-630-360	132.60
IVY AUTO PARTS, LLC.	751995	03/19/2025	WRENCH,ADAPTERS, ETC	022-322-555-250	70.51
UNIFIRST CORPORATION	1830142841	03/20/2025	UNIFORMS	022-322-535-233	374.70
PAUL'S WELDING	1558	03/24/2025	TRUCK 44 REPAIR	022-322-630-360	4,290.00
WATERMARK PRINTERS LLC	17220	03/24/2025	PURCHASE ORDER BOOKS	022-322-501-200	293.00
HOL-MAC CORP	404810	03/24/2025	PIN,SLIDE SHOE, BUSH ST TRUCK 44	022-322-630-360	350.89
STARKVILLE AUTO PARTS	170561	03/25/2025	CIRCUIT BREAKER	022-322-555-250	7.99
CSPIRE WIRELESS	INV0038181	03/25/2025	MONTHLY USAGE	022-322-604-330	192.57
PAUL'S WELDING	1563	03/27/2025	INSTALL ON LANDSCAPE TRAILER	022-322-630-406	500.80
UNIFIRST CORPORATION	1830143861	03/27/2025	UNIFORMS	022-322-535-233	407.43
MHC KENWORTH-TUPELO	R00573700031534	03/27/2025	REPAIR ON TRUCK 93	022-322-630-252	1,751.38
O'REILLY AUTO PARTS	0997-414709	03/28/2025	12 ANTIFREEZE & OIL	022-322-555-250	466.29
CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	022-322-610-340	17.54
CADENCE /ELAN VISA	US125-01449260	03/28/2025	INDEED	022-322-610-340	37.75
WASTE PRO	0000310024	03/31/2025	RECYCLING HAUL FEE	022-322-600-431	1,400.00
STARKVILLE AUTO PARTS	170626	03/31/2025	HEAD LIGHTS	022-322-630-360	57.98
CSPIRE BUSINESS SOLUTIONS	643956-109	03/31/2025	MONTHLY USAGE	022-322-604-330	77.33
FUELMAN / FLEETCOR	INV0038147	03/31/2025	FUEL CHARGES 3/17-3/23/25	022-322-525-231	3,170.14
MHC KENWORTH-TUPELO	T00575600159890	03/31/2025	REPAIR TRUCK 91	022-322-630-252	302.62
SANSOM EQUIPMENT COMPANY, INC	W02460	03/31/2025	REPLACED CAMERA CABLE	022-322-630-252	680.50
SANSOM EQUIPMENT COMPANY, INC	W02471	03/31/2025	HYD PUMP,BREATHHER ELEMENT,ETC	022-322-630-252	4,954.85
NORTHEAST EXTERMINATING, LLC	120415	04/01/2025	MONTHLY EXTERMINATING SANITATION	022-322-600-300	30.00
SGK LANDSCAPES, LLC	131386	04/01/2025	LOUISVILLE,NASH,RUSSELL MEDIANS MAINTENANCE	022-322-600-338	751.50
SGK LANDSCAPES, LLC	13187	04/01/2025	MO LANDSCAPE MAINTENANCE HHWY 12 MEDIANS	022-322-600-338	1,730.29
VERIZON CONNECT-NWF	603000067774	04/01/2025	MONTHLY USAGE	022-322-691-450	444.47
GATEWAY TIRE & SERVICE CENTER	1018-212692	04/02/2025	TIRE TRUCK 40	022-322-630-360	396.38
IVY AUTO PARTS, LLC.	752895	04/02/2025	HOSE FITTINGS & REE;	022-322-555-250	246.94
UNIFIRST CORPORATION	1830144833	04/03/2025	UNIFORMS	022-322-535-233	377.46
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	022-322-630-254	6.00
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	022-322-640-398	1,240.68

CLAIMS DOCKET
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Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
GATEWAY TIRE & SERVICE CENTER	1018-213196	04/04/2025	TRUCK 41 TIRES	022-322-630-360	782.76
GATEWAY TIRE & SERVICE CENTER	1018-213268	04/04/2025	TIRES TRUCK 93	022-322-630-252	391.38
GATEWAY TIRE & SERVICE CENTER	1018-213314	04/04/2025	TIRES TRUCK 95	022-322-630-252	782.76
CHICKASAW EQUIPMENT COMPANY	NH1495176	04/04/2025	HYDRAULIC REPAIRS TRACTOR #5	022-322-630-406	1,334.73
FUELMAN / FLEETCOR	NP68224363	04/07/2025	FUEL CHARGES 03.31.25-04.06.25	022-322-525-231	3,023.13
CADENCE /ELAN VISA	7GN154569Y266863A	04/08/2025	2025 SWANA CONFERENCE REGISTRATION	022-322-610-350	461.25

Outstanding Total: 32,249.11

Paid					
GTR SOLID WASTE MGMT. AUTH	MARCH2025	04/04/2025	MARCH 2025 SOLID WASTE TICKETS	022-322-600-379	32,968.66

Paid Total: 32,968.66
Department 322 - SANITATION DEPARTMENT Total: 65,217.77
Fund 022 - ENVIRONMENTAL SERVICES Total: 72,328.96
**Fund: 120 - MODERNIZATION USE TAX
Department: 300 - STREET DEPARTMENT
Outstanding**

HANNON LLC	21490-1	03/31/2025	2025 ADA IMPROVEMENTS PROJECT	120-300-912-870	34,165.71
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Outstanding Total: 34,165.71
Department 300 - STREET DEPARTMENT Total: 34,165.71
Fund 120 - MODERNIZATION USE TAX Total: 34,165.71
**Fund: 200 - DEBT SERVICE FUND
Department: 800 - DEBT SERVICE
Outstanding**

BANCORP SOUTH FUNDS MANAGEMENT	INV0038146	04/01/2025	MIDDLETON TIF BOD PRINCIPAL & INTEREST	200-800-820-874	48,000.00
BANCORP SOUTH FUNDS MANAGEMENT	INV0038146	04/01/2025	MIDDLETON TIF BOD PRINCIPAL & INTEREST	200-800-830-874	1,200.00
HANCOCK BANK	STARK16B	04/01/2025	STARK16B 10/01/24-04/01/25	200-800-840-876	850.00
HANCOCK BANK	STARKVILLE16A	04/01/2025	STARKVILLE 16A 10/01/24-04/01/2	200-800-840-876	850.00
HANCOCK BANK	STARKVILLE17	04/01/2025	STARKVILLE17 10/01/24-04/01/25	200-800-840-876	800.00

Outstanding Total: 51,700.00

Paid					
BANK OF COMMERCE	INV0038151	04/04/2025	10252022 REGULAR PAYMENT	200-800-830-870	36,022.96

Paid Total: 36,022.96
Department 800 - DEBT SERVICE Total: 87,722.96
Fund 200 - DEBT SERVICE FUND Total: 87,722.96
**Fund: 300 - CAPITAL PROJECTS FUND
Department: 000 - UNDESIGNATED
Outstanding**

OKTIBBEHA COUNTY COOPERATIVE	1097827	04/03/2025	MULCH	300-000-600-338	757.97
SGK LANDSCAPES, LLC	131450	04/07/2025	RUSSELL ST MEDIAN BEDS- JUNIPERS	300-000-600-338	425.00

Outstanding Total: 1,182.97
Department 000 - UNDESIGNATED Total: 1,182.97
Fund 300 - CAPITAL PROJECTS FUND Total: 1,182.97

CLAIMS DOCKET

Post Dates: 4/2/2025 - 4/10/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS					
Department: 300 - STREET DEPARTMENT					
Outstanding					
MARK E. SHAW	91	04/03/2025	UTILITY INSPECTOR HOURS	305-300-900-902	4,125.00
Outstanding Total:					4,125.00
Department 300 - STREET DEPARTMENT Total:					4,125.00
Fund 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS Total:					4,125.00
Fund: 309 - AMERICAN RELIEF FUND					
Department: 318 - MS182/MLK					
Outstanding					
BURNS DIRT CONSTRUCTION CO.,INC.	FBLD-7113-00	03/19/2025	MS HWY 182 IMPROVEMENTS	309-318-911-938	505,061.94
BURNS DIRT CONSTRUCTION CO.,INC.	FBLD-7113-00	03/19/2025	MS HWY 182 IMPROVEMENTS	309-318-911-940	505,061.94
Outstanding Total:					1,010,123.88
Department 318 - MS182/MLK Total:					1,010,123.88
Fund 309 - AMERICAN RELIEF FUND Total:					1,010,123.88
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT					
Department: 656 - MAIN STREET CORRIDOR					
Outstanding					
KIMLEY HORN INC	115326003-1124	11/30/2024	MAIN ST IMPROVEMENTS	311-656-600-300	38,250.00
Outstanding Total:					38,250.00
Department 656 - MAIN STREET CORRIDOR Total:					38,250.00
Fund 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT Total:					38,250.00
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023)					
Department: 551 - PARK & REC TOURISM					
Outstanding					
KIMLEY HORN INC	115326005-1124	11/30/2024	MCKEE PARK	312-551-600-002	3,776.06
KIMLEY HORN INC	115326005-0125	01/31/2025	MCKEE PARK	312-551-600-002	1,770.36
KIMLEY HORN INC	115326005-0225	02/28/2025	MCKEE PARK	312-551-600-002	1,681.45
FORME DESIGN GROUP LLC	4A	03/27/2025	STARKVILLE PARKS SIGNAGE PROJECT	312-551-901-278	6,200.00
Outstanding Total:					13,427.87
Department 551 - PARK & REC TOURISM Total:					13,427.87
Fund 312 - PARKS CAPITAL PROJECT FUND (2023) Total:					13,427.87
Fund: 313 - SPRING/HWY 12 LINKAGE TAP					
Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS					
Outstanding					
PLAN HOUSE ENTERPRISES, LLP	357734	03/06/2025	PRINTS & BINDING SPRING ST IMPROVEMENTS	313-653-903-854	121.29
Outstanding Total:					121.29
Department 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS Total:					121.29
Fund 313 - SPRING/HWY 12 LINKAGE TAP Total:					121.29
Fund: 375 - PARK AND REC TOURISM					
Department: 551 - PARK & REC TOURISM					
Outstanding					
THE ARTFUL GARDENER	INV0038144	03/26/2025	CORNERSTONE PARK	375-551-907-942	2,015.00
ENTERPRISE FM TRUST	493021A-040325	04/03/2025	ENTERPRISE FLEET	375-551-640-398	781.90
CSP SPORTS FACILITIES COMPANIES, LLC	INV0038189	04/07/2025	APRIL MANAGEMENT FEES	375-551-600-297	20,000.00
Outstanding Total:					22,796.90
Department 551 - PARK & REC TOURISM Total:					22,796.90
Fund 375 - PARK AND REC TOURISM Total:					22,796.90

CLAIMS DOCKET

Post Dates: 4/2/2025 - 4/10/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR					
Department: 318 - MS182/MLK					
Outstanding					
BURNS DIRT CONSTRUCTION CO.,INC.	FBLD-7113-00	03/19/2025	MS HWY 182 IMPROVEMENTS	377-318-912-850	1,010,123.87
Outstanding Total:					1,010,123.87
Department 318 - MS182/MLK Total:					1,010,123.87
Fund 377 - BUILD GRANT MS 182 / MLK CORRIDOR Total:					1,010,123.87
Fund: 681 - PAYROLL					
Department: 000 - UNDESIGNATED					
Paid					
METLIFE	MARCH2025	04/04/2025	MONTHLT METLIFE	681-000-115-717	8,037.27
Paid Total:					8,037.27
Department 000 - UNDESIGNATED Total:					8,037.27
Fund 681 - PAYROLL Total:					8,037.27
Grand Total:					3,066,159.41

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	736,079.85	72,403.20
002 - RESTRICTED POLICE FUND	3,754.52	0.00
015 - AIRPORT FUND	23,918.36	0.00
022 - ENVIRONMENTAL SERVICES	72,328.96	32,968.66
120 - MODERNIZATION USE TAX	34,165.71	0.00
200 - DEBT SERVICE FUND	87,722.96	36,022.96
300 - CAPITAL PROJECTS FUND	1,182.97	0.00
305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS	4,125.00	0.00
309 - AMERICAN RELIEF FUND	1,010,123.88	0.00
311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT	38,250.00	0.00
312 - PARKS CAPITAL PROJECT FUND (2023)	13,427.87	0.00
313 - SPRING/HWY 12 LINKAGE TAP	121.29	0.00
375 - PARK AND REC TOURISM	22,796.90	0.00
377 - BUILD GRANT MS 182 / MLK CORRIDOR	1,010,123.87	0.00
681 - PAYROLL	8,037.27	8,037.27
Grand Total:	3,066,159.41	149,432.09

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-000-053-206	DUE FROM WATER & S...	418.38	0.00
001-000-054-205	DUE FROM STARKVILLE ...	2,377.30	0.00
001-000-160-697	DONATION FIRE	1,699.75	0.00
001-000-330-182	TRAFFIC COURT & FINES	2,528.00	2,528.00
001-000-358-619	SPECIAL EVENTS REIMB...	69.54	0.00
001-005-054-208	DUE FROM PARKS & REC...	1,938.24	0.00
001-100-604-330	COMMUNICATIONS	266.80	0.00
001-100-610-350	TRAVEL / TRAINING	708.73	0.00
001-110-330-166	TRAUMA TRAFFIC	1,750.00	1,750.00
001-110-330-376	COURT CONSTITUENTS	206.00	206.00
001-110-330-377	MOTOR VEHICLE LIABILI...	3,345.00	3,345.00
001-110-330-378	APPEARANCE BOND FEES	1,539.50	1,539.50
001-110-330-382	TRAFFIC VIOLATION	27,803.05	27,803.05
001-110-330-385	IMPLIED CONSENT	4,426.50	4,426.50
001-110-330-386	WIRELESS COMM FEE	3,687.25	3,687.25
001-110-330-387	OTHER MISDEMEANORS	9,171.00	9,171.00
001-110-330-389	ADULT DRIVER'S TRAINI...	110.00	110.00
001-110-330-393	VICTIMS BOND FEE	1,226.25	1,226.25
001-110-330-395	DRUG VIOLATION	133.75	133.75
001-110-330-396	NON-ADJUDICATION (IN...	2,250.00	2,250.00
001-110-330-397	DUI OFFENSE (INLC14)	334.00	334.00
001-110-330-398	UNINSURED MOTORIST	10,528.00	10,528.00
001-110-330-399	97-3-54.11 MS TRAFFICK...	2,100.00	2,100.00
001-110-501-200	SUPPLIES	296.18	0.00
001-110-604-330	POSTAGE / COMMUNIC...	77.34	0.00
001-120-565-272	PAID PARKING EXPENSES	500.00	0.00
001-120-600-301	LOBBYING SERVICES	3,125.00	0.00
001-120-600-302	MEDIA/PUBLIC RELATIO...	4,500.00	0.00
001-120-604-330	COMMUNICATIONS	219.54	0.00
001-123-501-200	SUPPLIES	1,713.81	0.00
001-123-600-300	WEB SITE SVCS, SOFTW...	1,734.54	0.00
001-123-604-330	COMMUNICATIONS	575.85	0.00
001-123-625-380	CAMERA OPERATING EX...	4,167.06	0.00
001-123-691-550	MISCELLANEOUS	27.02	0.00
001-123-720-260	22CS231 HOMELAND SE...	57,116.82	0.00
001-123-918-805	EQUIPMENT & PYMTS	497.85	0.00
001-130-501-200	SUPPLIES / ADVERTISING	25.95	0.00
001-130-602-301	POLL WORKER / COMMIL...	5,135.00	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-142-501-200	SUPPLIES/OFFICE EQUI...	989.26	0.00
001-142-600-338	CONTRACT SERVICES	1,500.00	0.00
001-142-604-330	POSTAGE/COPIER/PHON...	271.01	0.00
001-142-691-550	MISCELLANEOUS	9.09	0.00
001-169-600-302	CITY ATTORNEY GENERAL	9,120.69	0.00
001-169-600-312	CITY ATTORNEY LITIGAT...	551.00	0.00
001-180-600-320	DRUG/BACKGROUND C...	406.00	0.00
001-180-610-340	ADVERTISING	3,162.82	0.00
001-180-691-505	PERSONNEL / KRONOS S...	131.37	0.00
001-190-604-330	COPIERS/PHONES/IPADS	755.20	0.00
001-190-645-420	SOFTWARE	1,980.00	0.00
001-192-510-220	SUPPLIES - JANITORIAL, ...	191.58	0.00
001-192-600-338	CONTRACT SERVICES	45.00	0.00
001-192-630-403	REPAIRS TO BUILDING &...	240.00	0.00
001-195-625-380	HORSE PARK	10,000.00	0.00
001-195-702-506	STK AREA ARTS COUNCIL	2,625.00	0.00
001-195-900-802	LIBRARY	76,250.00	0.00
001-195-951-955	HUMANE SOCIETY	48,750.00	0.00
001-195-951-966	CHAMBER OF COMMER...	6,250.00	0.00
001-195-951-969	HERITAGE MUSEUM	3,125.00	0.00
001-197-501-200	SUPPLIES	43.45	0.00
001-197-525-231	GAS & OIL	74.59	0.00
001-197-604-330	COMMUNICATIONS	77.34	0.00
001-197-610-350	TRAVEL / TRAINING	3,097.41	0.00
001-197-690-450	GPS EXPENSES	64.96	0.00
001-201-501-200	OFFICE SUPPLIES	433.12	0.00
001-201-525-231	GAS & OIL	6,981.11	0.00
001-201-535-233	UNIFORMS	3,713.25	0.00
001-201-541-237	PRISONER JAIL EXPENSES	14,040.00	0.00
001-201-541-240	PRISONER MEDICAL/SU...	660.69	0.00
001-201-545-238	FIRING RANGE SUPPLIES ...	20.86	0.00
001-201-555-208	JANITORIAL SUPPLIES	363.73	0.00
001-201-556-251	POLICE SUPPLIES	1,332.90	964.90
001-201-600-300	PROFESSIONAL SERVICES	650.00	0.00
001-201-600-304	INFORMANT FEES	1,015.00	0.00
001-201-600-319	PHYSICAL & PERSONNEL...	188.00	0.00
001-201-604-330	PHONES/COPIES/POSTA...	17,003.26	0.00
001-201-620-370	INSURANCE:VEHICLES/LI...	368.00	0.00
001-201-625-380	UTILITIES	73.00	0.00
001-201-630-360	VEHICLE REPAIRS & MAI...	9,382.17	0.00
001-201-630-426	BUILDING MAINT & REP...	1,620.93	0.00
001-201-640-398	ENTERPRISE FLEET LEASE	42,029.79	0.00
001-201-645-420	SOFTWARE	4,266.00	0.00
001-201-690-450	GPS EXPENSES	1,245.26	0.00
001-201-690-552	POLICE TRAINING/EDUC...	6,131.00	0.00
001-201-690-555	DUES	300.00	300.00
001-201-691-500	OFFICER TRANSFER PAY...	13.00	0.00
001-201-691-550	MISCELLANEOUS	240.00	0.00
001-245-690-552	DISPATCHER TRAINING	8.89	0.00
001-246-525-231	GAS & OIL	107.91	0.00
001-246-600-300	PROFESSIONAL SERVICES	48.00	0.00
001-246-630-400	VEHICLE MAINTENANCE	86.45	0.00
001-246-640-398	ENTERPRISE FLEET LEASE	861.43	0.00
001-261-525-231	GAS & OIL	1,534.28	0.00
001-261-535-233	UNIFORMS & UNIFORM ...	151.18	0.00
001-261-555-250	SMALL EQUIPMENT AND...	441.86	0.00
001-261-558-269	BUILDING MAINTENANCE	260.00	0.00
001-261-600-390	FIRE TRAINING / TRAVEL	757.69	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-261-604-330	PHONES/CABLE/INTERN...	1,927.37	0.00
001-261-625-380	UTILITIES	1,146.67	0.00
001-261-630-360	REPAIRS & MAINT-VEHIC...	1,300.80	0.00
001-261-640-398	ENTERPRISE FLEET LEASE	1,130.27	0.00
001-261-690-450	GPS EXPENSES	607.26	0.00
001-261-740-565	FIRE STATION UPGRADES	3,690.00	0.00
001-261-918-805	EQUIP / FIRE TURNOUTS	4,185.00	0.00
001-281-502-201	REFERENCE PUBLICATIO...	129.00	0.00
001-281-525-231	GAS & OIL	79.54	0.00
001-281-604-330	COPIER/PHONES/IPADS/...	143.21	0.00
001-290-625-380	UTILITIES	150.61	0.00
001-290-918-805	MACHINERY AND EQUI...	39,152.00	0.00
001-301-525-231	GAS & OIL	1,881.10	0.00
001-301-535-233	UNIFORMS	294.80	0.00
001-301-555-250	SMALL EQUIP, TOOLS & ...	516.47	0.00
001-301-560-270	CONSTRUCTION MATER...	13,932.73	0.00
001-301-565-272	STREETS SIGNS & PAINT	2,153.18	0.00
001-301-604-330	COMMUNICATIONS	77.33	0.00
001-301-625-380	UTILITIES/STREET LIGHT...	612.85	0.00
001-301-630-360	VEHICLE REPAIRS & MAI...	113.27	0.00
001-301-630-400	EQUIPMENT REPAIR & ...	847.52	0.00
001-301-640-398	ENTERPRISE FLEET LEASE	1,901.79	0.00
001-301-690-450	GPS EXPENSES	356.32	0.00
001-301-918-805	MACHINERY AND EQUI...	148,266.00	0.00
001-360-525-231	GAS & OIL	80.06	0.00
001-360-555-250	SMALL EQUIPMENT AND...	112.35	0.00
001-360-604-330	COMMUNICATIONS	127.33	0.00
001-360-630-400	REPAIR & MAINTENANCE	425.98	0.00
001-550-600-296	MANAGEMENT FEE	15,000.00	0.00
001-550-600-297	REIMBURSEMENT	51,370.51	0.00
002-251-501-200	SUPPLIES/DARE EXPENS...	3,754.52	0.00
015-505-501-198	BUILDING REPAIRS & MA...	141.55	0.00
015-505-525-233	JET A FUEL PURCHASES	21,484.30	0.00
015-505-541-237	OPERATING SUPPLIES	131.85	0.00
015-505-600-322	LEASE/RENT-FUEL TRUC...	800.00	0.00
015-505-600-338	CONTRACT & LEGAL SER...	517.34	0.00
015-505-604-330	CELL PHONE/POSTAGE ...	390.87	0.00
015-505-630-400	EQUIPMENT REPAIR & ...	387.49	0.00
015-505-690-450	GPS EXPENSES	64.96	0.00
022-000-088-321	MACHINERY & EQUIPM...	7,111.19	0.00
022-322-501-200	OFFICE SUPPLIES	293.00	0.00
022-322-525-231	GAS & OIL	6,193.27	0.00
022-322-535-233	UNIFORMS	1,159.59	0.00
022-322-555-250	SMALL EQUIP, TOOLS & ...	823.69	0.00
022-322-600-300	CONTRACT/PROFESSIO...	30.00	0.00
022-322-600-338	HWY 12 MAINT/RUSSELL...	2,481.79	0.00
022-322-600-379	LANDFILL FEES	32,968.66	32,968.66
022-322-600-431	CONTRACT RECYCLING ...	1,400.00	0.00
022-322-604-330	COPIER, PHONES, RADIOS	353.71	0.00
022-322-610-340	ADVERTISING	55.29	0.00
022-322-610-350	TRAVEL / TRAINING / DU...	461.25	0.00
022-322-630-252	VEHICLE R&M - COMME...	8,863.49	0.00
022-322-630-254	VEHICLE R&M - LANDSC...	6.00	0.00
022-322-630-360	VEHICLE R&M - RESIDEN...	6,161.72	0.00
022-322-630-406	EQUIPMENT R&M - LAN...	1,835.53	0.00
022-322-640-398	ENTERPRISE FLEET LEASE	1,240.68	0.00
022-322-691-450	GPS EXPENSES	890.10	0.00
120-300-912-870	2025 ADA Improvements	34,165.71	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
200-800-820-874	2011 MIDDLETON TIF	48,000.00	0.00
200-800-830-870	2022 STARK CROSSING I...	36,022.96	36,022.96
200-800-830-874	2011 MIDDLETON TIF IN...	1,200.00	0.00
200-800-840-876	BOND FEES	2,500.00	0.00
300-000-600-338	CONTRACT SERVICES	1,182.97	0.00
305-300-900-902	2024 ASPHALT OVERLAY	4,125.00	0.00
309-318-911-938	ARPA - HWY182 CONST...	505,061.94	0.00
309-318-911-940	MCWI - HWY 182 CONS...	505,061.94	0.00
311-656-600-300	PROF. SERVICE - KIMLEY...	38,250.00	0.00
312-551-600-002	KIMLEY HORNE - MCKEE...	7,227.87	0.00
312-551-901-278	PARKS SIGNAGE	6,200.00	0.00
313-653-903-854	CONSTRUCTION (2023 G...	121.29	0.00
375-551-600-297	MANAGEMENT FEES - C...	20,000.00	0.00
375-551-640-398	ENTERPRISE FLEET LEASE	781.90	0.00
375-551-907-942	EXISTING PARK IMPROV...	2,015.00	0.00
377-318-912-850	CONSTRUCTION AND PA...	1,010,123.87	0.00
681-000-115-717	METLIFE	8,037.27	8,037.27
Grand Total:		3,066,159.41	149,432.09

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	2,006,311.37	149,432.09
305300900902	4,125.00	0.00
309318911938	505,061.94	0.00
309318911940	505,061.94	0.00
311656600300	38,250.00	0.00
312551600002	7,227.87	0.00
313653903854	121.29	0.00
Grand Total:	3,066,159.41	149,432.09



200 N Lafayette Street • Starkville, MS 39759
Telephone & Fax: 662-323-3133

All invoices have been reviewed and goods received for both the Starkville Utilities Electric and Water Department Claims Docket and were purchased in accordance with the applicable purchasing statutes as established by the State of Mississippi.

Connor Carraway

Connor Carraway
Accounting & Finance Manager
Starkville Utilities

ACCOUNTS PAYABLE
AGING INVOICE

04/09/2025 2:20:11 pm

Beginning Date: 04/16/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
95 2 LADIES PROMO	03/31/25	04/16/25	1769	SUPPLIES	1,001.80			
				Total for Vendor - 95:	1,001.80	0.00	0.00	0.00
139 ACC BUSINESS	03/27/25	04/16/25	250704942	INTERNET SERVICE	1,371.75			
				Total for Vendor - 139:	1,371.75	0.00	0.00	0.00
116 AMAZON CAPITAL SERVICES	03/21/25	04/16/25	IN4P-XMG6-JJPJ	MAINTENANCE	108.99			
116 AMAZON CAPITAL SERVICES	03/26/25	04/16/25	1WXN-1JWY-VLXD	SUPPLIES	79.98			
116 AMAZON CAPITAL SERVICES	03/27/25	04/16/25	1GMH-936D-F4CR	SUPPLIES	351.54			
116 AMAZON CAPITAL SERVICES	03/31/25	04/16/25	1QTH-Y9NR-J49N	SUPPLIES	174.91			
				Total for Vendor - 116:	715.42	0.00	0.00	0.00
144 ANIXTER, INC.	03/31/25	04/16/25	6281136-00	MATERIALS	16,860.93			
				Total for Vendor - 144:	16,860.93	0.00	0.00	0.00
110 ARKANSAS ELECTRIC	03/21/25	04/16/25	03140959	MATERIALS	434.00			
				Total for Vendor - 110:	434.00	0.00	0.00	0.00
124 ATMOS ENERGY	04/03/25	04/16/25	3012612404-2025-04	UTILITY BILL	745.88			
				Total for Vendor - 124:	745.88	0.00	0.00	0.00
307 CITY OF STARKVILLE	03/28/25	04/16/25	APR 2025-TAX	TAX EQUIVALENCY	113,750.00			
				Total for Vendor - 307:	113,750.00	0.00	0.00	0.00
348 DELL MARKETING L.P.	03/01/25	04/16/25	10802169780	SOFTWARE OFFICE 365	2,105.19			
				Total for Vendor - 348:	2,105.19	0.00	0.00	0.00
495 EARLENE MALONE	04/03/25	04/16/25	033125	MILEAGE	36.40			
				Total for Vendor - 495:	36.40	0.00	0.00	0.00
496 EAST MISS LUMBER	03/28/25	04/16/25	27811/1	SUPPLIES	112.99			
496 EAST MISS LUMBER	04/01/25	04/16/25	27984/1	TOOLS	569.96			
				Total for Vendor - 496:	682.95	0.00	0.00	0.00
510 EDWARD KEMP	03/18/25	04/16/25	031324-031825	American Public Power Assoc. Co	1,062.52			
				Total for Vendor - 510:	1,062.52	0.00	0.00	0.00
508 EQUIPMENT INCORPORATED	03/21/25	04/16/25	135715851	MAINTENANCE	75.00			
				Total for Vendor - 508:	75.00	0.00	0.00	0.00
560 EVERYDAY LAND MANAGEME	04/01/25	04/16/25	110484	LANDSCAPE MAINTENANCE	5,754.17			
				Total for Vendor - 560:	5,754.17	0.00	0.00	0.00

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455 EXELL WATER & COFFEE, INC.	04/03/25	04/16/25	101041	WATER	48.50			
				Total for Vendor - 455:	48.50	0.00	0.00	0.00
604 FASTENAL COMPANY	03/21/25	04/16/25	MSSTA109725	MATERIALS	400.00			
604 FASTENAL COMPANY	03/28/25	04/16/25	MSSTA109855	SUPPLIES	463.68			
				Total for Vendor - 604:	863.68	0.00	0.00	0.00
616 FUELMAN	03/31/25	04/16/25	NP68149035	FUEL	2,128.14			
616 FUELMAN	04/07/25	04/16/25	NP68224363	FUE;	1,567.98			
				Total for Vendor - 616:	3,696.12	0.00	0.00	0.00
697 GARNER COMMUNICATION SE	03/31/25	04/16/25	1046621	PROFESSIONAL SERVICES	12,550.00			
				Total for Vendor - 697:	12,550.00	0.00	0.00	0.00
696 GARNER LUMLEY ELECTRIC	04/03/25	04/16/25	617716	MATERIALS	30,120.00			
				Total for Vendor - 696:	30,120.00	0.00	0.00	0.00
721 GOLDEN TRIANGLE SOLID WA	04/01/25	04/16/25	STMT 040125	ROW CLEARING	688.00			
				Total for Vendor - 721:	688.00	0.00	0.00	0.00
730 GRESKO UTILITY SUPPLY, INC.	02/25/25	04/16/25	50027102-1	MATERIALS	7,980.00			
				Total for Vendor - 730:	7,980.00	0.00	0.00	0.00
809 HOWARD INDUSTRIES, INC.	04/01/25	04/16/25	248386-269633	MATERIALS	5,752.00			
				Total for Vendor - 809:	5,752.00	0.00	0.00	0.00
400 IVY AUTO PARTS	03/24/25	04/16/25	752205	MAINTENANCE	150.65			
400 IVY AUTO PARTS	04/02/25	04/16/25	752915	MAINTENANCE	104.65			
				Total for Vendor - 400:	255.30	0.00	0.00	0.00
1205 LOWE'S	03/24/25	04/16/25	984382-OQSIDC	TOOLS	54.83			
1205 LOWE'S	03/27/25	04/16/25	995485-ORGPXI	TOOLS	215.85			
				Total for Vendor - 1205:	270.68	0.00	0.00	0.00
1293 MATHISTON MOBILE TRUCK R	03/04/25	04/16/25	1836	MAINTENANCE	273.76			
1293 MATHISTON MOBILE TRUCK R	03/25/25	04/16/25	1857	MAINTENANCE	1,252.78			
1293 MATHISTON MOBILE TRUCK R	03/25/25	04/16/25	1858	MAINTENANCE	2,475.10			
				Total for Vendor - 1293:	4,001.64	0.00	0.00	0.00
99009732 MS DEPT OF REVENUE (TAGS)	03/28/25	04/16/25	TK 82 VIN1FT8X3BA	TRUCK 82 TAG	12.00			
				Total for Vendor - 99009732:	12.00	0.00	0.00	0.00

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1394 NARRATIVE 12 LLC	03/25/25	04/16/25	20250327105916	CUSTOMER COMMUNICATIO	4,500.00			
				Total for Vendor - 1394:	4,500.00	0.00	0.00	0.00
1400 NESCO	02/24/25	04/16/25	S2714278.001	MATERIALS	113.24			
1400 NESCO	02/24/25	04/16/25	S2714324.001	MATERIALS	61.68			
1400 NESCO	03/04/25	04/16/25	S2715863.001	MATERIALS	661.57			
1400 NESCO	03/11/25	04/16/25	S2717457.001	MATERIALS	679.46			
1400 NESCO	03/25/25	04/16/25	S2720351.001	MATERIALS	309.83			
1400 NESCO	03/26/25	04/16/25	S2720728.001	MATERIALS	93.32			
1400 NESCO	04/03/25	04/16/25	S2722236.001	MATERIALS	280.76			
				Total for Vendor - 1400:	2,199.86	0.00	0.00	0.00
1527 OKT. BOARD OF SUPERVISORS	03/14/25	05/07/25	151643	Link Regional Econ Development	30,000.00			
				Total for Vendor - 1527:	30,000.00	0.00	0.00	0.00
1525 OKTIBBEHA CO. CO-OP	03/10/25	04/16/25	1088958	UNIFORMS	120.13			
				Total for Vendor - 1525:	120.13	0.00	0.00	0.00
1521 ONLINE COLLECTIONS	11/30/24	04/16/25	044600000327	COLLECTION FEES	521.12			
1521 ONLINE COLLECTIONS	12/31/24	04/16/25	044600000330	COLLECTION FEES	35.00			
1521 ONLINE COLLECTIONS	01/31/25	04/16/25	044600000333	COLLECTION FEES	21.35			
1521 ONLINE COLLECTIONS	03/31/25	04/16/25	044600000337	COLLECTION FEES	185.60			
				Total for Vendor - 1521:	763.07	0.00	0.00	0.00
801 QUADIENT FINANCE USA INC.	03/27/25	04/16/25	03272025	POSTAGE	44.54			
				Total for Vendor - 801:	44.54	0.00	0.00	0.00
804 QUADIENT LEASING USA INC	03/30/25	04/16/25	Q1796338	POSTAGE LEASE	679.96			
				Total for Vendor - 804:	679.96	0.00	0.00	0.00
1901 RENASANT BANK	04/02/25	04/16/25	2025-04 STMT	CREDIT CARD	6,154.17			
				Total for Vendor - 1901:	6,154.17	0.00	0.00	0.00
1887 S & S LINE SERVICE INC	03/28/25	04/16/25	2958	ROW CLEARING	1,608.40			
1887 S & S LINE SERVICE INC	03/28/25	04/16/25	2959	ROW CLEARING	5,947.20			
1887 S & S LINE SERVICE INC	03/28/25	04/16/25	2960	ROW CLEARING	5,947.20			
1887 S & S LINE SERVICE INC	04/04/25	04/16/25	2961	ROW CLEARING	1,608.40			
1887 S & S LINE SERVICE INC	04/04/25	04/16/25	2962	ROW CLEARING	5,947.20			
1887 S & S LINE SERVICE INC	04/04/25	04/16/25	2963	ROW CLEARING	5,947.20			

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1902 SOLIS	04/01/25	04/16/25	22906	Total for Vendor - 1887: IT SECURITY	27,005.60	0.00	0.00	0.00
				Total for Vendor - 1902:	569.40			
				ADVERTISING FOR BIDS	569.40	0.00	0.00	0.00
1932 STARKVILLE DAILY NEWS	03/28/25	04/16/25	300254232	ADVERTISING FOR BIDS	93.78			
1932 STARKVILLE DAILY NEWS	03/28/25	04/16/25	300254233	ADVERTISING FOR BIDS	92.90			
1932 STARKVILLE DAILY NEWS	03/28/25	04/16/25	300254234	ADVERTISING FOR BIDS	93.34			
1932 STARKVILLE DAILY NEWS	03/28/25	04/16/25	300254235	ADVERTISING FOR BIDS	94.44			
				Total for Vendor - 1932:	374.46	0.00	0.00	0.00
1940 STUART C. IRBY	03/31/25	04/16/25	S014222823.001	MATERIALS	20,131.80			
				Total for Vendor - 1940:	20,131.80	0.00	0.00	0.00
1945 SULLIVAN'S	03/27/25	04/16/25	94585	SUPPLIES	88.42			
				Total for Vendor - 1945:	88.42	0.00	0.00	0.00
2005 TK ELEVATOR CORPORATION	04/01/25	04/16/25	3008415057	MAINTENANCE	780.04			
				Total for Vendor - 2005:	780.04	0.00	0.00	0.00
2040 TVPPA EDUCATION & TRAIN.	03/05/25	04/16/25	INV0141347	SAFETY TRAINING	500.00			
				Total for Vendor - 2040:	500.00	0.00	0.00	0.00
2098 ULINE	03/25/25	04/16/25	190788491	SUPPLIES	106.18			
				Total for Vendor - 2098:	106.18	0.00	0.00	0.00
2209 VERIZON CONNECT FLEET USA	04/01/25	04/16/25	6180000069901	ACCT 100000167615 GPS	941.05			
				Total for Vendor - 2209:	941.05	0.00	0.00	0.00
2210 VERIZON WIRELESS	03/25/25	04/16/25	6109401284	ACCT# 242091190-0001	1,480.99			
2210 VERIZON WIRELESS	04/01/25	04/16/25	6109880373	ACCT# 442062821-00001	507.44			
				Total for Vendor - 2210:	1,988.43	0.00	0.00	0.00
2120 YOUNG WELDING SUPPLY, INC	03/31/25	04/16/25	30050978	GAS	128.76			
				Total for Vendor - 2120:	128.76	0.00	0.00	0.00
				Grand Total:	\$ 307,909.80	\$ 0.00	\$ 0.00	\$ 0.00

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20606 4-COUNTY EPA	04/04/25	04/16/25	2025-03	4 COUNTY UTILITIES	13,846.76			
				Total for Vendor - 20606:	13,846.76	0.00	0.00	0.00
116 AMAZON CAPITAL SERVICES	03/24/25	04/16/25	IPY1-TQYV-6LTV	MATERIALS	468.00			
116 AMAZON CAPITAL SERVICES	03/24/25	04/16/25	IQGQ-MFY9-9VLR	SUPPLIES	91.49			
116 AMAZON CAPITAL SERVICES	03/27/25	04/16/25	IXLC-V7JF-6JG6	MAINTENANCE	115.84			
116 AMAZON CAPITAL SERVICES	03/28/25	04/16/25	IXXL-IQJ1-QYLM	UNIFORMS	38.98			
116 AMAZON CAPITAL SERVICES	03/31/25	04/16/25	1GT6-9LHR-G1D1	SUPPLIES	13.83			
				Total for Vendor - 116:	728.14	0.00	0.00	0.00
144 ANIXTER, INC.	03/31/25	04/16/25	6291487-00	MATERIALS	2,085.00			
				Total for Vendor - 144:	2,085.00	0.00	0.00	0.00
20076 APAC MISSISSIPPI, INC.	03/27/25	04/16/25	4000202298	ASPHALT	651.82			
				Total for Vendor - 20076:	651.82	0.00	0.00	0.00
196 AUTOZONE	03/25/25	04/16/25	00426260813	MAINTENANCE	16.18			
196 AUTOZONE	03/28/25	04/16/25	00426263423	MAINTENANCE	56.54			
				Total for Vendor - 196:	72.72	0.00	0.00	0.00
202 BELL BUILDING SUPPLY	03/06/25	04/16/25	424460	MATERIALS	95.96			
				Total for Vendor - 202:	95.96	0.00	0.00	0.00
20204 BILL YOUNG	03/27/25	04/16/25	INV0031	CONTRACT SERVICES	7,475.00			
				Total for Vendor - 20204:	7,475.00	0.00	0.00	0.00
20186 BRENNTAG MID-SOUTH	03/25/25	04/16/25	BMS888746	MATERIALS	4,161.79			
20186 BRENNTAG MID-SOUTH	03/25/25	04/16/25	BMS888747	MATERIALS	1,962.50			
20186 BRENNTAG MID-SOUTH	03/25/25	04/16/25	BMS888748	MATERIALS	3,842.50			
20186 BRENNTAG MID-SOUTH	03/25/25	04/16/25	BMS888749	MATERIALS	5,484.00			
20186 BRENNTAG MID-SOUTH	03/25/25	04/16/25	BMS888750	MATERIALS	5,425.50			
				Total for Vendor - 20186:	20,876.29	0.00	0.00	0.00
20303 C SPIRE	04/01/25	04/16/25	0031571838 MAR-202	CELL PHONE SERVICE	613.62			
				Total for Vendor - 20303:	613.62	0.00	0.00	0.00
20189 CADENCE BANK-2012 BONDS	03/28/25	04/16/25	05/01/2025	2.6M GO BOND PAYMENT	16,904.52			
				Total for Vendor - 20189:	16,904.52	0.00	0.00	0.00
314 CINTAS CORPORATION	03/28/25	04/16/25	5261581501	SAFETY SUPPLIES	302.17			
				Total for Vendor - 314:	302.17	0.00	0.00	0.00

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307 CITY OF STARKVILLE	03/28/25	04/16/25	APR 2025-SRL	STATE REVOLVING LOANS	25,345.01			
				Total for Vendor - 307:	25,345.01	0.00	0.00	0.00
20362 CONSOLIDATED PIPE & SUPPL	03/20/25	04/16/25	MS0317802	MATERIALS	942.00			
20362 CONSOLIDATED PIPE & SUPPL	03/20/25	04/16/25	MS0317803	MATERIALS	6,271.20			
20362 CONSOLIDATED PIPE & SUPPL	03/20/25	04/16/25	MS0317804	MATERIALS	4,130.00			
20362 CONSOLIDATED PIPE & SUPPL	03/20/25	04/16/25	MS0317805	MATERIALS	4,950.00			
20362 CONSOLIDATED PIPE & SUPPL	03/26/25	04/16/25	MS0317942	MATERIALS	1,008.00			
20362 CONSOLIDATED PIPE & SUPPL	03/26/25	04/16/25	MS0317943	MATERIALS	1,765.00			
20362 CONSOLIDATED PIPE & SUPPL	03/27/25	04/16/25	MS0317971	MATERIALS	1,509.00			
20362 CONSOLIDATED PIPE & SUPPL	03/27/25	04/16/25	MS0317972	MATERIALS	420.00			
20362 CONSOLIDATED PIPE & SUPPL	03/27/25	04/16/25	MS0317973	MATERIALS	2,150.00			
20362 CONSOLIDATED PIPE & SUPPL	03/27/25	04/16/25	MS0317974	MATERIALS	1,350.00			
20362 CONSOLIDATED PIPE & SUPPL	03/28/25	04/16/25	MS0318004	MATERIALS	140.00			
20362 CONSOLIDATED PIPE & SUPPL	03/28/25	04/16/25	MS0318005	MATERIALS	4,650.00			
20362 CONSOLIDATED PIPE & SUPPL	03/28/25	04/16/25	MS0318006	MATERIALS	4,650.00			
20362 CONSOLIDATED PIPE & SUPPL	04/02/25	04/16/25	MS0318082	MATERIALS	180.00			
				Total for Vendor - 20362:	34,115.20	0.00	0.00	0.00
20372 COVINGTON SALES & SERVICE	04/02/25	04/16/25	101854	EQUIPMENT	219.66			
				Total for Vendor - 20372:	219.66	0.00	0.00	0.00
486 DOSS ELECTRIC, INC.	03/28/25	04/16/25	8704	PROFESSIONAL SERVICES	7,200.00			
				Total for Vendor - 486:	7,200.00	0.00	0.00	0.00
496 EAST MISS LUMBER	03/31/25	04/16/25	27951/1	SUPPLIES	9.48			
496 EAST MISS LUMBER	04/04/25	04/16/25	28319/1	TOOLS	152.94			
				Total for Vendor - 496:	162.42	0.00	0.00	0.00
561 ELVIRA'S TRUCKING ACADEM	03/25/25	04/16/25	000000-134	CDL TRAINING	4,000.00			
				Total for Vendor - 561:	4,000.00	0.00	0.00	0.00
20637 FISHER SCIENTIFIC	03/31/25	04/16/25	9957899	LAB SUPPLIES	927.69			
				Total for Vendor - 20637:	927.69	0.00	0.00	0.00
20690 GARVER LLC	02/27/25	04/16/25	2401589-3	WWTP AERATION IMPROVEM	13,971.72			
20690 GARVER LLC	04/02/25	04/16/25	2401917-2	WWTP HEADWORKS & EQ INP	58,376.81			
				Total for Vendor - 20690:	72,348.53	0.00	0.00	0.00
691 GATEWAY TIRE&SERVICE CEN	03/28/25	04/16/25	1018-213029	MAINTENANCE	1,028.56			

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713 GILLILANDS TREE SERVICE	03/21/25	04/16/25	INV137	Total for Vendor - 691:	1,028.56	0.00	0.00	0.00
713 GILLILANDS TREE SERVICE	03/27/25	04/16/25	INV138		2,760.00			
				CONTRACT SERVICES	2,422.50			
				CONTRACT SERVICES				
				Total for Vendor - 713:	5,182.50	0.00	0.00	0.00
822 H & H CONSTRUCTION & EXC L	03/31/25	04/16/25	1607	CONTRACT SERVICES	2,360.00			
822 H & H CONSTRUCTION & EXC L	03/31/25	04/16/25	1608	CONTRACT SERVICES	2,500.00			
822 H & H CONSTRUCTION & EXC L	03/31/25	04/16/25	1609	CONTRACT SERVICES	2,380.00			
822 H & H CONSTRUCTION & EXC L	03/31/25	04/16/25	1610	CONTRACT SERVICES	2,180.00			
822 H & H CONSTRUCTION & EXC L	03/31/25	04/16/25	1611	CONTRACT SERVICES	980.00			
				Total for Vendor - 822:	10,400.00	0.00	0.00	0.00
20702 HACH	03/14/25	04/16/25	14413140	MATERIALS	1,989.40			
20702 HACH	03/17/25	04/16/25	14416823	MATERIALS	39.95			
				Total for Vendor - 20702:	2,029.35	0.00	0.00	0.00
20765 HYDRA SERVICE, INC.	03/31/25	04/16/25	186953	PUMP FITTINGS	437.00			
20765 HYDRA SERVICE, INC.	04/04/25	04/16/25	187135	PUMP FITTINGS	316.00			
20765 HYDRA SERVICE, INC.	04/04/25	04/16/25	187136	PUMP FITTINGS	506.00			
				Total for Vendor - 20765:	1,259.00	0.00	0.00	0.00
1023 JACKSON LAND SERVICES	03/20/25	04/16/25	JLS123	PROFESSIONAL SERVICES	5,600.00			
				Total for Vendor - 1023:	5,600.00	0.00	0.00	0.00
1205 LOWE'S	04/01/25	04/16/25	979967-ORWSJP	SUPPLIES	19.32			
				Total for Vendor - 1205:	19.32	0.00	0.00	0.00
1280 MABCO WELDING	03/20/25	04/16/25	733	PROFESSIONAL SERVICES	2,507.50			
				Total for Vendor - 1280:	2,507.50	0.00	0.00	0.00
21311 MAGNOLIA PUMP & EQUIPMEN	10/30/24	04/16/25	4222	PUMP REPAIRS	4,993.00			
				Total for Vendor - 21311:	4,993.00	0.00	0.00	0.00
99009988 MITCHELL, MCNUTT & SAMS P	04/08/25	04/16/25	504226	LEGAL FEES	1,900.00			
				Total for Vendor - 99009988:	1,900.00	0.00	0.00	0.00
1322 MMC MATERIALS, INC.	03/25/25	04/16/25	941131	ASPHALT	573.75			
1322 MMC MATERIALS, INC.	03/27/25	04/16/25	941690	ASPHALT	328.50			
1322 MMC MATERIALS, INC.	04/01/25	04/16/25	942331	CONCRETE	410.25			
				Total for Vendor - 1322:	1,312.50	0.00	0.00	0.00

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21302 MOCKBEE ELLIS, P.A.	03/25/25	04/16/25	24614	LEGAL FEES	35,288.76			
				Total for Vendor - 21302:	35,288.76	0.00	0.00	0.00
1341 MS DEVELOPMENT AUTHORIT	03/28/25	04/16/25	05/01/2025	CAP LOANS	27,070.29			
				Total for Vendor - 1341:	27,070.29			
21396 NEEL-SCHAFFER	03/10/25	04/16/25	1104542	PROFESSIONAL SERVICES	1,495.68			
				Total for Vendor - 21396:	1,495.68	0.00	0.00	0.00
21329 NORTH CENTRAL LABORATOR	03/28/25	04/16/25	517769	LAB SUPPLIES	839.40			
				Total for Vendor - 21329:	839.40	0.00	0.00	0.00
1525 OKTIBBEHA CO. CO-OP	03/25/25	04/16/25	1094014	MATERIALS	126.50			
1525 OKTIBBEHA CO. CO-OP	03/28/25	04/16/25	1095312	SUPPLIES	77.97			
1525 OKTIBBEHA CO. CO-OP	04/03/25	04/16/25	1097548	MATERIALS	187.50			
1525 OKTIBBEHA CO. CO-OP	04/03/25	04/16/25	1097822	MATERIALS	78.00			
1525 OKTIBBEHA CO. CO-OP	04/03/25	04/16/25	1097854	MATERIALS	214.99			
1525 OKTIBBEHA CO. CO-OP	04/03/25	04/16/25	1097881	MATERIALS	44.85			
1525 OKTIBBEHA CO. CO-OP	04/04/25	04/16/25	1098168	MATERIALS	71.60			
				Total for Vendor - 1525:	801.41	0.00	0.00	0.00
21892 S&N AIROFLO INC	02/03/25	02/19/25	19297	AERATOR RENTAL		6,000.00		
				Total for Vendor - 21892:	0.00	6,000.00	0.00	0.00
1937 SOUTHERN PIPE & SUPPLY	03/03/25	04/16/25	556798-00	MATERIALS	3,501.00			
1937 SOUTHERN PIPE & SUPPLY	04/04/25	04/16/25	720096-00	MATERIALS	91.86			
				Total for Vendor - 1937:	3,592.86	0.00	0.00	0.00
1932 STARKVILLE DAILY NEWS	03/28/25	04/16/25	300254225	ADVERTISING FOR BIDS - HE	138.66			
				Total for Vendor - 1932:	138.66	0.00	0.00	0.00
2098 ULINE	03/24/25	04/16/25	190704979	SAFETY SUPPLIES	465.06			
2098 ULINE	03/26/25	04/16/25	190837993	SAFETY SUPPLIES	490.92			
2098 ULINE	04/01/25	04/16/25	191094023	EQUIPMENT	1,017.33			
				Total for Vendor - 2098:	1,973.31	0.00	0.00	0.00
1818 UNITED RENTALS, INC.	03/21/25	04/16/25	245865444-001	EQUIPMENT	242.69			
				Total for Vendor - 1818:	242.69	0.00	0.00	0.00
2104 UPS	03/29/25	04/16/25	000012031F135	POSTAGE	58.35			
2104 UPS	04/05/25	04/16/25	000012031F145	POSTAGE	125.30			

ACCOUNTS PAYABLE
AGING INVOICE

04/09/2025 2:20:33 pm

Beginning Date: 04/16/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
				Total for Vendor - 2104:	183.65	0.00	0.00	0.00
22111 USA BLUEBOOK	03/25/25	04/16/25	INV00661463	SUPPLIES	288.23			
22111 USA BLUEBOOK	03/31/25	04/16/25	INV00667364	SAFETY EQUIPMENT	197.31			
22111 USA BLUEBOOK	04/02/25	04/16/25	INV00669019	MATERIALS	336.10			
				Total for Vendor - 22111:	821.64	0.00	0.00	0.00
22202 WAYPOINT ANALYTICAL	03/18/25	04/16/25	04-1089278	TESTING	348.00			
22202 WAYPOINT ANALYTICAL	03/24/25	04/16/25	04-1089437	TESTING	348.00			
22202 WAYPOINT ANALYTICAL	04/01/25	04/16/25	04-1089693	TESTING	348.00			
				Total for Vendor - 22202:	1,044.00	0.00	0.00	0.00
				Grand Total:	\$ 317,694.59	\$ 6,000.00	\$ 0.00	\$ 0.00



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Finance
AGENDA DATE: 4/15/25
PAGE: 1 of 31

SUBJECT: Request acceptance of the March 2025 financial statements of the City of Starkville, MS.

AMOUNT & SOURCE OF FUNDING: N/A

FISCAL NOTE: N/A

AUTHORIZATION HISTORY: N/A

**REQUESTING
DEPARTMENT:** City Clerk's Office

**DIRECTOR'S
AUTHORIZATION:** Lesa Hardin

FOR MORE INFORMATION CONTACT: Lesa Hardin, City Clerk/CFO,
Webb Corban, Director of Finance
or Connor Carraway Accounting Manager at Starkville Utilities

SUGGESTED MOTION:

Acceptance of the March 2025 financial statements of the City of Starkville, MS.



Budget Report

Group Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 001 - GENERAL FUND						
Revenue						
Department: 000 - UNDESIGNATED						
200 - TAXES	10,582,500.00	10,582,500.00	1,693,896.46	9,187,811.22	-1,394,688.78	86.82 %
206 - LIEU OF TAXES	813,700.00	813,700.00	1,549.86	643,497.58	-170,202.42	79.08 %
220 - LICENSES AND PERMITS	379,500.00	379,500.00	20,014.53	138,977.70	-240,522.30	36.62 %
230 - INTERGOVERNMENTAL REVENUES	12,468,500.00	12,503,242.00	1,511,547.73	6,909,274.15	-5,593,967.85	55.26 %
250 - GRANTS	120,000.00	150,760.00	0.00	46,164.02	-104,595.98	30.62 %
330 - FINES AND FORFEITS	689,000.00	704,000.00	88,131.43	433,485.26	-270,514.74	61.57 %
340 - MISCELLANEOUS	944,600.00	966,400.00	127,145.50	803,340.43	-163,059.57	83.13 %
360 - CHARGES FOR SERVICES	37,000.00	38,320.00	259.00	38,588.71	268.71	100.70 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	4,380,000.00	4,496,250.00	113,750.00	812,689.55	-3,683,560.45	18.07 %
631 - ODDFELLOWS	6,400.00	6,400.00	906.24	5,271.05	-1,128.95	82.36 %
Department: 000 - UNDESIGNATED Total:	30,421,200.00	30,641,072.00	3,557,200.75	19,019,099.67	-11,621,972.33	62.07 %
Revenue Total:	30,421,200.00	30,641,072.00	3,557,200.75	19,019,099.67	-11,621,972.33	62.07 %
Expense						
Department: 100 - BOARD OF ALDERMEN						
400 - PERSONNEL SERVICES	220,450.00	220,450.00	17,395.63	109,629.34	110,820.66	49.73 %
500 - SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00 %
600 - CONTRACTUAL SERVICES	14,250.00	14,250.00	157.36	3,141.37	11,108.63	22.04 %
Department: 100 - BOARD OF ALDERMEN Total:	234,950.00	234,950.00	17,552.99	112,770.71	122,179.29	48.00 %
Department: 110 - MUNICIPAL COURT						
400 - PERSONNEL SERVICES	431,625.00	431,625.00	32,081.84	203,780.91	227,844.09	47.21 %
500 - SUPPLIES	9,000.00	9,000.00	2,118.50	3,886.46	5,113.54	43.18 %
600 - CONTRACTUAL SERVICES	44,275.00	44,275.00	704.45	29,620.87	14,654.13	66.90 %
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 110 - MUNICIPAL COURT Total:	487,900.00	487,900.00	34,904.79	237,288.24	250,611.76	48.63 %
Department: 120 - MAYORS OFFICE						
400 - PERSONNEL SERVICES	184,725.00	184,725.00	14,192.03	91,751.43	92,973.57	49.67 %
500 - SUPPLIES	10,000.00	10,000.00	509.07	3,307.64	6,692.36	33.08 %
600 - CONTRACTUAL SERVICES	132,700.00	132,700.00	17,812.73	56,898.60	75,801.40	42.88 %
Department: 120 - MAYORS OFFICE Total:	327,425.00	327,425.00	32,513.83	151,957.67	175,467.33	46.41 %
Department: 123 - IT						
400 - PERSONNEL SERVICES	394,185.00	394,185.00	30,229.17	192,840.64	201,344.36	48.92 %
500 - SUPPLIES	1,000.00	2,750.00	160.00	1,978.94	771.06	71.96 %
600 - CONTRACTUAL SERVICES	214,500.00	214,500.00	14,438.35	172,026.95	42,473.05	80.20 %
800 - DEBT SERVICE	180,705.00	39,730.00	497.85	34,909.50	4,820.50	87.87 %
900 - CAPITAL OUTLAY	31,000.00	170,225.00	0.00	45,721.90	124,503.10	26.86 %
Department: 123 - IT Total:	821,390.00	821,390.00	45,325.37	447,477.93	373,912.07	54.48 %
Department: 130 - ELECTIONS						
500 - SUPPLIES	2,500.00	2,500.00	2,387.69	2,731.97	-231.97	109.28 %
600 - CONTRACTUAL SERVICES	20,000.00	30,000.00	25.00	25.00	29,975.00	0.08 %
Department: 130 - ELECTIONS Total:	22,500.00	32,500.00	2,412.69	2,756.97	29,743.03	8.48 %
Department: 142 - CITY CLERKS OFFICE						
400 - PERSONNEL SERVICES	471,335.00	471,335.00	36,317.34	230,755.17	240,579.83	48.96 %
500 - SUPPLIES	7,500.00	7,500.00	172.40	2,565.11	4,934.89	34.20 %
600 - CONTRACTUAL SERVICES	243,250.00	243,250.00	1,481.01	76,349.42	166,900.58	31.39 %
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 142 - CITY CLERKS OFFICE Total:	725,085.00	725,085.00	37,970.75	309,669.70	415,415.30	42.71 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 160 - ATTORNEY AND STAFF						
400 - PERSONNEL SERVICES	73,920.00	73,920.00	5,680.89	36,872.52	37,047.48	49.88 %
Department: 160 - ATTORNEY AND STAFF Total:	73,920.00	73,920.00	5,680.89	36,872.52	37,047.48	49.88 %
Department: 169 - LEGAL						
600 - CONTRACTUAL SERVICES	205,000.00	205,000.00	10,106.26	92,410.64	112,589.36	45.08 %
Department: 169 - LEGAL Total:	205,000.00	205,000.00	10,106.26	92,410.64	112,589.36	45.08 %
Department: 180 - HUMAN RESOURCES						
400 - PERSONNEL SERVICES	484,300.00	484,300.00	36,330.83	235,808.54	248,491.46	48.69 %
500 - SUPPLIES	2,100.00	2,100.00	0.00	1,366.74	733.26	65.08 %
600 - CONTRACTUAL SERVICES	51,450.00	51,450.00	781.17	18,378.08	33,071.92	35.72 %
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 180 - HUMAN RESOURCES Total:	540,850.00	540,850.00	37,112.00	255,553.36	285,296.64	47.25 %
Department: 190 - CITY PLANNER						
400 - PERSONNEL SERVICES	203,910.00	203,910.00	15,515.32	101,463.44	102,446.56	49.76 %
500 - SUPPLIES	600.00	600.00	30.35	280.33	319.67	46.72 %
600 - CONTRACTUAL SERVICES	66,550.00	76,770.00	10,806.98	54,737.28	22,032.72	71.30 %
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Department: 190 - CITY PLANNER Total:	274,060.00	284,280.00	26,352.65	156,481.05	127,798.95	55.04 %
Department: 191 - EXTERNAL SERVICE						
400 - PERSONNEL SERVICES	182,025.00	182,025.00	13,331.21	66,586.70	115,438.30	36.58 %
Department: 191 - EXTERNAL SERVICE Total:	182,025.00	182,025.00	13,331.21	66,586.70	115,438.30	36.58 %
Department: 192 - GENERAL GOVERN BLDG & PLANT						
500 - SUPPLIES	5,300.00	5,300.00	275.75	2,139.58	3,160.42	40.37 %
600 - CONTRACTUAL SERVICES	153,500.00	153,500.00	8,085.89	53,968.25	99,531.75	35.16 %
Department: 192 - GENERAL GOVERN BLDG & PLANT Total:	158,800.00	158,800.00	8,361.64	56,107.83	102,692.17	35.33 %
Department: 195 - TRANSFERS TO OTHER AGENCIES						
600 - CONTRACTUAL SERVICES	65,898.00	65,898.00	0.00	45,898.00	20,000.00	69.65 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	4,500.00	4,500.00	350.00	350.00	4,150.00	7.78 %
990 - TRANSFERS	940,500.00	932,800.00	0.00	621,271.31	311,528.69	66.60 %
Department: 195 - TRANSFERS TO OTHER AGENCIES Total:	1,010,898.00	1,003,198.00	350.00	667,519.31	335,678.69	66.54 %
Department: 196 - CEMETERY ADMINISTRATION						
600 - CONTRACTUAL SERVICES	23,500.00	23,500.00	2,969.99	8,769.99	14,730.01	37.32 %
631 - ODDFELLOWS	22,500.00	22,500.00	3,500.00	13,775.00	8,725.00	61.22 %
Department: 196 - CEMETERY ADMINISTRATION Total:	46,000.00	46,000.00	6,469.99	22,544.99	23,455.01	49.01 %
Department: 197 - ENGINEERING						
400 - PERSONNEL SERVICES	569,530.00	569,530.00	35,306.80	221,434.58	348,095.42	38.88 %
500 - SUPPLIES	5,000.00	5,000.00	132.49	2,048.96	2,951.04	40.98 %
600 - CONTRACTUAL SERVICES	54,150.00	57,560.00	5,593.70	18,802.41	38,757.59	32.67 %
900 - CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Department: 197 - ENGINEERING Total:	633,680.00	637,090.00	41,032.99	242,285.95	394,804.05	38.03 %
Department: 201 - POLICE DEPARTMENT						
400 - PERSONNEL SERVICES	6,273,377.00	6,273,377.00	511,797.78	3,307,435.30	2,965,941.70	52.72 %
500 - SUPPLIES	521,000.00	521,000.00	40,836.57	248,251.65	272,748.35	47.65 %
600 - CONTRACTUAL SERVICES	1,001,220.00	1,019,400.00	74,597.57	521,903.66	497,496.34	51.20 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	0.00	1,440.00	0.00	1,440.00	0.00	100.00 %
800 - DEBT SERVICE	77,700.00	77,700.00	0.00	0.00	77,700.00	0.00 %
900 - CAPITAL OUTLAY	70,000.00	104,742.00	0.00	12,602.44	92,139.56	12.03 %
Department: 201 - POLICE DEPARTMENT Total:	7,943,297.00	7,997,659.00	627,231.92	4,091,633.05	3,906,025.95	51.16 %
Department: 245 - DISPATCHERS						
400 - PERSONNEL SERVICES	369,215.00	369,215.00	26,745.72	196,100.05	173,114.95	53.11 %
500 - SUPPLIES	1,000.00	1,000.00	248.50	1,138.87	-138.87	113.89 %
600 - CONTRACTUAL SERVICES	2,500.00	2,500.00	0.00	940.00	1,560.00	37.60 %
Department: 245 - DISPATCHERS Total:	372,715.00	372,715.00	26,994.22	198,178.92	174,536.08	53.17 %
Department: 246 - CODE ENFORCEMENT						
400 - PERSONNEL SERVICES	144,225.00	144,225.00	10,298.71	59,952.99	84,272.01	41.57 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
500 - SUPPLIES	4,500.00	4,500.00	419.54	1,822.82	2,677.18	40.51 %
600 - CONTRACTUAL SERVICES	15,740.00	22,555.00	7,688.43	13,475.17	9,079.83	59.74 %
Department: 246 - CODE ENFORCEMENT Total:	164,465.00	171,280.00	18,406.68	75,250.98	96,029.02	43.93 %
Department: 254 - DUI GRANT						
400 - PERSONNEL SERVICES	188,115.00	188,115.00	7,514.38	89,839.42	98,275.58	47.76 %
Department: 254 - DUI GRANT Total:	188,115.00	188,115.00	7,514.38	89,839.42	98,275.58	47.76 %
Department: 261 - FIRE DEPARTMENT						
400 - PERSONNEL SERVICES	4,602,685.00	4,602,685.00	410,825.22	2,413,884.09	2,188,800.91	52.45 %
500 - SUPPLIES	138,100.00	138,100.00	8,997.99	56,280.90	81,819.10	40.75 %
600 - CONTRACTUAL SERVICES	307,720.00	309,425.00	22,692.33	189,432.58	119,992.42	61.22 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	0.00	33,447.00	0.00	33,445.67	1.33	100.00 %
800 - DEBT SERVICE	219,475.00	219,475.00	0.00	219,470.14	4.86	100.00 %
900 - CAPITAL OUTLAY	72,500.00	65,813.00	2,790.00	43,577.19	22,235.81	66.21 %
Department: 261 - FIRE DEPARTMENT Total:	5,340,480.00	5,368,945.00	445,305.54	2,956,090.57	2,412,854.43	55.06 %
Department: 281 - BUILDING/COMMUNITY DEVELOPMENT						
400 - PERSONNEL SERVICES	295,475.00	295,475.00	18,226.88	123,297.05	172,177.95	41.73 %
500 - SUPPLIES	7,600.00	7,600.00	186.60	1,036.82	6,563.18	13.64 %
600 - CONTRACTUAL SERVICES	22,250.00	125,265.00	103,272.79	108,271.03	16,993.97	86.43 %
900 - CAPITAL OUTLAY	100.00	100.00	0.00	0.00	100.00	0.00 %
Department: 281 - BUILDING/COMMUNITY DEVELOPMENT Total:	325,425.00	428,440.00	121,686.27	232,604.90	195,835.10	54.29 %
Department: 290 - CIVIL DEFENSE/WARNING SYSTEM						
600 - CONTRACTUAL SERVICES	20,500.00	28,200.00	391.03	13,979.01	14,220.99	49.57 %
900 - CAPITAL OUTLAY	60,000.00	67,500.00	0.00	0.00	67,500.00	0.00 %
Department: 290 - CIVIL DEFENSE/WARNING SYSTEM Total:	80,500.00	95,700.00	391.03	13,979.01	81,720.99	14.61 %
Department: 301 - STREET DEPARTMENT						
400 - PERSONNEL SERVICES	1,076,775.00	1,076,775.00	81,478.18	530,990.14	545,784.86	49.31 %
500 - SUPPLIES	262,000.00	262,000.00	12,338.13	87,000.52	174,999.48	33.21 %
600 - CONTRACTUAL SERVICES	639,855.00	639,855.00	51,254.02	278,539.96	361,315.04	43.53 %
800 - DEBT SERVICE	31,215.00	31,215.00	0.00	15,605.92	15,609.08	49.99 %
900 - CAPITAL OUTLAY	75,000.00	75,000.00	0.00	14,017.22	60,982.78	18.69 %
Department: 301 - STREET DEPARTMENT Total:	2,084,845.00	2,084,845.00	145,070.33	926,153.76	1,158,691.24	44.42 %
Department: 360 - ANIMAL CONTROL						
400 - PERSONNEL SERVICES	114,415.00	114,415.00	8,917.29	56,430.77	57,984.23	49.32 %
500 - SUPPLIES	6,500.00	6,500.00	200.32	1,336.06	5,163.94	20.55 %
600 - CONTRACTUAL SERVICES	6,600.00	6,600.00	83.33	4,484.72	2,115.28	67.95 %
Department: 360 - ANIMAL CONTROL Total:	127,515.00	127,515.00	9,200.94	62,251.55	65,263.45	48.82 %
Department: 550 - PARKS AND REC DEPARTMENT						
600 - CONTRACTUAL SERVICES	1,878,000.00	1,878,000.00	120,548.64	853,371.80	1,024,628.20	45.44 %
Department: 550 - PARKS AND REC DEPARTMENT Total:	1,878,000.00	1,878,000.00	120,548.64	853,371.80	1,024,628.20	45.44 %
Department: 900 - INTERFUND TRANSACTIONS						
900 - CAPITAL OUTLAY	3,000,000.00	3,000,000.00	0.00	0.00	3,000,000.00	0.00 %
950 - TRANSFERS	0.00	15,000.00	0.00	0.00	15,000.00	0.00 %
990 - TRANSFERS	3,171,360.00	3,152,445.00	658,172.34	1,515,856.99	1,636,588.01	48.09 %
Department: 900 - INTERFUND TRANSACTIONS Total:	6,171,360.00	6,167,445.00	658,172.34	1,515,856.99	4,651,588.01	24.58 %
Expense Total:	30,421,200.00	30,641,072.00	2,500,000.34	13,873,494.52	16,767,577.48	45.28 %
Fund: 001 - GENERAL FUND Surplus (Deficit):	0.00	0.00	1,057,200.41	5,145,605.15	5,145,605.15	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 002 - RESTRICTED POLICE FUND						
Revenue						
Department: 000 - UNDESIGNATED						
330 - FINES AND FORFEITS	13,000.00	3,000.00	714.75	3,188.00	188.00	106.27 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	10,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	23,000.00	33,000.00	714.75	3,188.00	-29,812.00	9.66 %
Revenue Total:	23,000.00	33,000.00	714.75	3,188.00	-29,812.00	9.66 %
Expense						
Department: 251 - DRUG EDUCATION FUND						
500 - SUPPLIES	9,000.00	9,000.00	1,205.06	2,450.55	6,549.45	27.23 %
900 - CAPITAL OUTLAY	14,000.00	24,000.00	0.00	0.00	24,000.00	0.00 %
Department: 251 - DRUG EDUCATION FUND Total:	23,000.00	33,000.00	1,205.06	2,450.55	30,549.45	7.43 %
Expense Total:	23,000.00	33,000.00	1,205.06	2,450.55	30,549.45	7.43 %
Fund: 002 - RESTRICTED POLICE FUND Surplus (Deficit):	0.00	0.00	-490.31	737.45	737.45	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 003 - RESTRICTED FIRE FUND						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	167,000.00	167,000.00	0.00	0.00	-167,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	167,000.00	167,000.00	0.00	0.00	-167,000.00	0.00 %
Revenue Total:	167,000.00	167,000.00	0.00	0.00	-167,000.00	0.00 %
Expense						
Department: 560 - RESTRICTED FIRE FUND						
500 - SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
600 - CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00	750.00	0.00 %
800 - DEBT SERVICE	163,816.00	163,816.00	0.00	81,908.00	81,908.00	50.00 %
900 - CAPITAL OUTLAY	434.00	434.00	0.00	0.00	434.00	0.00 %
Department: 560 - RESTRICTED FIRE FUND Total:	167,000.00	167,000.00	0.00	81,908.00	85,092.00	49.05 %
Expense Total:	167,000.00	167,000.00	0.00	81,908.00	85,092.00	49.05 %
Fund: 003 - RESTRICTED FIRE FUND Surplus (Deficit):	0.00	0.00	0.00	-81,908.00	-81,908.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 015 - AIRPORT FUND						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	142,860.00	120,810.00	0.00	120,775.18	-34.82	99.97 %
340 - MISCELLANEOUS	50,900.00	50,900.00	4,426.00	25,921.00	-24,979.00	50.93 %
360 - CHARGES FOR SERVICES	878,575.00	878,575.00	70,078.08	567,665.97	-310,909.03	64.61 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	710,000.00	667,500.00	0.00	2,000.00	-665,500.00	0.30 %
Department: 000 - UNDESIGNATED Total:	1,782,335.00	1,717,785.00	74,504.08	716,362.15	-1,001,422.85	41.70 %
Revenue Total:	1,782,335.00	1,717,785.00	74,504.08	716,362.15	-1,001,422.85	41.70 %
Expense						
Department: 505 - AIRPORT						
400 - PERSONNEL SERVICES	332,110.00	332,110.00	23,560.39	156,431.78	175,678.22	47.10 %
500 - SUPPLIES	643,500.00	643,500.00	76,017.28	342,245.39	301,254.61	53.18 %
600 - CONTRACTUAL SERVICES	125,450.00	125,450.00	4,351.09	78,709.73	46,740.27	62.74 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	52,530.00	52,530.00	56,217.70	63,728.12	-11,198.12	121.32 %
900 - CAPITAL OUTLAY	628,745.00	564,195.00	0.00	0.00	564,195.00	0.00 %
Department: 505 - AIRPORT Total:	1,782,335.00	1,717,785.00	160,146.46	641,115.02	1,076,669.98	37.32 %
Expense Total:	1,782,335.00	1,717,785.00	160,146.46	641,115.02	1,076,669.98	37.32 %
Fund: 015 - AIRPORT FUND Surplus (Deficit):	0.00	0.00	-85,642.38	75,247.13	75,247.13	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 016 - RESTRICTED AIRPORT						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	534,508.00	534,508.00	63,633.68	143,677.79	-390,830.21	26.88 %
Department: 000 - UNDESIGNATED Total:	534,508.00	534,508.00	63,633.68	143,677.79	-390,830.21	26.88 %
Revenue Total:	534,508.00	534,508.00	63,633.68	143,677.79	-390,830.21	26.88 %
Expense						
Department: 515 - RESTRICTED PROJECTS						
600 - CONTRACTUAL SERVICES	180,030.00	180,030.00	27,977.50	46,630.75	133,399.25	25.90 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	354,478.00	354,478.00	27,256.27	151,300.80	203,177.20	42.68 %
Department: 515 - RESTRICTED PROJECTS Total:	534,508.00	534,508.00	55,233.77	197,931.55	336,576.45	37.03 %
Expense Total:	534,508.00	534,508.00	55,233.77	197,931.55	336,576.45	37.03 %
Fund: 016 - RESTRICTED AIRPORT Surplus (Deficit):	0.00	0.00	8,399.91	-54,253.76	-54,253.76	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 022 - ENVIRONMENTAL SERVICES						
Revenue						
Department: 000 - UNDESIGNATED						
340 - MISCELLANEOUS	3,425,000.00	3,425,000.00	279,271.15	1,859,216.06	-1,565,783.94	54.28 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	325,000.00	325,000.00	0.00	0.00	-325,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	3,750,000.00	3,750,000.00	279,271.15	1,859,216.06	-1,890,783.94	49.58 %
Revenue Total:	3,750,000.00	3,750,000.00	279,271.15	1,859,216.06	-1,890,783.94	49.58 %
Expense						
Department: 322 - SANITATION DEPARTMENT						
400 - PERSONNEL SERVICES	2,033,355.00	2,033,355.00	171,184.96	1,013,076.84	1,020,278.16	49.82 %
500 - SUPPLIES	268,000.00	268,000.00	15,116.29	109,732.43	158,267.57	40.94 %
600 - CONTRACTUAL SERVICES	838,570.00	838,570.00	70,770.89	360,802.82	477,767.18	43.03 %
800 - DEBT SERVICE	408,580.00	408,580.00	16,440.53	167,872.52	240,707.48	41.09 %
900 - CAPITAL OUTLAY	201,495.00	201,495.00	14,625.00	19,500.00	181,995.00	9.68 %
Department: 322 - SANITATION DEPARTMENT Total:	3,750,000.00	3,750,000.00	288,137.67	1,670,984.61	2,079,015.39	44.56 %
Expense Total:	3,750,000.00	3,750,000.00	288,137.67	1,670,984.61	2,079,015.39	44.56 %
Fund: 022 - ENVIRONMENTAL SERVICES Surplus (Deficit):	0.00	0.00	-8,866.52	188,231.45	188,231.45	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 023 - LANDFILL ACCOUNT						
Revenue						
Department: 000 - UNDESIGNATED						
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,390,000.00	1,390,000.00	19,318.77	120,347.38	-1,269,652.62	8.66 %
Department: 000 - UNDESIGNATED Total:	1,390,000.00	1,390,000.00	19,318.77	120,347.38	-1,269,652.62	8.66 %
Revenue Total:	1,390,000.00	1,390,000.00	19,318.77	120,347.38	-1,269,652.62	8.66 %
Expense						
Department: 323 - LANDFILL						
600 - CONTRACTUAL SERVICES	240,000.00	240,000.00	0.00	0.00	240,000.00	0.00 %
900 - CAPITAL OUTLAY	1,150,000.00	1,150,000.00	0.00	0.00	1,150,000.00	0.00 %
Department: 323 - LANDFILL Total:	1,390,000.00	1,390,000.00	0.00	0.00	1,390,000.00	0.00 %
Expense Total:	1,390,000.00	1,390,000.00	0.00	0.00	1,390,000.00	0.00 %
Fund: 023 - LANDFILL ACCOUNT Surplus (Deficit):	0.00	0.00	19,318.77	120,347.38	120,347.38	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 120 - MODERNIZATION USE TAX						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	2,200,000.00	2,200,000.00	0.00	1,112,935.15	-1,087,064.85	50.59 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,990,000.00	1,994,000.00	0.00	0.00	-1,994,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	4,190,000.00	4,194,000.00	0.00	1,112,935.15	-3,081,064.85	26.54 %
Revenue Total:	4,190,000.00	4,194,000.00	0.00	1,112,935.15	-3,081,064.85	26.54 %
Expense						
Department: 300 - STREET DEPARTMENT						
900 - CAPITAL OUTLAY	2,747,485.00	2,751,485.00	0.00	0.00	2,751,485.00	0.00 %
Department: 300 - STREET DEPARTMENT Total:	2,747,485.00	2,751,485.00	0.00	0.00	2,751,485.00	0.00 %
Department: 800 - DEBT SERVICE						
800 - DEBT SERVICE	1,442,515.00	1,442,515.00	0.00	600,277.22	842,237.78	41.61 %
Department: 800 - DEBT SERVICE Total:	1,442,515.00	1,442,515.00	0.00	600,277.22	842,237.78	41.61 %
Expense Total:	4,190,000.00	4,194,000.00	0.00	600,277.22	3,593,722.78	14.31 %
Fund: 120 - MODERNIZATION USE TAX Surplus (Deficit):	0.00	0.00	0.00	512,657.93	512,657.93	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 200 - DEBT SERVICE FUND						
Revenue						
Department: 000 - UNDESIGNATED						
340 - MISCELLANEOUS	116,175.00	116,175.00	0.00	0.00	-116,175.00	0.00 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	2,746,360.00	2,727,445.00	4,483,172.34	4,915,856.99	2,188,411.99	180.24 %
Department: 000 - UNDESIGNATED Total:	2,862,535.00	2,843,620.00	4,483,172.34	4,915,856.99	2,072,236.99	172.87 %
Revenue Total:	2,862,535.00	2,843,620.00	4,483,172.34	4,915,856.99	2,072,236.99	172.87 %
Expense						
Department: 800 - DEBT SERVICE						
000 - UNDESIGNED	0.00	0.00	3,731,250.00	3,731,250.00	-3,731,250.00	0.00 %
600 - CONTRACTUAL SERVICES	0.00	0.00	93,750.00	93,750.00	-93,750.00	0.00 %
800 - DEBT SERVICE	2,862,535.00	2,843,620.00	547,034.84	1,052,344.49	1,791,275.51	37.01 %
Department: 800 - DEBT SERVICE Total:	2,862,535.00	2,843,620.00	4,372,034.84	4,877,344.49	-2,033,724.49	171.52 %
Expense Total:	2,862,535.00	2,843,620.00	4,372,034.84	4,877,344.49	-2,033,724.49	171.52 %
Fund: 200 - DEBT SERVICE FUND Surplus (Deficit):	0.00	0.00	111,137.50	38,512.50	38,512.50	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 300 - CAPITAL PROJECTS FUND						
Revenue						
Department: 000 - UNDESIGNATED						
250 - GRANTS	0.00	76,000.00	0.00	26,009.08	-49,990.92	34.22 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,050,000.00	6,511,500.00	0.00	441,566.37	-6,069,933.63	6.78 %
Department: 000 - UNDESIGNATED Total:	6,050,000.00	6,587,500.00	0.00	467,575.45	-6,119,924.55	7.10 %
Revenue Total:	6,050,000.00	6,587,500.00	0.00	467,575.45	-6,119,924.55	7.10 %
Expense						
Department: 000 - UNDESIGNATED						
600 - CONTRACTUAL SERVICES	60,000.00	60,000.00	0.00	2,405.00	57,595.00	4.01 %
900 - CAPITAL OUTLAY	5,990,000.00	6,527,500.00	76,612.50	202,669.97	6,324,830.03	3.10 %
Department: 000 - UNDESIGNATED Total:	6,050,000.00	6,587,500.00	76,612.50	205,074.97	6,382,425.03	3.11 %
Expense Total:	6,050,000.00	6,587,500.00	76,612.50	205,074.97	6,382,425.03	3.11 %
Fund: 300 - CAPITAL PROJECTS FUND Surplus (Deficit):	0.00	0.00	-76,612.50	262,500.48	262,500.48	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 301 - CITY OWNED BUILDING FUND						
Revenue						
Department: 000 - UNDESIGNATED						
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	510,500.00	0.00	0.00	-510,500.00	0.00 %
Department: 000 - UNDESIGNATED Total:	0.00	510,500.00	0.00	0.00	-510,500.00	0.00 %
Revenue Total:	0.00	510,500.00	0.00	0.00	-510,500.00	0.00 %
Expense						
Department: 000 - UNDESIGNATED						
900 - CAPITAL OUTLAY	0.00	510,500.00	0.00	0.00	510,500.00	0.00 %
Department: 000 - UNDESIGNATED Total:	0.00	510,500.00	0.00	0.00	510,500.00	0.00 %
Expense Total:	0.00	510,500.00	0.00	0.00	510,500.00	0.00 %
Fund: 301 - CITY OWNED BUILDING FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 303 - INDUSTRIAL PARK BOND						
Revenue						
Department: 000 - UNDESIGNATED						
340 - MISCELLANEOUS	0.00	0.00	715.84	4,296.46	4,296.46	0.00 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	175,000.00	187,500.00	0.00	0.00	-187,500.00	0.00 %
Department: 000 - UNDESIGNATED Total:	175,000.00	187,500.00	715.84	4,296.46	-183,203.54	2.29 %
Revenue Total:	175,000.00	187,500.00	715.84	4,296.46	-183,203.54	2.29 %
Expense						
Department: 600 - CAPITAL PROJECTS						
600 - CONTRACTUAL SERVICES	35,090.00	47,590.00	1,543.12	9,738.51	37,851.49	20.46 %
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	139,910.00	139,910.00	41,726.50	41,726.50	98,183.50	29.82 %
Department: 600 - CAPITAL PROJECTS Total:	175,000.00	187,500.00	43,269.62	51,465.01	136,034.99	27.45 %
Expense Total:	175,000.00	187,500.00	43,269.62	51,465.01	136,034.99	27.45 %
Fund: 303 - INDUSTRIAL PARK BOND Surplus (Deficit):	0.00	0.00	-42,553.78	-47,168.55	-47,168.55	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	0.00	33,100.00	0.00	33,106.64	6.64	100.02 %
340 - MISCELLANEOUS	0.00	8,000.00	0.00	9,539.59	1,539.59	119.24 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	2,035,000.00	0.00	0.00	-2,035,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	0.00	2,076,100.00	0.00	42,646.23	-2,033,453.77	2.05 %
Revenue Total:	0.00	2,076,100.00	0.00	42,646.23	-2,033,453.77	2.05 %
Expense						
Department: 300 - STREET DEPARTMENT						
600 - CONTRACTUAL SERVICES	0.00	30,000.00	532.26	24,761.71	5,238.29	82.54 %
900 - CAPITAL OUTLAY	0.00	2,046,100.00	5,950.00	1,511,683.69	534,416.31	73.88 %
Department: 300 - STREET DEPARTMENT Total:	0.00	2,076,100.00	6,482.26	1,536,445.40	539,654.60	74.01 %
Expense Total:	0.00	2,076,100.00	6,482.26	1,536,445.40	539,654.60	74.01 %
Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS Surplus (Defic..	0.00	0.00	-6,482.26	-1,493,799.17	-1,493,799.17	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND						
Revenue						
Department: 000 - UNDESIGNATED						
380 - TRANSFERS AND NON REVENUE RECEIPTS	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
Department: 351 - JL KING PARK						
340 - MISCELLANEOUS	0.00	0.00	59.63	346.82	346.82	0.00 %
Department: 351 - JL KING PARK Total:	0.00	0.00	59.63	346.82	346.82	0.00 %
Revenue Total:	15,000.00	15,000.00	59.63	346.82	-14,653.18	2.31 %
Expense						
Department: 351 - JL KING PARK						
900 - CAPITAL OUTLAY	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Department: 351 - JL KING PARK Total:	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Expense Total:	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND Surplus (D...	0.00	0.00	59.63	346.82	346.82	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 309 - AMERICAN RELIEF FUND						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	6,306,666.20	6,306,666.20	0.00	0.00	-6,306,666.20	0.00 %
340 - MISCELLANEOUS	153,000.00	153,000.00	16,683.16	158,393.87	5,393.87	103.53 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,700,000.00	6,700,000.00	0.00	0.00	-6,700,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	13,159,666.20	13,159,666.20	16,683.16	158,393.87	-13,001,272.33	1.20 %
Revenue Total:	13,159,666.20	13,159,666.20	16,683.16	158,393.87	-13,001,272.33	1.20 %
Expense						
Department: 316 - AMERICAN RECOVERY REINVESTMENT						
600 - CONTRACTUAL SERVICES	13,159,666.20	13,159,666.20	0.00	0.00	13,159,666.20	0.00 %
Department: 316 - AMERICAN RECOVERY REINVESTMENT Total:	13,159,666.20	13,159,666.20	0.00	0.00	13,159,666.20	0.00 %
Expense Total:	13,159,666.20	13,159,666.20	0.00	0.00	13,159,666.20	0.00 %
Fund: 309 - AMERICAN RELIEF FUND Surplus (Deficit):	0.00	0.00	16,683.16	158,393.87	158,393.87	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	5,000,000.00	5,400,000.00	0.00	3,400,000.00	-2,000,000.00	62.96 %
340 - MISCELLANEOUS	35,000.00	35,000.00	22,414.66	89,029.52	54,029.52	254.37 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	3,325,000.00	3,325,000.00	0.00	0.00	-3,325,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	8,360,000.00	8,760,000.00	22,414.66	3,489,029.52	-5,270,970.48	39.83 %
Revenue Total:	8,360,000.00	8,760,000.00	22,414.66	3,489,029.52	-5,270,970.48	39.83 %
Expense						
Department: 656 - MAIN STREET CORRIDOR						
600 - CONTRACTUAL SERVICES	100,000.00	100,000.00	1,958.52	7,164.82	92,835.18	7.16 %
900 - CAPITAL OUTLAY	8,260,000.00	8,660,000.00	0.00	0.00	8,660,000.00	0.00 %
Department: 656 - MAIN STREET CORRIDOR Total:	8,360,000.00	8,760,000.00	1,958.52	7,164.82	8,752,835.18	0.08 %
Expense Total:	8,360,000.00	8,760,000.00	1,958.52	7,164.82	8,752,835.18	0.08 %
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT Sur...	0.00	0.00	20,456.14	3,481,864.70	3,481,864.70	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023)						
Revenue						
Department: 000 - UNDESIGNATED						
340 - MISCELLANEOUS	50,000.00	130,000.00	20,886.50	168,829.22	38,829.22	129.87 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	9,800,000.00	10,250,000.00	0.00	0.00	-10,250,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	9,850,000.00	10,380,000.00	20,886.50	168,829.22	-10,211,170.78	1.63 %
Revenue Total:	9,850,000.00	10,380,000.00	20,886.50	168,829.22	-10,211,170.78	1.63 %
Expense						
Department: 551 - PARK & REC TOURISM						
600 - CONTRACTUAL SERVICES	150,000.00	150,000.00	12,285.00	83,843.35	66,156.65	55.90 %
900 - CAPITAL OUTLAY	9,700,000.00	10,230,000.00	711,535.53	4,735,240.29	5,494,759.71	46.29 %
Department: 551 - PARK & REC TOURISM Total:	9,850,000.00	10,380,000.00	723,820.53	4,819,083.64	5,560,916.36	46.43 %
Expense Total:	9,850,000.00	10,380,000.00	723,820.53	4,819,083.64	5,560,916.36	46.43 %
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023) Surplus (Deficit):	0.00	0.00	-702,934.03	-4,650,254.42	-4,650,254.42	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 313 - SPRING/HWY 12 LINKAGE TAP						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	166,666.66	166,666.66	0.00	5,000.00	-161,666.66	3.00 %
340 - MISCELLANEOUS	0.00	0.00	0.00	409.88	409.88	0.00 %
Department: 000 - UNDESIGNATED Total:	166,666.66	166,666.66	0.00	5,409.88	-161,256.78	3.25 %
Revenue Total:	166,666.66	166,666.66	0.00	5,409.88	-161,256.78	3.25 %
Expense						
Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS						
900 - CAPITAL OUTLAY	166,666.66	166,666.66	0.00	38,116.23	128,550.43	22.87 %
Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS Total:	166,666.66	166,666.66	0.00	38,116.23	128,550.43	22.87 %
Expense Total:	166,666.66	166,666.66	0.00	38,116.23	128,550.43	22.87 %
Fund: 313 - SPRING/HWY 12 LINKAGE TAP Surplus (Deficit):	0.00	0.00	0.00	-32,706.35	-32,706.35	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 375 - PARK AND REC TOURISM						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	3,070,000.00	3,070,000.00	234,010.30	1,530,718.86	-1,539,281.14	49.86 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	0.00 %
Department: 000 - UNDESIGNATED Total:	4,820,000.00	4,820,000.00	234,010.30	1,530,718.86	-3,289,281.14	31.76 %
Revenue Total:	4,820,000.00	4,820,000.00	234,010.30	1,530,718.86	-3,289,281.14	31.76 %
Expense						
Department: 551 - PARK & REC TOURISM						
375 - PARKS BOND 2020	0.00	115,500.00	11,362.49	120,133.79	-4,633.79	104.01 %
600 - CONTRACTUAL SERVICES	249,385.00	249,385.00	20,781.90	124,691.40	124,693.60	50.00 %
800 - DEBT SERVICE	2,308,700.00	2,308,700.00	1,500.00	1,203,404.70	1,105,295.30	52.12 %
900 - CAPITAL OUTLAY	2,261,915.00	2,146,415.00	0.00	0.00	2,146,415.00	0.00 %
Department: 551 - PARK & REC TOURISM Total:	4,820,000.00	4,820,000.00	33,644.39	1,448,229.89	3,371,770.11	30.05 %
Expense Total:	4,820,000.00	4,820,000.00	33,644.39	1,448,229.89	3,371,770.11	30.05 %
Fund: 375 - PARK AND REC TOURISM Surplus (Deficit):	0.00	0.00	200,365.91	82,488.97	82,488.97	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR						
Revenue						
Department: 000 - UNDESIGNATED						
230 - INTERGOVERNMENTAL REVENUES	26,500,000.00	26,500,000.00	1,035,336.51	4,278,534.27	-22,221,465.73	16.15 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	200,000.00	200,000.00	0.00	200,000.00	0.00	100.00 %
Department: 000 - UNDESIGNATED Total:	26,700,000.00	26,700,000.00	1,035,336.51	4,478,534.27	-22,221,465.73	16.77 %
Revenue Total:	26,700,000.00	26,700,000.00	1,035,336.51	4,478,534.27	-22,221,465.73	16.77 %
Expense						
Department: 318 - MS182/MLK						
600 - CONTRACTUAL SERVICES	0.00	0.00	107,054.73	400,612.97	-400,612.97	0.00 %
900 - CAPITAL OUTLAY	26,700,000.00	26,700,000.00	0.00	4,278,534.27	22,421,465.73	16.02 %
Department: 318 - MS182/MLK Total:	26,700,000.00	26,700,000.00	107,054.73	4,679,147.24	22,020,852.76	17.52 %
Expense Total:	26,700,000.00	26,700,000.00	107,054.73	4,679,147.24	22,020,852.76	17.52 %
Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR Surplus (Deficit):	0.00	0.00	928,281.78	-200,612.97	-200,612.97	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 700 - STARK/HOSPITAL ROAD EXPANSION						
Revenue						
Department: 000 - UNDESIGNATED						
340 - MISCELLANEOUS	5,000.00	12,000.00	3,066.39	17,855.18	5,855.18	148.79 %
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,270,000.00	774,774.00	0.00	0.00	-774,774.00	0.00 %
Department: 000 - UNDESIGNATED Total:	1,275,000.00	786,774.00	3,066.39	17,855.18	-768,918.82	2.27 %
Revenue Total:	1,275,000.00	786,774.00	3,066.39	17,855.18	-768,918.82	2.27 %
Expense						
Department: 300 - STREET DEPARTMENT						
600 - CONTRACTUAL SERVICES	1,275,000.00	786,774.00	0.00	0.00	786,774.00	0.00 %
990 - TRANSFERS	0.00	0.00	5,488.25	5,488.25	-5,488.25	0.00 %
Department: 300 - STREET DEPARTMENT Total:	1,275,000.00	786,774.00	5,488.25	5,488.25	781,285.75	0.70 %
Expense Total:	1,275,000.00	786,774.00	5,488.25	5,488.25	781,285.75	0.70 %
Fund: 700 - STARK/HOSPITAL ROAD EXPANSION Surplus (Deficit):	0.00	0.00	-2,421.86	12,366.93	12,366.93	0.00 %
Report Surplus (Deficit):	0.00	0.00	1,435,899.57	3,518,597.54	3,518,597.54	0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL FUND	0.00	0.00	1,057,200.41	5,145,605.15	5,145,605.15
002 - RESTRICTED POLICE FUND	0.00	0.00	-490.31	737.45	737.45
003 - RESTRICTED FIRE FUND	0.00	0.00	0.00	-81,908.00	-81,908.00
015 - AIRPORT FUND	0.00	0.00	-85,642.38	75,247.13	75,247.13
016 - RESTRICTED AIRPORT	0.00	0.00	8,399.91	-54,253.76	-54,253.76
022 - ENVIRONMENTAL SERVICES	0.00	0.00	-8,866.52	188,231.45	188,231.45
023 - LANDFILL ACCOUNT	0.00	0.00	19,318.77	120,347.38	120,347.38
120 - MODERNIZATION USE TAX	0.00	0.00	0.00	512,657.93	512,657.93
200 - DEBT SERVICE FUND	0.00	0.00	111,137.50	38,512.50	38,512.50
300 - CAPITAL PROJECTS FUND	0.00	0.00	-76,612.50	262,500.48	262,500.48
301 - CITY OWNED BUILDING FUN	0.00	0.00	0.00	0.00	0.00
303 - INDUSTRIAL PARK BOND	0.00	0.00	-42,553.78	-47,168.55	-47,168.55
305 - 2022 G.O. PUBLIC IMPROVE	0.00	0.00	-6,482.26	-1,493,799.17	-1,493,799.17
306 - 2022 LOCAL IMPROVEMENT	0.00	0.00	59.63	346.82	346.82
309 - AMERICAN RELIEF FUND	0.00	0.00	16,683.16	158,393.87	158,393.87
311 - MAIN STREET CORRIDOR IMI	0.00	0.00	20,456.14	3,481,864.70	3,481,864.70
312 - PARKS CAPITAL PROJECT FUI	0.00	0.00	-702,934.03	-4,650,254.42	-4,650,254.42
313 - SPRING/HWY 12 LINKAGE TA	0.00	0.00	0.00	-32,706.35	-32,706.35
375 - PARK AND REC TOURISM	0.00	0.00	200,365.91	82,488.97	82,488.97
377 - BUILD GRANT MS 182 / MLK	0.00	0.00	928,281.78	-200,612.97	-200,612.97
700 - STARK/HOSPITAL ROAD EXP/	0.00	0.00	-2,421.86	12,366.93	12,366.93
Report Surplus (Deficit):	0.00	0.00	1,435,899.57	3,518,597.54	3,518,597.54



Starkville Utilities – Electric Division
 Budget Year 2025 (10/2024-9/2025) Report
 For the Period Ending March 31, 2025

****PRELIMINARY**

	Total		Period		Budget		Variance	
	2025		Activity		Year-to-Date		Favorable	
	Budget		Activity		Activity		(Unfavorable)	Used
<u>Revenues</u>								
Electric Sales	\$	43,908,774	\$	3,141,946	\$	19,977,843	(23,930,931)	45.50%
Other Revenue		2,366,917		269,430	\$	1,124,469	(1,242,448)	47.51%
Total Revenue	\$	46,275,691	\$	3,411,376	\$	21,102,312	(25,173,379)	45.60%
<u>Expenses</u>								
Purchased Power Expense	\$	34,303,066	\$	2,476,782	\$	16,483,234	17,819,832	48.05%
Payroll Expenses		3,428,249		382,283	\$	1,508,369	1,919,880	44.00%
Operating Expenses		1,594,000		178,142	\$	758,211	835,789	47.57%
Maintenance Expense		1,650,000		164,752	\$	796,378	853,622	48.27%
Capital Expense		3,299,100		203,435	\$	927,450	2,371,650	28.11%
Debt Expense		636,276		-	\$	569,159	67,117	89.45%
Tax Equivalency		1,365,000		227,500	\$	796,250	568,750	58.33%
Total Expenses	\$	46,275,691	\$	3,632,894	\$	21,839,051	24,436,640	47.19%
Total Revenue Over Expenses	\$	-	\$	(221,518)	\$	(736,739)	(736,739)	

****Note:** Actuals based on estimates due to timing of month-end close, final revenue billings, and month-end expense accruals.



Starkville Utilities – Water & Sewer Division
Budget Year 2025 (10/2024-9/2025) Report
For the Period Ending March 31, 2025

****PRELIMINARY**

	Total		Budget		Variance	
	2025	Period	Year-to-Date		Favorable	Percent
	Budget	Activity	Activity	(Unfavorable)	Used	
<u>Revenues</u>						
Water & Sewer Sales Revenues	\$ 12,098,529	\$ 637,409	\$ 3,857,862	(8,240,667)	31.89%	
Other Revenues	2,660,000	567,558	2,829,545	169,545	106.37%	
Total Revenues	\$ 14,758,529	\$ 1,204,967	\$ 6,687,407	(8,071,122)	45.31%	
<u>Expenses</u>						
Payroll Expense	\$ 2,760,645	\$ 244,485	\$ 1,469,805	1,290,840	53.24%	
Operating Expense	2,283,446	199,562	1,134,192	1,149,254	49.67%	
Maintenance Expense	3,450,000	165,985	2,633,322	816,678	76.33%	
Capital Expense	4,760,000	639,666	2,122,660	2,637,340	44.59%	
Debt Expense	1,504,438	138,640	624,440	879,998	41.51%	
Total Expenses	\$ 14,758,529	\$ 1,388,338	\$ 7,984,419	6,774,110	54.10%	
Total Revenues Over Expenses	\$ -	\$ (183,371)	\$ (1,297,012)	\$ (1,297,012)		

****Note:** Actuals based on estimates due to timing of month-end close, final revenue billings, and month-end expense accruals.

MARCH 2025

END OF MONTH REPORTS

PRESENTED TO:

THE CITY OF STARKVILLE



THE SPORTS FACILITIES
COMPANIES

FY 2024-2025

CSP SFM, LLC (dba Starkville Parks/Cornerstone)

	CSP SFM	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Revenue/Expenses	Remaining	Remaining
	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual	YTD Actual	Funding	Balance Percent
40000 REVENUE										
40100 Local Programming										
40110 Camps/Clinics/Class (Youth, Adult)	\$ 6,000	\$ 310	\$ 430	\$ 200	\$ -	\$ -	\$ -	\$ 940	\$ 5,060	84%
40140 Programs	\$ 194,000	\$ 10,190	\$ 27,125	\$ 320	\$ 16,580	\$ 52,704	\$ 2,325	\$ 109,244	\$ 84,756	44%
40199 Total Local Programming	\$ 200,000	\$ 10,500	\$ 27,555	\$ 520	\$ 16,580	\$ 52,704	\$ 2,325	\$ 110,184	\$ 89,816	45%
40200 Memberships - Aquatics										
40240 Day Pass	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100%
40250 Season Pass	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100%
40299 Total Memberships	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	100%
40300 Facility Rentals - Pavilion/Fields/Courts/Rooms										
40310 Facility Rentals	\$ 90,000	\$ 4,258	\$ 3,845	\$ 2,730	\$ 4,800	\$ 6,550	\$ 8,338	\$ 30,520	\$ 59,480	66%
40399 Total Facility Rentals	\$ 90,000	\$ 4,258	\$ 3,845	\$ 2,730	\$ 4,800	\$ 6,550	\$ 8,338	\$ 30,520	\$ 59,480	66%
40400 Events & Tournaments - Econ Impact Activities										
40430 License/Facility Fee	\$ 50,000	\$ 7,988	\$ 400	\$ 200	\$ 3,843	\$ 5,010	\$ 7,765	\$ 25,205	\$ 24,795	50%
40499 Total Events & Tournaments	\$ 50,000	\$ 7,988	\$ 400	\$ 200	\$ 3,843	\$ 5,010	\$ 7,765	\$ 25,205	\$ 24,795	50%
40500 Family Entertainment Center										
40560 Party	\$ 15,000	\$ -	\$ 250.00	\$ -	\$ 1,350	\$ 800	\$ 750	\$ 3,150	\$ 11,850	79%
40561 Bounce House	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100%
40562 Pool Party	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	100%
40599 Total Family Entertainment Center	\$ 23,000	\$ -	\$ 250.00	\$ -	\$ 1,350	\$ 800	\$ 750	\$ 3,150	\$ 19,850	86%
40600 Food and Beverage										
40610 Concessions	\$ 296,000	\$ 42,730	\$ 2,114	\$ 393	\$ 5,174	\$ 9,725	\$ 56,920	\$ 117,056	\$ 178,944	60%
40650 Vending	\$ 1,000	\$ -	\$ -	\$ 357	\$ 201	\$ 312	\$ 548	\$ 1,418	\$ (418)	-42%
40660 Outsourced/3rd Party Vendor	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	100%
40699 Total Food and Beverage	\$ 300,000	\$ 42,730	\$ 2,114	\$ 749.51	\$ 5,375	\$ 10,037	\$ 57,468	\$ 118,474	\$ 181,526	61%
40800 Other Revenues										
40810 Sponsorship - Facility Fields and Courts	\$ 192,000	\$ 24,657	\$ 37,907	\$ 15,157	\$ 20,278	\$ 157	\$ 2,500	\$ 100,657	\$ 91,343	48%
40811 Sponsorship - Team/Individual	\$ 25,000	\$ 1,100	\$ 600	\$ 2,100	\$ 400	\$ 5,900	\$ 3,100	\$ 13,200	\$ 11,800	47%
40860 Contribution Revenue	\$ 2,500	\$ -	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ 1,040	\$ 1,460	58%
40870 Rebates & Incentives	\$ 2,500	\$ -	\$ 1,811	\$ -	\$ -	\$ 694	\$ 82	\$ 2,587	\$ (87)	-3%
40899 Total Other Revenues	\$ 222,000	\$ 25,757	\$ 41,358	\$ 17,257	\$ 20,678	\$ 6,751	\$ 5,682	\$ 117,484	\$ 104,516	47%
49999 Total Revenues	\$ 900,000	\$ 91,232	\$ 75,523	\$ 21,457	\$ 52,625	\$ 81,853	\$ 82,328	\$ 405,017	\$ 494,983	55%
50000 COST OF GOODS SOLD										
50100 Local Programming										
50105 Labor - Programming	\$ 70,000	\$ 4,420	\$ 3,375	\$ 785	\$ 4,723	\$ 7660	\$ 3795	\$ 24,758	\$ 45,243	65%
50140 Programs	\$ 71,000	\$ 18,935	\$ 1,831	\$ 13,442	\$ 1,188	\$ 5,955	\$ 19,573	\$ 60,924	\$ 10,076	14%
50160 Internal Events	\$ 5,000	\$ 166	\$ 1,153	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ 3,682	74%
50199 Total Local Programming	\$ 146,000	\$ 23,520	\$ 6,358	\$ 14,227	\$ 5,911	\$ 13,615	\$ 23,368	\$ 87,000	\$ 59,000	40%
50200 Memberships (pool)										
50205 Labor - Membership	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	100%
50210 Membership Cost	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332	\$ 332	\$ 14,668	98%
50299 Total memberships	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332	\$ 332	\$ 29,668	99%
50300 Facility Rentals										
50310 Facility Rental	\$ 15,000	\$ 330	\$ 1,451	\$ 600	\$ 83	\$ -	\$ 612	\$ 3,076	\$ 11,924	79%
50399 Total Facility Rentals	\$ 15,000	\$ 330	\$ 1,451	\$ 600	\$ 83	\$ -	\$ 612	\$ 3,076	\$ 11,924	79%

		CSP SFM	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Revenue/Expenses	Remaining	Remaining
		Original Budget	Actual	Actual	Actual	Actual	Actual	Actual	YTD Actual	Funding	Balance Percent
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
60599	Total Management Company	\$ 430,000	\$ 37,715	\$ 34,784	\$ 35,117	\$ 35,000	\$ 35,000	\$ 35,000	\$ 212,615	\$ 217,385	51%
60600	Salaries and Wages										
60610	Management Salaries	\$ 592,000	\$ 34,542	\$ 35,984	\$ 36,091	\$ 54,774	\$ 36,483	\$ 37,091	\$ 234,964	\$ 357,036	60%
60620	Hourly Wages	\$ 508,000	\$ 37,699	\$ 36,372	\$ 34,491	\$ 53,152	\$ 40,911	\$ 42,356	\$ 244,981	\$ 263,019	52%
60699	Total Salaries and Wages	\$ 1,100,000	\$ 72,241	\$ 72,356	\$ 70,582	\$ 107,926	\$ 77,394	\$ 79,447	\$ 479,945	\$ 620,055	56%
60700	Payroll Expenses										
60710	Cell Phone Reimbursements	\$ 16,000	\$ 1,000	\$ 1,100	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 7,300	\$ 8,700	54%
60720	Employer Payroll Taxes	\$ 100,000	\$ 6,413	\$ 6,296	\$ 5,729	\$ 10,079	\$ 7,431	\$ 7,475	\$ 43,422	\$ 56,578	57%
60730	Health Insurance	\$ 80,000	\$ 6,069	\$ 6,890	\$ 4,376	\$ 4,947	\$ 7,288	\$ 7,296	\$ 36,867	\$ 43,133	54%
60740	New Hire Screening Fees	\$ 6,000	\$ 227	\$ 70	\$ -	\$ 115	\$ 939	\$ 217	\$ 1,567	\$ 4,433	74%
60750	Payroll Software/Processing Fees	\$ 10,000	\$ 863	\$ 631	\$ 631	\$ 649	\$ 882	\$ 875	\$ 4,532	\$ 5,468	55%
60760	Retirement Employer Match	\$ 15,000	\$ 784	\$ 782	\$ 901	\$ 1,385	\$ 952	\$ 1,136	\$ 5,940	\$ 9,061	60%
60770	Workers Comp Insurance	\$ 15,000	\$ -	\$ -	\$ 2,893	\$ 965	\$ 965	\$ 965	\$ 5,787	\$ 9,213	61%
60799	Total Payroll Expenses	\$ 242,000	\$ 15,355	\$ 15,770	\$ 15,830	\$ 19,440	\$ 19,757	\$ 19,263	\$ 105,414	\$ 136,586	56%
61100	Facility Maintenance										
61110	Building Ops Maint. - Structural	\$ 100,000	\$ 2,472	\$ 5,472	\$ 4,528	\$ 7,837	\$ 406	\$ 2,466	\$ 23,180	\$ 76,820	77%
61120	Fuel	\$ 26,000	\$ 1,679	\$ 2,445	\$ 1,008	\$ 1,179	\$ 1,204	\$ 1,423	\$ 8,938	\$ 17,062	66%
61125	Grounds Ext Maint - Park Facilities/Grounds	\$ 100,000	\$ 17,958	\$ 11,113	\$ 3,247	\$ 4,015	\$ 10,258	\$ 3,497	\$ 50,089	\$ 49,911	50%
61130	Hardware and Supplies	\$ 14,000	\$ 547	\$ 314	\$ 639	\$ 816	\$ 1,201	\$ 1,425	\$ 4,942	\$ 9,058	65%
61135	HVAC - Parts & Repairs	\$ 9,000	\$ -	\$ 5,518	\$ -	\$ -	\$ -	\$ -	\$ 5,518	\$ 3,483	39%
61140	Janitorial Expense	\$ 30,000	\$ 3,400	\$ 1,575	\$ 694	\$ 951	\$ 1,600	\$ 2,605	\$ 10,825	\$ 19,175	64%
61155	Pest Control	\$ 4,000	\$ 345	\$ -	\$ 1,020	\$ 91	\$ -	\$ 519	\$ 1,974	\$ 2,026	51%
61160	Powered Equipment Maint	\$ 24,000	\$ 230	\$ 733	\$ -	\$ 1,517	\$ 2,108	\$ 1,639	\$ 6,227	\$ 17,773	74%
61165	Preventative Maintenance	\$ 13,000	\$ 2,186	\$ 4,177	\$ 525	\$ 1,335	\$ 1,017	\$ 609	\$ 9,850	\$ 3,150	24%
61170	Equipment Repairs	\$ 8,000	\$ 1,035	\$ 1,623	\$ 411	\$ 964	\$ 1,809	\$ 1,173	\$ 7,015	\$ 985	12%
61175	Safety Inspections & Alarm Expense	\$ 14,000	\$ -	\$ 1,697	\$ -	\$ 276	\$ -	\$ -	\$ 1,973	\$ 12,027	86%
61180	Safety Supplies	\$ 4,000	\$ -	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ 1,672	\$ 2,328	58%
61185	Sports Equipment	\$ 7,000	\$ -	\$ 802	\$ 333	\$ 3,060	\$ -	\$ -	\$ 4,195	\$ 2,805	40%
61195	Tools and Equipment	\$ 16,000	\$ 1,089	\$ 1,734	\$ 616	\$ 517	\$ 1,221	\$ 719	\$ 5,896	\$ 10,104	63%
61199	Total Facility Maintenance	\$ 369,000	\$ 30,941	\$ 38,875	\$ 13,020	\$ 22,558	\$ 20,823	\$ 16,076	\$ 142,292	\$ 226,708	61%
61200	Utilities										
61210	Cable & Internet	\$ 16,000	\$ 1,321	\$ 1,321	\$ 1,765	\$ 1,673	\$ 1,678	\$ 1,678	\$ 9,437	\$ 6,563	41%
61220	Electricity	\$ 142,000	\$ 12,760	\$ 12,278	\$ 14,499	\$ 16,672	\$ 18,391	\$ 18,546	\$ 93,146	\$ 48,854	34%
61230	Septic/Waste Services	\$ 12,500	\$ 1,783	\$ 1,920	\$ 1,683	\$ 1,931	\$ 1,327	\$ 1,463	\$ 10,106	\$ 2,394	19%
61240	Telephone Expense	\$ 1,000	\$ 47	\$ 47	\$ -	\$ -	\$ -	\$ 50	\$ 144	\$ 856	86%
61250	Trash Services	\$ 8,500	\$ 1,061	\$ 2,235	\$ 979	\$ 1,909	\$ 1,019	\$ 2,090	\$ 9,292	\$ (792)	-9%
61260	Water	\$ 24,000	\$ 660	\$ 918	\$ 846	\$ 407	\$ 441	\$ 526	\$ 3,797	\$ 20,203	84%
61270	Gas	\$ 2,000	\$ 41	\$ 52	\$ -	\$ 507	\$ -	\$ 742	\$ 1,342	\$ 658	33%
61299	Total Utilities	\$ 206,000	\$ 17,674	\$ 18,770	\$ 19,771	\$ 23,098	\$ 22,856	\$ 25,095	\$ 127,264	\$ 78,736	38%
69999	TOTAL EXPENSES	\$ 2,501,000	\$ 180,588	\$ 188,995	\$ 173,792	\$ 213,402	\$ 189,187	\$ 187,601	\$ 1,133,565	\$ 1,367,435	55%
70200	Other Income										
70210	Subsidy	\$ 1,698,000	\$ 136,845	\$ 148,523	\$ 127,834	\$ 150,752	\$ 93,869	\$ 105,549	\$ 763,372	\$ 934,628	55%
70240	Other (Management Fee)	\$ 420,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000	\$ 210,000	50%
70299	Total Other Income	\$ 2,118,000	\$ 171,845	\$ 183,523	\$ 162,834	\$ 185,752	\$ 128,869	\$ 140,549	\$ 973,372	\$ 1,144,628	54%
	NET OPERATING INCOME	\$ (2,118,000)	\$ (164,595)	\$ (129,768)	\$ (175,633)	\$ (180,545)	\$ (174,798)	\$ (164,432)	\$ (989,771)	\$ (1,128,229)	53%
	NET INCOME	\$ -	\$ 7,250	\$ 53,755	\$ (12,798)	\$ 5,207	\$ (45,929)	\$ (23,884)	\$ (16,399)		



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.:
AGENDA DATE: 4-15-2025
PAGE: 1

SUBJECT: Consideration of the acceptance of the fiscal year 9-30-2023 audit of the City of Starkville as prepared by Watkins, Ward & Stafford, CPAS, PLLC.

FISCAL NOTE:

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:**

**DIRECTOR'S
AUTHORIZATION:**

FOR MORE INFORMATION CONTACT:

Jerry R. (Randy) Scrivner, CPA, Member
WATKINS, WARD and STAFFORD, PLLC
Certified Public Accountants
One Professional Plaza
P. O. Box 1345
Starkville, MS 39760

SUGGESTED MOTION:

Accept 9/30/23 audit as prepared by Watkins, Ward & Stafford, CPAS, PLLC

City of Starkville, Mississippi

Audit Report

September 30, 2023

City of Starkville, Mississippi

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City of Starkville, Mississippi

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City of Starkville, Mississippi

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Stagers, CPA
Michael W. McCully, CPA
R. Steve Sinclair, CPA
Marsha L. McDonald, CPA
Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Clifford P. Stewart, CPA
Edward A. Maxwell, CPA
Bradley L. Harrison, CPA
Justin H. Keller, CPA
Dana R. Estes, CPA
April W. Posey, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Board of Alderman
City of Starkville, Mississippi

Report on the 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 the City of Starkville, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Starkville, Mississippi's basic financial statements as listed in the 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 Starkville, Mississippi, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Starkville, Mississippi 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 of Starkville, Mississippi'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' Responsibilities for the 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 of Starkville, Mississippi'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 of Starkville, Mississippi'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, Schedules of the City's proportionate share of the net pension liability and contributions, Schedules of Starkville Electric Department's proportionate share of the net pension liability and contributions, and related notes to the required supplementary information on pages 4-15 and 59-70 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Starkville, Mississippi's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedule of surety bonds for municipal officials, schedule of bonded indebtedness, schedule of long-term notes, and schedule of expenditures of federal awards, 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 related notes to the schedule of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual non-major fund financial statements, schedule of surety bonds for municipal officials, schedule of bonded indebtedness, schedule of long-term notes, the schedule of expenditures of federal awards, and the related notes to the schedule of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2025, on our consideration of the City of Starkville, 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 solely 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 the effectiveness of the City of Starkville, Mississippi's 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 Starkville, Mississippi's internal control over financial reporting and compliance.

Starkville, Mississippi
March 24, 2025

Watkins Ward and Stafford, PLLC

MANAGEMENT DISCUSSION AND ANALYSIS

City of Starkville
Management Discussion and Analysis
September 30, 2023

Introduction

The discussion and analysis of the City of Starkville's financial performance provides a narrative review of the municipality's financial activities for the fiscal year ended September 30, 2023. The intent of this document is to view the City's performance during the subject year as a whole. The notes to financial statements as well as the financial statements must be considered to fully develop an understanding of the City's overall financial performance and condition.

This discussion and analysis is an element of required supplementary information specified in the "Governmental Accounting Standards Board's (GASB) Statement No. 34 – Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments" issued June 1999. Certain comparative information between the current year and the prior year is mandated as part of the presentation.

The City of Starkville is located in Oktibbeha County which is in the northeastern portion of the State of Mississippi, approximately 37 miles from the Alabama state line along U.S Highway 82. The population, according to the most recent 2020 United States census, is 24,360. The current report from the United States Census Bureau for 2023 shows a population estimate of 25,444. The completion of the annexation of approximately 2.3 square miles to the east finalized in April of 2022 is an element of that increased population base coupled with the business climate growth of the Golden Triangle Regional industrial development. The growth in the population of the City continues to show an incremental growth from the increased interest in and development of such new businesses as Aluminum Dynamics and expansion of existing businesses as Steel Dynamics and Paccar Industries.

Starkville remains the largest municipality in the Golden Triangle Region with no indication of a change in that position. The local Golden Triangle economic base from which Starkville receives the largest measure of the population influx is driven by retail, manufacturing, healthcare and Mississippi State University with emphasis on transportation and sciences and technology research.

Financial Highlights

The City of Starkville is financially sound and has an economic base shifting slightly to the east and toward the increased quantity of retail, commercial and residential investment. Through the adoption of a unified development code the core zoning changes for density and greater urbanization the City enhances the development of mixed-use projects in its urban core. Starkville continues to see multiple areas being redeveloped with projects that include campus style student housing owned by the University and private commercial entities. From mixed use urban housing developments to the prospect of additional hotel and office development, the interest in investing in Starkville is robust.

Due to the expanded emphasis on athletics and historical attractions the alumni of the University are steadily returning to enjoy the various aspects of a university town. Starkville is a Mississippi Certified Retirement community. This designation is bringing in the investment in additional retirement homes and residential opportunities that cater to those with the disposable income to select their post working environment.

The City and the University are finding ways to share a focus on the quality of life available in a university town with growing proximity to new university properties and city amenities. The partnership between the University and the City has never been stronger and our continued partnership with transportation and housing projects highlights that positive approach to our mutual benefit.

City of Starkville
Management Discussion and Analysis
September 30, 2023

Financial Highlights (Continued)

The City is committed to financial responsibility. Starkville focuses on operational efficiency through ever diligent strategic planning, responsible budgeting and monitoring and improving internal controls. The City maintains a quality fiscal management structure which includes highly trained professionals whose experience in financial management is superior. The revenue stream from ad valorem taxes is steady, but the supplement of sales taxes shows the intent is to have diverse revenue sources from sports tourism to industry and retail. The City has become the strongest member of the triad of the Golden Triangle through aggressively maintaining a conservative fund balance.

The City is aggressively moving forward with transformational projects that improve the potential for the entire central business district to become more economically viable through quality of life amenities and transportation enhancements. One of the projects has received over \$35,000,000 in Federal and State funding and will be the catalyst for further development in an area that has been in steady decline for the past five decades. The downtown redevelopment and redesign project will dramatically alter the economic options for encouraging enhanced retail and dining in the corridor that the City shares with the University. This future will create an atmosphere that will focus on the University and City relationship and its future successes together.

Starkville enjoys strong growth in both residential and commercial real estate development. Sales tax collections continue to grow. The city derives additional revenue from a two percent (2%) tax on food and beverage sales which then supports economic development, tourism, parks, and student activity. The City's sports tournament facility has been in operation for a year and has proven to support the businesses during those times when the university is not in session making the financial impact that keeps a steadier stream of business and revenue throughout the year. This project was designed to provide a strong tourism base as well as provide an enhanced recreation venue for residents thereby improving the quality-of-life aspects so necessary to attract businesses and retain residents.

Starkville's unemployment rate for September 2023 is roughly 3.2%. This is one of the lower rates for the State of Mississippi during this timeframe.

Capital improvement in fiscal year 2023 continued to focus on improvements to electric, water, wastewater, road, bicycle and pedestrian infrastructure. The City has placed an emphasis on a long-term response for handling future projected growth by adding redundancy and improving reliability within our basic infrastructure systems. The commitment to replacement of infrastructure is intended to stay well ahead of the cycle of maintenance only and replacement as a last resort. To that end, the city invested in studies that will guide our capital expenditures based on data and not whim. We have studied our water and wastewater systems as well as our street infrastructure in order to maximize our tax dollars and effectuate the most impactful methodologies using the best procedures and products available.

The City's retail base has been stable and the demand for properties in the commercial corridors remains high. The newest mixed-use developments have filled with tenants for the additional spaces they have created. The SMART bus system contributes to increased transportation alternatives for the City of Starkville and the campus of MSU at no cost to the participants through grant funding. This city-wide service offers options for all the residents of Starkville to access the healthcare system and the multiple shopping venues. The Triangle Crossing shopping center has been hugely successful and continues to draw from surrounding counties as well as support and answer the needs and desires of the student population.

City of Starkville
Management Discussion and Analysis
September 30, 2023

Financial Highlights (Continued)

Both the Starkville George M. Bryan field and the Golden Triangle Regional Airport continue to be the beneficiaries of significant Federal Aviation Administration grants that have provided additional space for lease revenue opportunities while also increasing potential flight capacity with commercial carriers and private aviation participation. The Golden Triangle Regional Airport is one of only three airports in Mississippi which operates a profitable passenger service and has expanded its capacity through larger aircraft from Delta to service the demand. The local airport will be extending its runway with a federal grant that recognizes the increased landing permits from businesses and alumni who return for athletic events.

Fiscal Year 2023 brought significant gains in multi-family and single-family housing. Starkville continued to experience construction starts. Steady enrollment growth and successful athletic programs at Mississippi State University create an expectation that the recent construction surge will continue. The development requests for subdivisions and business construction have been steady through the 2023 year.

The Mill conference center continues to provide options for conferences and activities for the city and the university. The organizations that are using Starkville as a meeting location is growing and allowing activities throughout the calendar year. The MSU Foundation, the fundraising arm of Mississippi State University, has recently invested in the hotels in the area. With that investment they are upgrading existing hotels and planning on developing further retail, shopping, living and hotel space with the city.

The City's investment with Oktibbeha County in an industrial park is the new home to an Amazon last mile fulfillment center. Garan Manufacturing has been a longtime industrial resident of the City of Starkville and continues its presence in the park. The plans for a new 200,000 square foot pad and preparation for a spec building in the park should provide an additional attraction for future industry.

Total net position increased by \$7,462,375, which includes a \$2,159 prior period adjustment, represents a 30.59% increase from the prior fiscal year. The City's ending cash balance decreased by \$17,475,027 which represents a 71.71% decrease from the prior fiscal year. Investments increased by \$17,041,054 from prior fiscal year.

The City had \$98,652,853 in total revenues. General revenues accounted for \$35,026,241 or 35.50%. Program specific revenues in the form of charges for services and grants and contributions accounted for \$63,626,612 or 64.50% of total revenues.

The City had \$91,192,637 in total expenses; only \$63,626,612 of these expenses were offset by charges for services, grants or outside contributions. General revenues of \$35,026,241 were adequate to provide for the remainder of the expenses.

Among the major funds, the General Fund, Park Bonds 2020 Fund, 2022 G.O. Public Improvement Bonds Fund, and ARPA Fund had \$27,871,577, \$14,433, \$116,423, and \$162,074 in revenues and \$29,076,852, \$6,477,654, and 3,129,373 in expenditures. The ARPA fund did not have any expenditures. The General Fund, 2022 G.O. Public Improvements Bond Fund, and ARPA Fund's fund balance increased \$107,729, 1,987,050, and 163,850 respectively, from the prior year. The Park Bond 2020 Fund's fund balance decreased 4,494,267 from prior year.

City of Starkville
Management Discussion and Analysis
September 30, 2023

Financial Highlights (Continued)

Capital assets, net of accumulated depreciation, increased by \$20,282,086.

Long-term debt increased by \$1,323,767.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of 3 components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Figure 1 – Required Components of the City's Annual Report

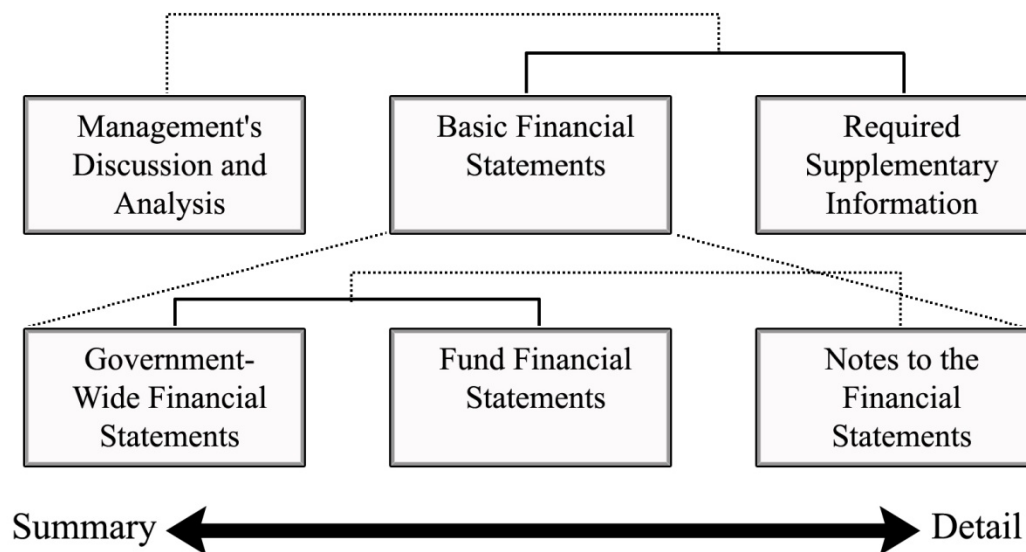


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

Figure 2 summarizes the major features of the City's financial statements, including the portion of the City's government they cover and the types of information they contain. The remainder of this section of Management's Discussion and Analysis explains the structure and content of each of the statements.

City of Starkville
Management Discussion and Analysis
September 30, 2023

	Government-Wide Financial Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire City government (except fiduciary funds) and component units	All activities of the City that are not business-type or fiduciary in nature	The City is the trustee or agent for someone else's resources
Required financial statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures and changes in fund balances	• Statement of net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital and short and long term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short and long term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services are received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

City of Starkville
Management Discussion and Analysis
September 30, 2023

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City finances, in a manner similar to private-sector businesses.

The **statement of net position** presents information on all City assets, deferred outflows of resources, deferred inflows of resources and liabilities, with the difference reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The **statement of activities** presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or part of their costs through user fees and charges (business-type activities). The activities of the City include general government; public safety; public services (infrastructure); utilities; parks and recreation; sanitation; and interest on long-term debt.

The Government-wide Financial Statements can be found on pages 18 and 19 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a city's near-term financing requirements. Governmental funds include the general, special revenue, debt service, and capital projects funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the "Governmental Funds Balance Sheet" and the "Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances" provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 22 and 24, respectively.

The City maintains individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in

City of Starkville
Management Discussion and Analysis
September 30, 2023

Fund Balances for all major funds. All other non-major funds are combined together and presented in these reports as other governmental funds.

Proprietary funds are used to account for services for which the City charges customers a fee is generally reported in proprietary funds. Proprietary funds, like the government wide statements, provide both long-term and short-term financial information. The City's enterprise funds are the same as its business-type activities yet provide more detail and additional information, such as cash flows. The measurement focus of proprietary fund is upon determination of net income, financial position and change in financial position. These funds are maintained on the accrual basis of accounting. The Statement of Net Position, Statement of Revenues, Expenses and Changes in Fund Net Position and Statement of Cash Flows are all required statements.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 28 through 57 of this report.

In addition to the basic financial statements and accompanying notes, this report presents certain **Required Supplementary Information** concerning the budgetary comparative information for the general fund and each major special revenue fund, schedules of the City and Electric Department's proportionate share of the net pension liability and schedules of City and Electric Department's contributions. This information can be found on page 59-64 of this report.

Government-wide Financial Analysis

Net Position – Net position may serve over time as a useful indicator of government's financial position. In the case of the City of Starkville, assets exceeded liabilities by \$79,128,575 as of September 30, 2023.

By far, the largest portion of the City's net position reflects its investment in capital assets (e.g. roads, bridges, land, buildings, mobile equipment, furniture & equipment, leased property under capital lease and construction in progress) less related outstanding debt used to acquire such assets. The City uses these capital assets to provide services to its citizens.

The City's financial position is a product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

City of Starkville
Management Discussion and Analysis
September 30, 2023

The following table presents a summary of the City's net position for the fiscal year ended September 30, 2023 and 2022.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and Other assets	\$ 32,050,399	32,437,092	27,422,662	23,149,586	59,473,061	55,586,678
Capital Assets, net	76,217,142	65,004,485	84,657,467	83,224,584	160,874,609	148,229,069
Total Assets	108,267,541	97,441,577	112,080,129	106,374,170	220,347,670	203,815,747
Deferred outflows of resources	7,083,387	3,481,389	3,468,986	2,664,250	10,552,373	6,145,639
Current and other liabilities	14,905,393	12,730,777	15,848,810	14,047,275	30,754,203	26,778,052
Long-term debt	87,817,078	78,574,526	33,058,917	31,298,436	120,875,995	109,872,962
Total Liabilities	102,722,471	91,305,303	48,907,727	45,345,711	151,630,198	136,651,014
Deferred inflows of resources	-	-	141,270	1,644,172	141,270	1,644,172
Net Position:						
Net investment						
in capital assets	20,241,768	12,560,964	63,282,454	60,420,451	83,524,222	72,981,415
Restricted	9,080,727	19,498,590	3,625,690	3,660,107	12,706,417	23,158,697
Restricted- Inventory	-	-	1,788,436	-	1,788,436	-
Unrestricted	(16,694,038)	(22,441,891)	(2,196,462)	(2,032,021)	(18,890,500)	(24,473,912)
Total Net Position	\$ 12,628,457	9,617,663	66,500,118	62,048,537	79,128,575	71,666,200

Changes in Net Position – The City's total revenues for the fiscal year ended September 30, 2023 was \$98,652,853. The total cost for all services provided was \$91,192,637. The increase in net position was \$7,462,375. The following table presents a summary of the change in net position for the fiscal year ended September 30, 2023.

City of Starkville
Management Discussion and Analysis
September 30, 2023

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues	\$ 63,626,612	54,230,379
General revenues	<u>35,026,241</u>	<u>35,560,885</u>
Total revenues	<u>98,652,853</u>	<u>89,791,264</u>
Expenses:		
Governmental Activities	33,521,717	27,693,164
Business-type Activities	<u>57,670,920</u>	<u>51,112,928</u>
Total expenses	<u>91,192,637</u>	<u>78,806,092</u>
Prior period adjustments	2,159	(234,503)
Increase (decrease) in net position	<u>\$ 7,462,375</u>	<u>10,750,669</u>

Governmental Activities – The following table presents the cost of five major functional activities of the City: General Government, Public Safety, Public Services, Parks & Recreation and Utilities.

The table also shows each function's net cost (total cost less charges for services generated by the activity and intergovernmental aid provided for that activity.) The net cost shows the financial burden that was placed on City of Starkville taxpayers by each of these functions.

	<u>Total Costs</u>	<u>Net Costs</u>
General Government	\$ 7,150,709	\$ 6,587,359
Public Safety	15,162,814	13,019,824
Public Services	9,347,561	9,347,561
Utilities	57,670,920	(3,249,352)
Interest on long-term debt	1,860,633	1,860,633

City of Starkville
Management Discussion and Analysis
September 30, 2023

Financial Analysis of the City's Funds

Governmental funds – At the close of the fiscal year, the City of Starkville's governmental funds reported a combined fund balance of \$20,657,019 a decrease of \$2,114,427. The primary reasons for this decrease are highlighted in the analysis of governmental activities on page 23.

The General Fund is the principal operating fund of the City.

Budgetary Highlights of Major Funds

- Over the course of the year, the City of Starkville revised its annual operating budget on several occasions.

A schedule showing the original and final budget amounts compared to the City's actual financial activity for the General Fund and other major special revenue funds is provided in this report as required supplementary information.

Capital Assets and Debt Administration

Capital Assets – As of September 30, 2023, the City of Starkville's total capital assets were \$314,068,561. This includes infrastructure, land, buildings, mobile equipment, furniture and equipment, leased property under capital lease and construction in progress. This amount represents an increase over the previous year of \$20,282,086.

Total accumulated depreciation as of September 30, 2023 was \$153,193,952 including \$8,647,590 of depreciation expense for the year. The balance in total net capital assets was \$160,874,609 at year-end.

Additional information on the City of Starkville's capital assets can be found in Note 4 on pages 40 and 41 of this report.

Debt Administration – At September 30, 2023, the City of Starkville had \$77,959,720 in long-term debt outstanding. This includes compensated absences, general obligation bonds, other loans, and obligations under capital lease. Of this debt, \$5,520,535 is due within one year.

The State of Mississippi limits the amount of debt a City can issue to generally 15% of total assessed value. The City's outstanding debt is below its current limit.

Additional information on City of Starkville's long-term debt can be found in Note 5 on pages 41 - 43 of this report.

City of Starkville
Management Discussion and Analysis
September 30, 2023

Current and Future Items of Impact

The City of Starkville's future growth continues to be encouraging. The developments that are in progress include residential and commercial projects as well as partnership projects through grants from various sources. These projects will be of significance in their economic impact and they are geared to further increase the quality of life aspects in multiple areas of the City and University.

There continue to be strong economic forces investing in the region. There are multiple developers from around the state and as far away as New York and Texas that are viewing the local area as investment opportunities.

The Golden Triangle Region continues to be marketed and has landed a large project that will lead to the increased visibility of the region and spur further economic development for jobs and property value increases.

Starkville and Oktibbeha County and Mississippi State University continue to partner for providing infrastructure that will allow the full utilization of the undeveloped land as well as the redevelopment of areas that are currently underdeveloped.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the funds it receives. If you have questions about this report or need additional financial information, please contact the City of Starkville City Clerk's office at 110 W. Main Street, Starkville, Mississippi, 39759.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements:
 - Governmental funds
 - Proprietary (enterprise) funds

In addition, the notes to financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Starkville, Mississippi
Statement of Net Position
September 30, 2023

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Totals
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,261,077	13,026,340	15,287,417
Cash - restricted	9,080,727	-	9,080,727
Investments	17,041,054	-	17,041,054
Accounts receivable, net	1,491,529	8,026,298	9,517,827
Other receivables, net	285,296	134,679	419,975
Notes receivable, net	370,970	-	370,970
Internal balances	1,519,746	(1,398,275)	121,471
Prepaid expense	-	3,003,897	3,003,897
Inventory	-	1,788,436	1,788,436
Capital assets:			
Land and construction in progress	1,792,946	5,002,671	6,795,617
Other capital assets	156,175,198	151,097,746	307,272,944
Less: accumulated depreciation	(81,751,002)	(71,442,950)	(153,193,952)
Other assets		208,736	208,736
Total assets	108,267,541	109,447,578	217,715,119
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Unamortized debt expense	-	392,255	392,255
Deferred outflows related to pensions	7,083,387	3,076,731	10,160,118
Total deferred outflows of resources	7,083,387	3,468,986	10,552,373
<u>LIABILITIES</u>			
Accounts payable	3,308,774	6,754,757	10,063,531
Accrued liabilities	1,613,764	657,771	2,271,535
Cash deficit	-	4,603	4,603
Unearned revenue	6,404,006	-	6,404,006
Customer deposits	-	3,509,832	3,509,832
Other liabilities	66,836	280,774	347,610
Long-term liabilities:			
Due within one year	3,512,013	2,008,522	5,520,535
Due in more than one year	52,463,361	19,108,893	71,572,254
Compensated absences	793,144	73,787	866,931
Unfunded pension liability	34,560,573	13,876,237	48,436,810
Total liabilities	102,722,471	46,275,176	148,997,647
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pensions	-	141,270	141,270
Total deferred inflows of resources	-	141,270	141,270
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	20,241,768	63,282,454	83,524,222
Restricted	9,080,727	3,625,690	12,706,417
Restricted- Inventory	-	1,788,436	1,788,436
Unrestricted	(16,694,038)	(2,196,462)	(18,890,500)
Total net position	\$ 12,628,457	66,500,118	79,128,575

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	\$ 7,150,709	563,350	-	-	(6,587,359)
Public safety					
Police	8,631,855	963,093	317,729	-	(7,351,033)
Fire	6,191,763	-	862,168	-	(5,329,595)
Public inspection	320,403	-	-	-	(320,403)
Civil defense	18,793	-	-	-	(18,793)
Highways and streets	2,679,035	-	-	-	(2,679,035)
Health and sanitation	120,116	-	-	-	(120,116)
Culture and recreation	3,947,403	-	-	-	(3,947,403)
Economic development and assistance	2,601,007	-	-	-	(2,601,007)
Interest on long-term debt	1,860,633	-	-	-	(1,860,633)
Total governmental activities	33,521,717	1,526,443	1,179,897	-	(30,815,377)
Business-type Activities					
Electric utilities	46,114,979	47,894,775	-	-	1,779,796
Water and sewer utilities	8,136,082	9,598,728	-	-	1,462,646
Sanitation and waste	3,419,507	3,126,777	-	-	(292,730)
Sanitary landfill	352	299,992	-	-	299,640
Total business-type activities	57,670,920	60,920,272	-	-	3,249,352
Total primary government	\$ 91,192,637	62,446,715	1,179,897	-	(27,566,025)
		Governmental Activities	Business-type Activities	Total	
Changes in Net Position:					
Net (expense) / revenue		\$ (30,815,377)	3,249,352	(27,566,025)	
General revenues					
Taxes					
Property taxes			9,416,625	-	9,416,625
Sales and use taxes			14,312,508	-	14,312,508
Other taxes			1,006,933	-	1,006,933
Investment income			630,824	101,307	732,131
Other			8,459,281	1,098,763	9,558,044
Total general revenues			33,826,171	1,200,070	35,026,241
Change in net position			3,010,794	4,449,422	7,460,216
Net position, October 1, 2022, as previous reported			9,617,663	62,048,537	71,666,200
Prior Period Adjustments (See Note 15)			-	2,159	2,159
Net position, October 1, 2022, as restated			9,617,663	62,050,696	71,668,359
Net position, September 30, 2023			\$ 12,628,457	66,500,118	79,128,575

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

FUND FINANCIAL STATEMENTS

City of Starkville, Mississippi
Balance Sheet - Governmental Funds
September 30, 2023

	General	Park Bonds 2020	2022 G.O Public Improvement Bonds	ARPA	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and cash equivalents	\$ 1,514,225	-	-	-	746,852	2,261,077
Cash - restricted	294,508	1,154,086	317,331	41,276	7,273,526	9,080,727
Investments	10,244,944	-	1,667,162	5,128,948	-	17,041,054
Receivables (Net)						
Accounts	1,225,243	-	-	-	266,286	1,491,529
Other	282,685	-	2,557	-	54	285,296
Notes receivable	370,970	-	-	-	-	370,970
Due from other funds	2,699	-	-	1,517,047	-	1,519,746
Total Assets	<u>\$ 13,935,274</u>	<u>1,154,086</u>	<u>1,987,050</u>	<u>6,687,271</u>	<u>8,286,718</u>	<u>32,050,399</u>
<u>LIABILITIES</u>						
Accounts payable	1,564,762	1,173,055	-	210,131	360,826	3,308,774
Accrued liabilities	1,613,764	-	-	-	-	1,613,764
Other liabilities	66,836	-	-	-	-	66,836
Unearned revenue	98,834	-	-	6,305,172	-	6,404,006
Total Liabilities	<u>3,344,196</u>	<u>1,173,055</u>	<u>-</u>	<u>6,515,303</u>	<u>360,826</u>	<u>11,393,380</u>
<u>FUND BALANCES</u>						
Fund balances - restricted						
Restricted for police protection	5,148	-	-	-	-	5,148
Restricted for airport projects	88,759	-	-	-	-	88,759
Restricted for capital projects	-	-	1,987,050	171,968	7,386,742	9,545,760
Fund balances - assigned for budgetary purposes	-	-	-	-	539,150	539,150
Fund balances - unassigned	10,497,171	(18,969)	-	-	-	10,478,202
Total Fund Balances	<u>10,591,078</u>	<u>(18,969)</u>	<u>1,987,050</u>	<u>171,968</u>	<u>7,925,892</u>	<u>20,657,019</u>
Total Liabilities and Fund Balances	<u>\$ 13,935,274</u>	<u>1,154,086</u>	<u>1,987,050</u>	<u>6,687,271</u>	<u>8,286,718</u>	<u>32,050,399</u>

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

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

Fund Balances - total governmental funds		\$ 20,657,019
Amounts reported for governmental activities in Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	157,968,144	
Less accumulated depreciation	<u>(81,751,002)</u>	76,217,142
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	<u>7,083,387</u>	7,083,387
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds:		
Long-Term Liabilities	(91,329,091)	<u>(91,329,091)</u>
Net Position of Governmental Activities		<u><u>\$ 12,628,457</u></u>

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

City of Starkville, Mississippi
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended September 30, 2023

	General	Park Bonds 2020	2022 G.O. Public Improvement Bonds	ARPA	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
General property taxes	\$ 9,416,625	-	-	-	-	9,416,625
Licenses and permits	563,350	-	-	-	-	563,350
Intergovernmental:						
Federal	576,137	-	-	-	735,086	1,311,223
State of Mississippi	10,679,402	-	-	-	2,000,000	12,679,402
State of Mississippi- 1% & 2% tax		-	-	-	3,120,605	3,120,605
State of Mississippi- modernization use tax		-	-	-	2,066,595	2,066,595
Oktibbeha County and Mississippi State	1,583,921	-	43,566	-	-	1,627,487
Fines and forfeits	963,093	-	-	-	-	963,093
Interest income	344,566	13,610	72,857	162,074	32,268	625,375
Penalties and interest	30,098	-	-	-	-	30,098
Other revenues	3,714,385	823	-	-	400,000	4,115,208
Total Revenues	27,871,577	14,433	116,423	162,074	8,354,554	36,519,061
EXPENDITURES						
General government	5,390,315	-	-	-	-	5,390,315
Public safety:						
Police	7,207,790	-	-	-	-	7,207,790
Fire	4,714,209	-	-	-	-	4,714,209
Public inspection	275,102	-	-	-	-	275,102
Civil defense	18,793	-	-	-	-	18,793
Highways and streets	1,918,243	-	-	-	-	1,918,243
Health and sanitation	120,116	-	-	-	-	120,116
Culture and recreation	2,078,584	-	-	-	-	2,078,584
Economic Development and Assistance	1,996,137	-	-	-	25,202	2,021,339
Capital outlay	1,717,628	6,449,795	3,019,215	-	4,137,648	15,324,286
Contractual services		27,859	110,158	-	441,651	579,668
Debt service:						
Principal	2,809,794	-	-	-	1,035,000	3,844,794
Interest	830,141	-	-	-	1,030,491	1,860,632
Total Expenditures	29,076,852	6,477,654	3,129,373	-	6,669,992	45,353,871
Excess (deficiency) of revenues over (under) expenditures	(1,205,275)	(6,463,221)	(3,012,950)	162,074	1,684,562	(8,834,810)
OTHER FINANCING SOURCES (USES)						
Transfers in	260,000	1,968,954	-	-	527,401	2,756,355
Transfers out	(527,401)	-	-	-	(2,228,954)	(2,756,355)
Sale of cemetery plots	8,000	-	-	-	-	8,000
Sale of surplus equipment	25,287	-	-	-	-	25,287
Investment gain	3,673	-	-	1,776	-	5,449
Leases issued	181,647	-	-	-	-	181,647
Proceeds from bonds	1,361,798	-	5,000,000	-	138,202	6,500,000
Net other financing sources	1,313,004	1,968,954	5,000,000	1,776	(1,563,351)	6,720,383
Net change in fund balances	107,729	(4,494,267)	1,987,050	163,850	121,211	(2,114,427)
Fund balances, October 1, 2022	10,483,349	4,475,298	-	8,118	7,804,681	22,771,446
Fund balances, September 30, 2023	\$ 10,591,078	(18,969)	1,987,050	171,968	7,925,892	20,657,019

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

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

Net change in Fund Balances - total governmental funds \$ (2,114,427)

Amounts reported for governmental activities in 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 depreciated over their estimated useful lives:

Expenditures for capital assets	15,324,286	
Less current year depreciation	(4,086,342)	
Less disposal of capital assets	<u>(25,287)</u>	11,212,657

Bond and loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of borrowed principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments:

Proceeds from capital leases	(181,647)	
Proceeds from bonds	(6,500,000)	
Principal payments	<u>3,844,793</u>	(2,836,854)

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 fund:

Change in unfunded pension liability	(6,622,068)	
Change in deferred outflows of resources	3,601,999	
Change in long-term compensated absences	<u>(230,513)</u>	<u>(3,250,582)</u>

Change in Net Position of Governmental Funds	<u><u>\$ 3,010,794</u></u>
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The accompanying notes to financial statements are an integral part of these financial statements.

City of Starkville, Mississippi
Statement of Fund Net Position - Proprietary Funds
September 30, 2023

	June 30, 2023	September 30, 2023			
	Electric Department	Water & Sewer Department	Sanitation and Waste Fund	Non-major Enterprise Fund	Total Enterprise Funds
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 7,880,515	4,224,727	-	921,098	13,026,340
Accounts receivables, net	5,511,227	1,928,384	565,821	20,866	8,026,298
Other receivables, net	134,679	-	-	-	134,679
Due from other funds	343,540	890,736	-	-	1,234,276
Prepaid expense	3,003,897	-	-	-	3,003,897
Inventory	1,299,092	489,344	-	-	1,788,436
Total current assets	18,172,950	7,533,191	565,821	941,964	27,213,926
Non-current assets:					
Other assets	208,736	-	-	-	208,736
Capital assets, net of depreciation	51,799,422	31,600,013	1,157,823	100,209	84,657,467
Total non-current assets	52,008,158	31,600,013	1,157,823	100,209	84,866,203
Total Assets	70,181,108	39,133,204	1,723,644	1,042,173	112,080,129
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Unamortized debt expense	186,407	205,848	-	-	392,255
Deferred outflows related to pensions	1,409,456	883,368	783,907	-	3,076,731
Total Deferred Outflows of Resources	1,595,863	1,089,216	783,907	-	3,468,986
Total Assets and Deferred Outflows of Resources	\$ 71,776,971	40,222,420	2,507,551	1,042,173	115,549,115
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	\$ 6,574,805	140,670	39,282	-	6,754,757
Cash deficit	-	-	4,603	-	4,603
Accrued liabilities	350,279	307,492	-	-	657,771
Compensated absences	-	-	73,787	-	73,787
Due to other funds	1,109,835	1,522,716	-	-	2,632,551
Accrued interest - long-term debt	46,106	-	-	-	46,106
Bonds payable, current	500,000	583,058	-	-	1,083,058
Notes payable, current	-	557,030	368,434	-	925,464
Other current liabilities	72,296	-	-	-	72,296
Total current liabilities	8,653,321	3,110,966	486,106	-	12,250,393
Non-current liabilities:					
Bonds payable, non-current	6,590,000	8,755,248	-	-	15,345,248
Notes payable, non-current	-	3,231,854	531,791	-	3,763,645
Customer deposits	3,058,379	451,453	-	-	3,509,832
Other liabilities	3,686	158,686	-	-	162,372
Unfunded pension liability	6,092,551	4,097,570	3,686,116	-	13,876,237
Total non-current liabilities	15,744,616	16,694,811	4,217,907	-	36,657,334
Total Liabilities	24,397,937	19,805,777	4,704,013	-	48,907,727
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pensions	141,270	-	-	-	141,270
Total Deferred Inflows of Resources	141,270	-	-	-	141,270
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	44,709,422	18,472,823	-	100,209	63,282,454
Restricted	1,229,250	1,454,476	-	941,964	3,625,690
Nonspendable	1,299,092	489,344	-	-	1,788,436
Unrestricted	-	-	(2,196,462)	-	(2,196,462)
Total Net Position	47,237,764	20,416,643	(2,196,462)	1,042,173	66,500,118
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 71,776,971	40,222,420	2,507,551	1,042,173	115,549,115

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

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

	<u>June 30, 2023</u>	<u>September 30, 2023</u>			
	<u>Electric Department</u>	<u>Water & Sewer Department</u>	<u>Sanitation and Waste Fund</u>	<u>Non-Major Enterprise Fund</u>	<u>Total Enterprise Funds</u>
<u>OPERATING REVENUES</u>					
Charges for services	\$ 47,894,775	9,598,728	3,126,777	299,992	60,920,272
Total operating revenues	47,894,775	9,598,728	3,126,777	299,992	60,920,272
<u>OPERATING EXPENSES</u>					
Purchased power	37,304,372	-	-	-	37,304,372
Operating and maintenance	5,962,090	6,132,188	3,143,321	287	15,237,886
Depreciation	2,655,706	1,584,852	245,755	65	4,486,378
Total operating expenses	45,922,168	7,717,040	3,389,076	352	57,028,636
Operating income (loss)	1,972,607	1,881,688	(262,299)	299,640	3,891,636
<u>NON-OPERATING REVENUES (EXPENSES)</u>					
Other revenue (expenses)	30,871	939,603	128,289	-	1,098,763
Interest on investments	70,478	30,829	-	-	101,307
Amortization expense	(15,978)	(13,959)	-	-	(29,937)
Interest and fiscal charges	(176,833)	(405,083)	(30,431)	-	(612,347)
Total non-operating revenues (expenses)	(91,462)	551,390	97,858	-	557,786
Changes in net position	1,881,145	2,433,078	(164,441)	299,640	4,449,422
Net position, October 1, 2022, as previously reported	45,356,619	17,983,565	(2,032,021)	740,374	62,048,537
Prior Period Adjustment (See Note 15)	-	-	-	2,159	2,159
Net position, October 1, 2022, as restated	45,356,619	17,983,565	(2,032,021)	742,533	62,050,696
Net Position, September 30, 2023	<u>\$ 47,237,764</u>	<u>\$ 20,416,643</u>	<u>\$ (2,196,462)</u>	<u>\$ 1,042,173</u>	<u>\$ 66,500,118</u>

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

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

	<u>June 30, 2023</u>	<u>September 30, 2023</u>			
	<u>Electric Department</u>	<u>Water & Sewer Department</u>	<u>Sanitation and Waste Fund</u>	<u>Non-Major Enterprise Fund</u>	<u>Total Enterprise Funds</u>
<u>Cash Flows from Operating Activities</u>					
Cash received from customers	\$ 47,894,775	9,598,728	3,126,777	299,640	60,919,920
Cash paid to employees	(2,331,673)	(1,452,717)	(1,910,314)	-	(5,694,704)
Cash paid to suppliers	(41,380,955)	(4,517,194)	(854,152)	(20,801)	(46,773,102)
Net Cash Provided By Operating Activities	<u>4,182,147</u>	<u>3,628,817</u>	<u>362,311</u>	<u>278,839</u>	<u>8,452,114</u>
<u>Cash Flows from Capital and Related Financing Activities</u>					
Proceeds from issuance of debt	-	-	436,524	-	436,524
Payment of debt	(485,000)	(1,132,979)	(331,630)	-	(1,949,609)
Payment of interest	(149,232)	(405,083)	(30,431)	-	(584,746)
Purchase of capital assets	(1,784,623)	(3,096,789)	(436,774)	-	(5,318,186)
Removal cost	(158,346)	-	-	-	(158,346)
Salvage	5,502	-	-	-	5,502
Reclassifications	23,397	-	-	-	23,397
Other receipts (payments)	(3,995)	931,425	-	-	927,430
Net Cash Flows (Used in) Capital and Related Financing Activities	<u>(2,552,297)</u>	<u>(3,703,426)</u>	<u>(362,311)</u>	<u>-</u>	<u>(6,618,034)</u>
<u>Cash Flows from Investing Activities</u>					
Interest received on investments	70,478	30,829	-	-	101,307
Change in other investments	(1,054)	-	-	-	(1,054)
Collections on energy conservation loans receivable	3,850	-	-	-	3,850
Net Cash Flows Provided by Investing Activities	<u>73,274</u>	<u>30,829</u>	<u>-</u>	<u>-</u>	<u>104,103</u>
Net Change in Cash	1,703,124	(43,780)	-	278,839	1,938,183
Cash and Cash Equivalents, October 1, 2022	<u>6,177,391</u>	<u>4,268,507</u>	<u>-</u>	<u>642,259</u>	<u>11,088,157</u>
Cash and Cash Equivalents, September 30, 2023	<u>\$ 7,880,515</u>	<u>4,224,727</u>	<u>-</u>	<u>921,098</u>	<u>13,026,340</u>
<u>Reconciliation of Operating Income to Net Cash Flows from Operating Activities:</u>					
Operating Income (Loss)	\$ 1,972,607	1,881,688	(262,299)	299,640	3,891,636
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	2,730,580	1,584,852	245,755	65	4,561,252
Debt issuance costs	-	-	1,158	-	1,158
Other non-operating revenues	30,871	970,432	128,289	-	1,129,592
Other non-operating expenses	(31,239)	-	-	-	(31,239)
Changes in operating assets and liabilities:					
(Increase) decrease in receivables	(896,048)	(897,039)	(42,033)	(20,866)	(1,855,986)
(Increase) decrease in inventory	(133,290)	(338,303)	-	-	(471,593)
(Increase) decrease in other assets	(23,085)	12,975	-	-	(10,110)
(Increase) decrease in deferred outflows of resources	45,936	(447,725)	(418,925)	-	(820,714)
Increase (decrease) in payables	(15,964)	(55,061)	398	-	(70,627)
Increase (decrease) accrued liabilities	99,127	70,395	-	-	169,522
Increase (decrease) in deficit cash	-	-	(55,557)	-	(55,557)
Increase (decrease) in customer deposits	91,773	9,385	-	-	101,158
Increase (decrease) in unfunded pension liability	1,812,875	847,401	771,170	-	3,431,446
Increase (decrease) in other liabilities	906	(10,183)	(5,645)	-	(14,922)
Increase (decrease) in deferred inflows of resources	(1,502,902)	-	-	-	(1,502,902)
Total adjustments	<u>2,209,540</u>	<u>1,747,129</u>	<u>624,610</u>	<u>(20,801)</u>	<u>4,560,478</u>
Net cash provided by (used in) operating activities	<u>\$ 4,182,147</u>	<u>3,628,817</u>	<u>362,311</u>	<u>278,839</u>	<u>8,452,114</u>

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

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

The City of Starkville, Mississippi's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the City has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the City has chosen not to do so. The more significant accounting policies established in GAAP and used by the City are discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- Financial statements prepared using full accrual accounting for all of the City's activities, including infrastructure (roads, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

a. Reporting Entity

The citizens of Starkville, Mississippi, have elected to operate under a Code Charter as permitted by Mississippi Statutes 21-3-3, which prescribes a Mayor and Board of Aldermen form of government.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. 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. A second criterion used in evaluating potential component units is the scope of public service.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third 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 government 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 City's reporting entity.

Excluded from the reporting entity:

Starkville Public Schools. The Starkville Public Schools' governing board is appointed primarily by the City's governing body (four of the five members). The City does not hold title to any of the school's assets, nor does it have any right to the school's surpluses. The City does not have the ability to exercise influence over the daily operations or approve budgets.

Starkville Public Library. The Starkville Public Library's governing board is appointed jointly by various entities. The City's governing body appoints five of the ten members but does not have the ability to exercise influence over the daily operations or approve budgets. Additionally, the City does not hold title to any of the library's assets, nor does it have any right to the library's surpluses.

b. Basic Financial Statements – Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's police and fire protection, parks and recreation, public works, and general administrative services are classified as governmental activities. The City's electric, water and sewer, sanitation, and landfill services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (police, fire, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, fire, etc.) or a business-type activity. Operating revenues include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales or use taxes, intergovernmental revenues, interest income, etc.).

The government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

c. Basic Financial Statements – Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The City reports the following major Governmental Funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Parks Bonds 2020 Fund* is a capital projects fund which accounts for expenditures related to the construction of Cornerstone Park, a recreational ballpark.

The *2022 G.O. Public Improvement Bonds Fund* is a capital projects fund which accounts for expenditures related to infrastructure improvements, outdoor recreation, and sewerage systems within the community.

The *ARPA Fund* is a special revenue fund which accounts for financial resources from the American Rescue Plan grant funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

1. Governmental Funds

- a. **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes General Activities, Multi-Unit Drug Task Force Operations, Airport Activities, Restricted Police Activities, Restricted Fire Activities, Accounts Payable Clearing and Payroll Clearing.
- b. **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds are the CDBG Henderson Street Area Redevelopment Project Fund, the Law Enforcement Grants Fund, the Computer Assessments Fund, the CDBG Rehabilitation Loan Program Fund, Federal Forfeited Funds Fund, American Recovery Reinvestment Fund, and the TVA Hewlett Wood Products, Inc. Loan Fund.
- c. **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The Debt Service Funds are the City Bond and Interest Fund and the School Bond and Interest Fund.
- d. **Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Funds are the Parking Mill Project Fund, Public Improvement Bonds Fund, Parks and Recreation Bond 2020 Fund, the Parks and Recreation Tourism Fund, Industrial Park Bond Fund, Fire Station #5 Fund, Build Grant 182/MLK Corridor Fund, 2022 G.O. Public Improvement Bonds, 2022 Local Improvements Project Fund, Parks Capital Project Fund, and Stark/Hospital Road Expansion Fund.

2. Proprietary Funds

The City reports the following major Proprietary Funds:

The *Starkville Electric Department* is a fund which accounts for the distribution of electricity to the residents of the City of Starkville and Mississippi State University. The Electric Department's fiscal year ends on June 30th as required by regulatory bodies. Therefore, all statements and information relating to the Electric Department in this report are for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

The *Water and Sewer Fund* is a fund which accounts for the activities of the City's water and sewer distribution and collections. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

The *Sanitation and Waste Fund* is a fund which accounts for the activities of the City's garbage collections.

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City:

- a. **Enterprise Funds** are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Funds are the Electric Department Fund, the Water and Sewer Department Fund, the Sanitation Fund, and the Sanitary Landfill Fund.

d. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

e. Financial Statement Amounts

1. 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 municipality of this state. Further, the City may invest in certain repurchase agreements. Investments in governmental securities are stated at fair value.

For purposes of the statement of cash flows for the proprietary funds, the City defines cash equivalents as short-term, highly liquid investments with original maturity dates of three months or less.

2. Receivables:

Receivables are reported net of allowances for uncollectible accounts, where applicable.

3. Inventory:

Inventory is valued at the lower of cost (first-in, first-out) or market.

4. Capital Assets:

Capital assets are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market 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. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 – 50 years
Water and sewer system	30 – 50 years
Machinery and equipment	5 – 10 years
Improvements	10 – 20 years
Other infrastructure	10 – 50 years

5. Revenues:

Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB No. 33. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

6. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

7. Compensated Absences:

The City accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

8. Interfund Activity:

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

9. Basis of Budgeting:

The City prepares its governmental fund type budgets in accordance with state statutes, which require the cash basis of accounting for revenues. Expenditures are budgeted and reported on the modified accrual basis of accounting. For purposes of budgetary comparisons in the financial statements, the City has elected to compare GAAP basis revenue to budget. This presentation provides a reasonable basis of comparison because the difference in beginning and ending receivables is immaterial.

10. Deferred Outflows / Inflows

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(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then.

Deferred outflows related to pensions- This amount represents the City's proportionate share of the deferred outflows of resources reported by the pension plan in which the City participates. See Note 16 for additional details.

City of Starkville, Mississippi
Notes to Financial Statements

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(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred inflows of resources- This amount represents the City's proportionate share of the deferred inflows of resources reported by the pension plan in which the City participates. See Note 16 for additional details.

11. Leases

The Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB 87), to establish a single leasing model for accounting and reporting purposes. This guidance is intended to enhance the accountability, consistency, and comparability of lease activities reported by governments. GASB 87 was implemented during fiscal year 2022.

12. Subscription-Based Information Technology Arrangements

The Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Technology Arrangements* (SBITAs) (GASB 96), to establish uniform accounting and financial reporting requirements for SBITAs, and to enhance understandability, reliability, relevance, and consistency of information about SBITAs.

13. Long-term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term 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 in the Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or Proprietary Funds Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the Fund financial statements, Governmental Fund Types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

14. 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.

15. Net Position:

GASB 63 requires the classification of net position into three components – invested in capital assets, net of related debt, restricted and unrestricted. These classifications are defined as follows:

- a.** Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- b.** Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- c.** Unrestricted – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Net Position Flow Assumption

When an expense is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the City's general policy to use restricted resources first. When expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the City's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

16. Fund Balance:

GASB 54 requires the classification of fund balance into five components – nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

- a. **Nonspendable fund balance** - amounts that cannot be spent due to form such as inventories, prepaid amounts, etc...
- b. **Restricted fund balance** - amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

The City has the following restricted assets: restricted for fire protection, restricted for police protection, restricted for airport activities, restricted for parks and recreation, restricted for debt service and restricted for capital projects.

- c. **Committed fund balance** - amounts constrained for a specific purpose by an entity using its highest level of decision-making authority. It would require the same group to remove or change the constraints placed on the resources. Currently, there are no committed fund balances.
- d. **Assigned fund balance** - for all funds other than the general fund, any remaining positive amounts not classified as nonspendable, restricted or committed.

The City classifies unspent budgeted projects that are re-budgeted in the subsequent year to assigned for budgetary purposes.

- e. **Unassigned fund balance** – 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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balance Flow Assumption:

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the City's general policy to use restricted resources first. When expenditures are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the City's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

17. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

18. Changes in Accounting Standards:

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

Note 2: Cash, Other Deposits, and Investments

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 Depository Insurance Corporation. All of the City's funds eligible to be included in the state's collateral pool program were properly included and were fully collateralized as of September 30, 2023.

The carrying amount of the City's deposits with financial institutions was \$16,487,629 on September 30, 2023 and the bank balance was \$19,855,153.

The balances do not reflect cash or other deposits held in the name of Starkville Electric Department in the amount of \$7,880,515 which are separately secured.

City of Starkville, Mississippi
Notes to Financial Statements

Note 2: Cash, Other Deposits, and Investments (Continued)

Investments:

Fair Value Measurements for Investments can be categorized by the following fair value hierarchy. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad Levels (Levels 1, 2, and 3), moving from quoted prices in active markets in Level 1 to unobservable inputs in Level 3.

Level 1 inputs include US government and agency securities, foreign government debt, listed equities and money market securities.

Level 2 inputs include corporate bonds (investment grade, high yield), mortgage-backed securities, bank loans, loan commitments, less liquid listed equities, municipal bonds and certain OTC derivatives.

Level 3 inputs include distressed debt, private equity, exotic or non-standard derivatives.

Investment balances at September 30, 2023, are as follows:

Investment Type	Maturities	Fair Value Level	Fair Value
First American Funds Inc. US Treasury Money MarketFund Class Y 3696	N/A	Level 1	\$ 4,873,461
USA Treasury Bills 5.1275%	1-2 years	Level 1	5,501,376
USA Treasury Bills 5.28875%	1-2 years	Level 1	5,002,217
USA Treasury State & Local Government	N/A	Level 1	1,664,000
Total			<u>\$ 17,041,054</u>

Note 3: Interfund Transactions and Balances

The following is a summary of interfund balances at September 30, 2023:

A. Due From/To Other Funds:

Due From	Due to		
General Fund	Electric Department	\$ 2,699	-
ARPA Fund	Water and Sewer Department	1,517,047	1,517,047
Water and Sewer Department	Electric Department	885,067	766,295
	Timing Difference		121,471
		<u>\$ 2,404,813</u>	<u>2,404,813</u>

The Electric Department has a fiscal year end of June 30th, whereas the rest of the funds have a fiscal year end of September 30th. Due to the three month gap in fiscal years, there is a reconciliation in the amount of \$121,471 to bridge the difference between due to/from other funds at September 30, 2023.

City of Starkville, Mississippi
Notes to Financial Statements

Note 3: Interfund Transactions and Balances

B. Transfers In/Out:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Parks and Rec. Tourism Fund	\$ 260,000
Other Governmental Funds	General Fund	527,401
Park Bonds 2020 Fund	Other Governmental Funds	1,968,954
Total		\$ <u>2,756,355</u>

The principal purpose of inter-fund transfers was to provide funds for grant matches or to provide funds to pay for capital outlay. All inter-fund transfers were routine and consistent with the activities of the fund making the transfer.

Note 4: Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	<u>Balance</u> <u>10/1/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	<u>Balance</u> <u>9/30/2023</u>
Governmental Activities					
Land and construction in progress	\$ 1,792,946				1,792,946
Other capital assets	140,894,090	15,324,286	(43,178)		156,175,198
Less: Accumulated Depreciation	(77,682,551)	(4,086,342)	17,891		(81,751,002)
Governmental Activities Capital Assets	\$ <u>65,004,485</u>	<u>11,237,944</u>	<u>(25,287)</u>	<u>-</u>	<u>76,217,142</u>
Business-type Activities:					
Land and construction in progress - Electric	\$ 3,676,928	(2,211,558)			1,465,370
Property and equipment - Electric	74,805,779	3,996,181	(431,455)		78,370,505
Less: Accumulated Depreciation - Electric	(25,866,775)	(2,753,810)	584,132		(28,036,453)
Business Activities Capital Assets - Electric	\$ <u>52,615,932</u>	<u>(969,187)</u>	<u>152,677</u>	<u>-</u>	<u>51,799,422</u>
Land and construction in progress - Water - Sewer	\$ 2,892,200	2,866,419	(2,297,819)	(22,099)	3,438,701
Property and equipment - Water - Sewer	62,628,459	3,096,789			65,725,248
Less: Accumulated Depreciation - Water - Sewer	(35,979,088)	(1,584,848)			(37,563,936)
Business Activities Capital Assets - Water - Sewer	\$ <u>29,541,574</u>	<u>4,378,360</u>	<u>(2,297,819)</u>	<u>(22,099)</u>	<u>31,600,013</u>
Land and construction in progress - Sanitation - Landfill	\$ 96,800			1,800	98,600
Property and equipment - Sanitation - Landfill	6,999,273	436,774	(432,254)	(1,800)	7,001,993
Less: Accumulated Depreciation - Sanitation-Landfill	(6,028,995)	(245,820)	432,254		(5,842,561)
Business Activities Capital Assets - Sanitation-Landfill	\$ <u>1,067,078</u>	<u>190,954</u>	<u>-</u>	<u>-</u>	<u>1,258,032</u>
Business Activities Capital Assets	<u>83,224,584</u>	<u>3,600,127</u>	<u>(2,145,142)</u>	<u>(22,099)</u>	<u>84,657,467</u>
Total Capital Assets	\$ <u>148,229,069</u>	<u>14,838,071</u>	<u>(2,170,429)</u>	<u>(22,099)</u>	<u>160,874,609</u>

When the City of Starkville updates its fixed assets subsidiary records, the adjustment column reports the appropriate corrections to the various classes of fixed assets. The adjustments for this year were to clean up the fixed asset schedule to agree to their records.

City of Starkville, Mississippi
Notes to Financial Statements

Note 4: Capital Assets (Continued)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 970,126
Public safety - Police	334,380
Public safety - Fire	394,756
Highways and streets	530,341
Culture and recreation	<u>1,856,739</u>
 Total governmental activities depreciation expense	 <u><u>\$4,086,342</u></u>
 Business-type activities:	
Electric	\$2,730,580
Water and sewer	1,584,848
Sanitation	<u>245,820</u>
 Total business-type activities depreciation expense	 <u><u>\$4,561,248</u></u>

Starkville Electric Department's depreciation of \$2,730,580 which consists of \$2,655,706 charged to depreciation expense and \$74,874 charged to building and transportation clearings.

Note 5: Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023	Amount Due Within One Year
Governmental Activities					
General obligation bonds					
TIF Revenue Bonds, Series 2011	\$ 138,000		44,000	94,000	46,000
GO Utility Refunding Bonds, Series 2015	1,955,000		120,000	1,835,000	125,000
GO Public Improvement, Series 2016A	2,420,000		130,000	2,290,000	130,000
GO Public Improvement, Series 2016B	1,935,000		100,000	1,835,000	105,000
TIF Revenue Bonds, Series 2016	520,000		120,000	400,000	125,000
GO Refunding Bond, Series 2018	1,895,000		350,000	1,545,000	380,000
GO Development Bonds, Series 2017	5,600,000		350,000	5,250,000	350,000
2018 Refunding Bond-City Hall	3,735,000			3,735,000	290,000
Special Obligation, Series 2018	3,700,000		415,000	3,285,000	430,000
Special Obligation, Series 2018	2,667,000		173,000	2,494,000	178,000
Special Obligation, Series 2020A	14,300,000		55,000	14,245,000	55,000
Special Obligation, Series 2020B	9,680,000		30,000	9,650,000	30,000
TIF Revenue Bonds, Series 2022	695,000		67,700	627,300	75,300
GO Bonds, Series 2022		5,000,000	600,000	4,400,000	555,000
TIF Revenue Bonds, Series 2022		1,500,000	62,600	1,437,400	65,800
Total	<u>\$ 49,240,000</u>	<u>6,500,000</u>	<u>2,617,300</u>	<u>53,122,700</u>	<u>2,940,100</u>

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Long-Term Liabilities (Continued)

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023	Amount Due Within One Year
Notes payable					
Capital Improvements - City Hall	370,000		370,000	-	
Asphalt Truck (Kenworth)	83,269		66,481	16,788	16,788
Fire Truck	640,386		102,310	538,076	104,039
John Deere Park Mower	8,862		8,862	-	
Nissan Kicks	3,496		3,496	-	
2 Pumper Trucks	760,399		73,679	686,720	76,173
Street Excavator	95,601		28,294	67,307	29,277
Police Dodge Chargers	218,352		218,352	-	
2022 Dodge Durango	36,377		12,890	23,487	13,273
2020 Fire Truck-Bankfirst	1,299,779		143,949	1,155,830	146,258
Utility Associates-Body Cameras	233,100		77,700	155,400	77,700
FUSUS Real Time Crime Center	130,000		65,000	65,000	65,000
Harley-Davidson Motorcycles	18,900		12,600	6,300	6,300
Dell Server Lease		134,590	31,086	103,504	23,050
Dell Server Lease		25,259		25,259	5,052
Flexible Multisensor Fixed Cameras/Surveillance Cameras		21,798	12,795	9,003	9,003
Compensated absences	562,631	230,513		793,144	
Total	\$ 4,461,152	412,160	1,227,494	3,645,818	571,913
Total Governmental Activities	\$ 53,701,152	6,912,160	3,844,794	56,768,518	3,512,013
	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023	Amount Due Within One Year
Business-type Activities					
Bonds and notes payable					
Utility Revenue Bonds, Series 2019	\$ 8,950,000		380,000	8,570,000	395,000
Electric System Revenue Bond, Series 2020	7,575,000		485,000	7,090,000	500,000
GO Utility Refunding Bond Series 2012	952,747		184,441	768,306	188,058
Drinking Water Improvements Revolving Loan	224,189		55,172	169,017	56,567
Water Pollution Control Revolving Loan	695,259		215,410	479,849	219,210
Water Pollution Control Revolving Loan	105,317		15,436	89,881	15,865
MDA Capital Improvements Loan	290,967		17,760	273,207	16,683
MDA Capital Improvements Loan	209,882		27,421	182,461	25,758
MDA Capital Improvements Loan	414,014		55,374	358,640	52,016
MDA Capital Improvements Loan	973,929		65,577	908,352	61,600
MDA Capital Improvements Loan	166,336		41,067	125,269	38,577
MDA Capital Improvements Loan	410,960		27,860	383,100	26,170
MDA Capital Improvements Loan	629,177		34,839	594,338	32,727
MDA Capital Improvements Loan	237,393		12,623	224,770	11,857
Street Sweeper	3,736		3,736	-	
3 Refuse Trucks & Knuckle Boom	367,385		119,344	248,041	122,435
2021 Tractor and Cutter	37,315		23,389	13,926	13,926
Garbage Truck/Front End Loader	161,845		38,981	122,864	39,952
2021 Rear Loader Truck	156,449		56,068	100,381	56,796
2022 Kubota Tractor	68,601		24,308	44,293	25,032
2022 Knuckleboom Loader		189,500	30,608	158,892	62,372
2023 Friehtliner M2 #9147		247,024	35,196	211,828	47,921
Compensated absences	79,432		5,645	73,787	
Total	\$ 22,709,933	436,524	1,955,255	21,191,202	2,008,522

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Long-Term Liabilities (Continued)

All liabilities of The City of Starkville are secured by the full faith and credit of the municipality.

The seven outstanding issues of General Obligation Bonds are due in annual installments ranging from \$100,000 to \$600,000 each through various dates, the last of which is the year 2038. Interest rates range from 2.12% to 5.00%.

The City has entered into bond purchase agreements to issue and sell Tax Increment Financing Revenue Bonds. The principal of the bonds is due in annual installments. The Series 2011, Series 2016, and Series 2022 Bonds were issued for the purpose of constructing various infrastructure improvements to support the projects. The City's tax increment financing bond indebtedness is recorded as a liability of the City to match revenue streams to the related debt for which they have been pledged. The obligation of the City to pay principal and interest on these bonds is limited solely to the tax increment financing (TIF) revenues generated from the project. Should TIF revenues not be sufficient to meet the required debt service obligations, the City is not obligated to make such bond payments from any other sources of its revenues. However, the City intends to annually appropriate funds sufficient to make all payments required by the bonds for the next fiscal year. Management does not anticipate that any of the City's general funds will be required to make up any deficiency in bond payments during the next fiscal year.

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. In no case shall the total indebtedness exceed 20% of the assessed value of the property. As of September 30, 2023, the amount of outstanding debt was equal to 17.67% of the latest property assessments.

Note 6: Unemployment Compensation Fund

The City has elected to establish a revolving fund for unemployment compensation which is to be maintained in the amount of 2% of the first \$6,000 of employee wages paid in the preceding calendar year. The Unemployment Compensation Fund was fully funded at September 30, 2023.

Note 7: Defined Benefit Pension Plan – City of Starkville

General Information about the Pension Plan

Plan Description. PERS is a defined benefit cost-sharing plan administered by the PERS System that provides retirement benefits to all eligible employees. Membership in PERS is a condition of employment granted upon hiring for qualifying employees including officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public-school districts, and other public employees whose

City of Starkville, Mississippi
Notes to Financial Statements

Note 7: Defined Benefit Pension Plan – City of Starkville (Continued)

General Information about the Pension Plan (Continued)

employers have elected to participate. For those persons employed by political subdivisions and instrumentalities of the State, membership is contingent upon approval of the entity's participation in PERS by the System's Board of Trustees. Members and employers are statutorily required to contribute certain percentages of salaries and wages as specified by the Board of Trustees. Current rates are 17.40 percent for employers and 9.00 percent for members. PERS employers contributed \$1,304 million and members contributed \$662 million for fiscal year 2023. A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus interest.

Upon withdrawal of contributions, a member forfeits service credit represented by those contributions. 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. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. 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. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary. 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 and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. § 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature. The PERS plan financial report is included in the Annual Comprehensive Financial Report of the Public Employees' Retirement System available at www.PERS.ms.gov.

City of Starkville, Mississippi
Notes to Financial Statements

Note 7: Defined Benefit Pension Plan – City of Starkville (Continued)

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2023 was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the fiscal years ending September 30, 2023, 2022 and 2021 were \$2,194,650, \$1,984,730, and \$1,994,173 respectively, which equaled the required contributions for each year.

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

At September 30, 2023, the City reported a liability of \$42,344,259 which was for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2023, the City's proportion was 0.168211 percent. This was an increase of .002523 percent from its proportionate share used to calculate the September 30, 2022 net pension liability, which was based on a measurement date of June 30, 2022.

For the year ended September 30, 2023, the City recognized pension expense of \$5,995,005. At September 30, 2023 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,057,417	-
Net difference between projected and actual earnings on pension plan investments	1,550,068	-
Changes of assumptions	4,971,523	-
Change in proportion percentage	574,498	-
City contributions subsequent to the measurement date	<u>597,156</u>	<u>-</u>
	<u>\$ 8,750,662</u>	<u>-</u>

\$597,156 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

City of Starkville, Mississippi
Notes to Financial Statements

Note 7: Defined Benefit Pension Plan – City of Starkville (Continued)

Year ended September 30,	
2024	3,192,281
2025	1,802,154
2026	3,146,478
2027	12,593
2028	-
	\$ 8,153,506

Actuarial assumptions. The total pension liability as of June 30, 2023 was determined by an actuarial valuation prepared as of June 30, 2022, and by the investment experience for the fiscal year ending June 30, 2023. The following actuarial assumptions are applied to all periods in the measurement:

Inflation	2.40 percent
Salary increases	2.65 – 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95 percent 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(B) 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 for the purposes of determining the total pension liability were based on the results of an actuarial experience study for the period from July 1, 2018 to June 30, 2022. This experience report is dated April 21, 2023.

The long-term expected rate of return on pension plan 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 pension plan investment expense and the assumed rate of inflation) are developed for each major asset class.

City of Starkville, Mississippi
Notes to Financial Statements

Note 7: Defined Benefit Pension Plan-City of Starkville (Continued)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates 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:

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>	
Domestic Equity	27	%	4.75	%
International Equity	22		4.75	
Global Equity	12		4.95	
Fixed Income	20		1.75	
Real Estate	10		3.25	
Private Equity	8		6.00	
Cash Equivalents	1		0.25	
Total	100	%		

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%) and that employer contributions will be phased in to 22.40 percent over three fiscal years (17.40% for FYE 2024, 19.40% for FYE 2025, 21.40% for FYE 2026, and 22.40% for FYE 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 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 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
City's proportionate share of the net pension liability	\$ 45,227,274	\$ 42,344,259	\$ 25,937,244

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

City of Starkville, Mississippi
Notes to Financial Statements

Note 8: Defined Benefit Pension Plan – Starkville Electric Department

General Information about the Pension Plan

Plan Description. PERS is a defined benefit cost-sharing plan administered by the PERS System that provides retirement benefits to all eligible employees. Membership in PERS is a condition of employment granted upon hiring for qualifying employees including officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public-school districts, and other public employees whose employers have elected to participate. For those persons employed by political subdivisions and instrumentalities of the State, membership is contingent upon approval of the entity's participation in PERS by the System's Board of Trustees. Members and employers are statutorily required to contribute certain percentages of salaries and wages as specified by the Board of Trustees. Current rates are 17.40 percent for employers and 9.00 percent for members. PERS employers contributed \$1,211 million and members contributed \$615 million for fiscal year 2022.

A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions. 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. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. 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. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 8: Defined Benefit Pension Plan – Starkville Electric Department (Continued)

General Information about the Pension Plan

Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. § 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature. The PERS plan financial report is included in the Annual Comprehensive Financial Report of the Public Employees' Retirement System available at www.PERS.ms.gov.

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the Electric Department is required to contribute at an actuarially determined rate. The employer's rate as of June 30, 2022 was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The Electric Department's contributions to PERS for the fiscal years ending June 30, 2023, 2022, and 2021 were \$341,006, \$345,255, and \$304,227 respectively, which equaled the required contributions for each year.

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

At June 30, 2023, the Electric Department reported a liability of \$6,092,551 which was for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Electric Department's proportion of the net pension liability was based on a projection of the Electric Department's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2023, the Electric Department's proportion was 0.029599 percent. This was an increase of 0.000644 percent from its proportionate share used to calculate the June 30, 2022 net pension liability, which was based on a measurement date of June 30, 2021.

City of Starkville, Mississippi
Notes to Financial Statements

Note 8: Defined Benefit Pension Plan – Starkville Electric Department (Continued)

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

For the year ended June 30, 2023, the Electric Department recognized pension expense of \$696,916. At June 30, 2023, the Electric Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 86,266	-
Net difference between projected and actual earnings on pension plan investments	320,010	
Changes of assumptions	210,718	-
Change in proportion percentage	451,456	141,270
City contributions subsequent to the measurement date	<u>341,006</u>	<u>-</u>
	<u>\$ 1,409,456</u>	<u>141,270</u>

\$341,006 reported as deferred outflows of resources related to pensions resulting from the Electric Department's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30,	
2024	278,106
2025	345,071
2026	(26,595)
2027	330,598
2028	<u>-</u>
	<u>\$ 927,180</u>

Actuarial assumptions. The total pension liability as of June 30, 2022 was determined by an actuarial valuation prepared as of June 30, 2021, and by the investment experience for the fiscal year ending June 30, 2022.

City of Starkville, Mississippi
Notes to Financial Statements

Note 8: Defined Benefit Pension Plan – Starkville Electric Department (Continued)

The following actuarial assumptions are applied to all periods in the measurement:

Inflation	2.40 percent
Salary increases	2.65 – 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95 percent 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(B) 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 for the purposes of determining the total pension liability were based on the results of an actuarial experience study for the period from July 1, 2016 to June 30, 2020. This experience report is dated April 20, 2021.

The long-term expected rate of return on pension plan 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 pension plan investment expense and the assumed rate of inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates 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:

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>	
Domestic Equity	27	%	4.60	%
International Equity	22		4.50	
Global Equity	12		4.80	
Debt Securities	20		(0.25)	
Real Estate	10		3.75	
Private Equity	8		6.00	
Cash Equivalents	1		(1.00)	
Total	100	%		

City of Starkville, Mississippi
Notes to Financial Statements

Note 8: Defined Benefit Pension Plan – Starkville Electric Department (Continued)

Discount rate. The discount rate used to measure the total pension liability was 7.55 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%) and that Employer contributions will be made at the current employer contribution rate (17.40%). 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 Electric Department's proportionate share of the net pension liability to changes in the discount rate. The following presents the Electric Department's proportionate share of the net pension liability calculated using the discount rate of 7.55 percent, as well as what the Electric Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55 percent) or 1-percentage-point higher (8.55 percent) than the current rate:

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
Electric Department's proportionate share of the net pension liability	\$ 7,951,402	\$ 6,092,551	\$ 4,560,024

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Note 9: Joint Ventures

The City of Starkville entered into an agreement with the Golden Triangle Solid Waste Management Authority. This Authority was organized under laws of the State of Mississippi (Section 17-17-301 et seq. Miss. Code of 1972 as amended). The Authority's purpose is to operate and maintain a landfill facility. The project was permitted by DEQ in December, 1994. The City of Starkville's share of expense and liability is based on a pro rata share of waste tonnage. The City's portion of this expense was \$388,900 in 2023. The members, in addition to the City of Starkville, are Noxubee County, City of West Point, Clay County, City of Columbus, Lowndes County, City of Macon, Oktibbeha County, Webster County, City of Eupora, Choctaw County, and the Town of Ackerman. Because of the nature of the Authority's operations there is no determinable equity interest of the City of Starkville. The Authority is designed to generate revenues from its members in an amount adequate only to cover its operating costs. The Authority is audited separately and financial statements are available upon request.

City of Starkville, Mississippi
Notes to Financial Statements

Note 10: Related Party

The City of Starkville, Mississippi, is currently under a board-approved, two-year contract with an outside consulting company to provide support to the Electric Department. The owner of the consulting company is the father of the current General Manager for the Electric Department. For year ended June 30, 2023, the amount paid to the consulting company was \$97,730.

Note 11: Risk Management

The City is exposed to various risks of loss related to torts; theft of, 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.

Under GASB Statement No. 10, *Accounting and Financial Reporting for Risks Financing and Related Insurance Issues*, a liability for claims must be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. As of the date of this audit report, there were no known claims above the amount of coverage purchased for risks of loss related to torts, theft of, damage to, and the destruction of assets, errors and omissions, injuries to employees, and natural disasters at September 30, 2023, therefore no liability has been accrued at this time.

Note 12: Property Tax

Numerous statutes exist under which the Mayor and Board of Aldermen 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 Mayor and Board of Aldermen, 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. The City taxes are collected and remitted to the City by the Oktibbeha County Tax Collector.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 12: Property Tax (Continued)

The distribution of taxes to funds was made in accordance with prescribed tax levies, and uncollected taxes were properly handled.

Delinquent taxes are not recorded as assets.

Note 13: Economic Development, Tourism, and Convention Tax

In 2004, the Legislature of the State of Mississippi passed a local and private bill on behalf of the City of Starkville authorizing a 2 % tax on the gross income of restaurants derived from the sale of prepared food and alcoholic and nonalcoholic beverages. The tax is collected by the Mississippi State Tax Commission in the same manner that sales taxes are collected. The proceeds of the tax less 3% are paid monthly to the City of Starkville to be distributed to the appropriate entities as follows:

Economic Development Authority – 15%

Visitor and Convention Council – 15%

Starkville Parks and Recreation – 40%

Mississippi State University – 20%

Used for economic and community development projects, initiatives or opportunities – 10%

The distribution of the tax is audited in the course of this audit.

Note 14: Contingent Liabilities

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 the 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 to the City. No provision for any liability that may result has been recognized in the City's financial statement.

Litigation – The City is 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 ultimate outcome or liability, if any, of the City with respect to the various proceedings. However, the City's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the City.

City of Starkville, Mississippi
Notes to Financial Statements

Note 15: Prior Period Adjustment

A summary of the significant net position/fund balance adjustment(s) is as follows:

Statement of Activities – Business-type Activities

<u>Explanation</u>	<u>Amount</u>
Error in reporting land in sanitation fund	\$ <u>2,159</u>
Total prior period adjustment(s)	\$ <u><u>2,159</u></u>

Statement of Revenues, Expenditures, and Changes in Fund Net Position – Proprietary Funds

<u>Explanation</u>	<u>Amount</u>
Error in reporting land in sanitation fund	\$ <u>2,159</u>
Total prior period adjustment(s)	\$ <u><u>2,159</u></u>

Note 16: Effect of Deferred Amounts on Net Position

The governmental activities' unrestricted net position amount of \$ (16,694,038) includes the effect of deferred outflows of resources related to pensions. A portion of the deferred outflows of resources related to pensions in the amount of \$534,311 resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. The \$6,549,076 balance of the deferred outflows of resources related to pensions at September 30, 2023, will be recognized in pension expense over the next 4 years.

The business-type activities' unrestricted net position amount of \$ (2,196,462) includes the effect of deferred outflows of resources related to pensions. A portion of the deferred outflows of resources related to pension in the amount of \$13,632 resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. The \$ 770,275 balance of the deferred outflows of resources related to pensions at September 30, 2023, will be recognized in pension expense over the next 4 years.

The business-type activities' restricted net position amount of \$ 3,625,690 includes the effect of deferred inflows/outflows of resources related to pensions. A portion of the deferred outflows of resources related to pension in the amount of \$410,897 resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. The \$ 2,524,564 balance of the deferred outflows of resources related to pensions at September 30, 2023, will be recognized in pension

City of Starkville, Mississippi
Notes to Financial Statements

Note 16: Effect of Deferred Amounts on Net Position (Continued)

expense over the next 4 years.

The business-type activities' restricted net position amount of \$ 3,625,690 includes the effect of deferred inflows of resources related to pensions. The \$ 141,270 balance of the deferred inflows of resources related to pensions at September 30, 2023, will be recognized in pension expense over the next 4 years.

Note 17: Subsequent Events

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of the City of Starkville, Mississippi, evaluated the activity of the City through March 24, 2025, the date the financial statements were available to be issued, and determined that the following subsequent events should be noted in the financial statements:

- Approved to apply for a MDOT Multi Modal Grant for a new hangar for the purpose of leasing it to UMMC Air Care and Disaster Response Operations for \$1,371,600 with a local match of \$152,400 at George M. Bryan Field on February 20, 2024.
- Approved utilizing the City's remaining Northstar bond funds to match the required amount from the MDA grant of \$2,518,380 to construct a 200,000 square foot pad in Northstar Industrial Park. The cost will be shared in a 50% proportion with Oktibbeha County. The City's estimated portion of the match is \$139,910 on March 19, 2024.
- Approved issuance of GO Public Improvement Bond, Series 2024 (Street Improvements Project) in the amount of \$5,000,000 on May 7, 2024.
- Approved issuance of \$12,555,000 GO Public Improvement Bonds, Series 2024 (Parks and Recreation Improvements Project) on May 7, 2024.
- Approved lowest bid from Burns Dirt Construction in the amount of \$36,383,204 for the MS 182 Revitalization Project on July 16, 2024.
- Approved lowest bid from Ethos Contracting Group in the amount of \$6,705,557 for the McKee Park Improvements Project on August 20, 2024.
- Approved 5-year agreement with Axon Enterprise, Inc. in the amount of \$410,000 as a sole source provider and compatible with the existing FUSUS Real Time Intelligence Center on September 3, 2024.
- Approved lowest bid from Hemphill Construction Company in the amount of \$8,900,415 for the aeration improvements project on September 3, 2024.
- Approved acceptance of the Safe Streets and Roads for All (SS4A) implementation grant in the amount of \$8,900,415 with a local match of \$2,240,000 over 3 years on October 1, 2024.
- Approved issuance of \$7,000,000 combined Water and Sewer System Revenue Bonds, Series 2025 on October 1, 2024.

City of Starkville, Mississippi
Notes to Financial Statements

Note 17: Subsequent Events (Continued)

- Approved the purchase of a 25-yard refuse truck from Ingram Equipment Company, the lowest bidder, in the amount of \$277,500.00 with financing to be a loan from the General Fund to Sanitation net of insurance proceeds on October 15, 2024. The loan amount will be \$179,407.
- Approved the purchase of a Street Sweeper from Ingram Equipment Company, the lowest bidder in the amount of \$344,500.00 with financing to be a five-year loan from General Fund to Sanitation Fund on October 15, 2024.
- Approved issuance of \$8,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025B on November 5, 2024.
- Approved to lease six vehicles from Enterprise Fleet Management for a total one-time cost of \$32,400 plus a total annual vehicle cost of \$71,339 for five years on November 19, 2024.
- Approved authorizing and directing the issuance of TIF Revenue Bonds, Series 2025 (Garan Manufacturing Redevelopment Project) in the amount of \$4,250,000 on January 21, 2025.
- Approved contract between the City of Starkville Police Department and Mississippi State University to provide traffic control services at MSU athletic events not to exceed \$150,000 annually with the term of this agreement to automatically extend by one year term at the conclusion of each year up to a total of five years on February 4, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

City of Starkville, Mississippi
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis) - General Fund
For the Year Ended September 30, 2023

	Original Budget	Revisions	Revised Budget	Actual	Variance
<u>REVENUES</u>					
General property taxes	\$ 9,137,320	-	9,137,320	9,416,625	279,305
Licenses and permits	243,750	144,855	388,605	563,350	174,745
Intergovernmental	12,862,274	505,276	13,367,550	12,839,460	(528,090)
Fines and forfeitures	597,000	4,087	601,087	963,093	362,006
Charges for services	29,000	4,000	33,000	30,098	(2,902)
Other revenues	2,537,127	1,800,725	4,337,852	4,058,951	(278,901)
Total Revenues before Prior Year Fund Balance	25,406,471	2,458,943	27,865,414	27,871,577	6,163
<u>EXPENDITURES</u>					
General government	5,586,786	177,173	5,763,959	5,390,315	373,644
Public safety:					
Police	7,377,985	(123,566)	7,254,419	7,207,790	46,629
Fire	4,441,300	443,593	4,884,893	4,714,209	170,684
Public inspection	331,077	(28,000)	303,077	275,102	27,975
Civil defense	18,000	1,000	19,000	18,793	207
Highways and streets	1,977,041	(15,200)	1,961,841	1,918,243	43,598
Health and sanitation	113,291	12,000	125,291	120,116	5,175
Culture and recreation	1,763,950	310,050	2,074,000	2,078,584	(4,584)
Other	1,123,991	-	1,123,991	1,374,637	(250,646)
Capital outlay	1,053,200	58,883	1,112,083	1,717,628	(605,545)
Debt service	3,196,244	274,651	3,470,895	3,639,935	(169,040)
Total Expenditures	26,982,865	1,110,584	28,093,449	28,455,352	(361,903)
Excess (deficiency) of revenues over (under) expenditures	(1,576,394)	1,348,359	(228,035)	(583,775)	(355,740)
<u>OTHER FINANCING SOURCES (USES)</u>					
Other financing sources (uses)	265,000	23,000	288,000	691,504	403,504
Net other financing sources (uses)	265,000	23,000	288,000	691,504	403,504
Excess of revenues and other sources over expenditures and other uses	\$ (1,311,394)	1,371,359	59,965	107,729	47,764
Fund balances, October 1, 2022				10,483,349	
Fund balances, September 30, 2023 (Non-GAAP budgetary basis)				\$ 10,591,078	

The notes to required supplementary information are an integral part of this schedule.

City of Starkville, Mississippi
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis) - ARPA
For the Year Ended September 30, 2023

	Original Budget	Revisions	Revised Budget	Actual	Variance
<u>REVENUES</u>					
Intergovernmental revenues	\$ 1,412,701	-	1,412,701	-	(1,412,701)
Interest income	-	-	-	162,074	162,074
Total Revenues before Prior Year Fund Balance	1,412,701	-	1,412,701	162,074	(1,250,627)
Prior year fund balance:					
Appropriated for current year budget	-	-	-	-	-
Total Revenues and Prior Year Fund Balance	1,412,701	-	1,412,701	162,074	(1,250,627)
<u>OTHER FINANCING SOURCES (USES)</u>					
Other financing sources (uses)	-	-	-	1,776	1,776
Net other financing sources (uses)	-	-	-	1,776	1,776
Excess of revenues and other sources over expenditures and other uses	<u>\$ 1,412,701</u>	<u>-</u>	<u>1,412,701</u>	163,850	<u>(1,248,851)</u>
Fund balances, October 1, 2022				8,118	
Fund balances, September 30, 2023 (Non-GAAP budgetary basis)				<u>\$ 171,968</u>	

The notes to required supplementary information are an integral part of this schedule.

City of Starkville, Mississippi
Schedule of the City's Proportionate Share of the Net Pension Liability
(Excluding Starkville Electric Department)
Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	\$ 42,344,259	\$ 34,104,620	\$ 24,862,321	\$ 30,003,804	\$ 28,206,446	\$ 26,575,995	\$ 25,103,652	\$ 25,575,881	\$ 22,392,036
City's proportionate share of the net pension liability	0.168358%	0.165688%	0.168211%	0.160136%	0.161264%	0.159779%	0.151014%	0.143182%	0.144857%
City's covered-employee payroll	\$ 12,531,687	\$ 11,337,979	\$ 11,178,723	\$ 9,621,576	\$ 9,586,602	\$ 9,880,331	\$ 9,623,365	\$ 9,568,019	\$ 9,049,841
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	337.90%	300.80%	222.41%	311.84%	294.23%	268.98%	260.86%	267.31%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	55.70%	59.93%	70.44%	58.97%	61.59%	62.53%	61.49%	57.47%	61.70%

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

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the City has only presented information for the years in which information is available.

The notes to required supplementary information are an integral part of this schedule.

City of Starkville, Mississippi
Schedule of the City's Contributions
(Excluding Starkville Electric Department)
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 2,194,650	\$ 1,984,730	\$ 1,994,173	\$ 1,675,067	\$ 1,706,834	\$ 1,556,152	\$ 1,515,680	\$ 1,506,965	\$ 1,425,350
Contribution in relation to the contractually required contribution	2,194,650	1,984,730	1,994,173	1,675,067	1,706,834	1,556,152	1,515,680	1,506,965	1,425,350
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	12,612,931	11,406,494	11,460,764	9,626,822	10,549,036	9,880,331	9,623,365	9,568,019	9,049,841
Contributions as a percentage of covered-employee payroll	17.40%	17.40%	17.40%	17.40%	16.18%	15.75%	15.75%	15.75%	15.75%

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the City has only presented information for the years in which information is available.

Effective 7/1/19, the employer contribution rate increased from 15.75% of covered payroll to 17.40%. The City paid all required contributions at the legal rate.

The notes to required supplementary information are an integral part of this schedule.

City of Starkville, Mississippi
Schedule of Starkville Electric Department's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Electric Department's proportion of the net pension liability	\$ 6,092,551	\$ 4,279,676	\$ 4,802,928	\$ 5,146,708	\$ 4,139,614	\$ 4,172,472	\$ 4,254,311	\$ 3,506,344	\$ 2,851,499
Electric Department's proportionate share of the net pension liability	0.029599%	0.028955%	0.024810%	0.029256%	0.024888%	0.025100%	0.023817%	0.022683%	0.023492%
Electric Department's covered-employee payroll	\$ 1,984,224	\$ 1,748,429	\$ 1,692,371	\$ 1,709,067	\$ 1,617,397	\$ 1,544,343	\$ 1,523,613	\$ 1,417,092	\$ 1,011,314
Electric Department's proportionate share of the net pension liability as a percentage of its covered-employee payroll	307.05%	244.77%	283.80%	301.14%	294.23%	268.98%	260.86%	267.31%	281.96%
Plan fiduciary net position as a percentage of the total pension liability	59.93%	70.44%	58.97%	61.59%	62.53%	61.49%	57.47%	61.70%	66.77%

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

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the Electric Department has only presented information for the years in which information is available.

City of Starkville, Mississippi
Schedule of Starkville Electric Department's Contributions
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 341,006	\$ 345,255	\$ 304,227	\$ 294,473	\$ 269,178	\$ 254,740	\$ 243,234	\$ 239,969	\$ 223,192
Contribution in relation to the contractually required contribution	341,006	345,255	304,227	294,473	269,178	254,740	243,234	239,969	223,192
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric Department's covered-employee payroll	1,959,805	1,984,224	1,748,429	1,692,371	1,709,067	1,617,397	1,544,343	1,523,613	1,417,092
Contributions as a percentage of covered-employee payroll	17.40%	17.40%	17.40%	17.40%	15.75%	15.75%	15.75%	15.75%	15.75%

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the Electric Department has only presented information for the years in which information is available.

Effective 7/1/19, the employer contribution rate increased from 15.75% of covered payroll to 17.40%. The Electric Department paid all required contributions at the legal rate.

City of Starkville, Mississippi
Notes to Required Supplementary Information

Budgetary Comparison Schedule

NOTE 1 – BASIS OF PRESENTATION

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, variances between the original budget and the final budget, and variances between the final budget and the actual data.

NOTE 2 – BUDGET AMENDMENTS AND REVISIONS

The budget is adopted by the Board of Alderman. Amendments can be made on the approval of the Board. By statute, final budget revisions must be approved on or before October 15. A budgetary comparison for the general fund and each major special revenue fund is presented on a cash basis of accounting.

Pension Schedules

NOTE 1 – CHANGES OF ASSUMPTIONS

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.

2016

The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

City of Starkville, Mississippi
Notes to Required Supplementary Information

NOTE 1 – CHANGES OF ASSUMPTIONS (CONTINUED)

2017

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.

The wage inflation assumption was reduced from 3.75% to 3.25%.

The percentage of active member disabilities assumed to be in the line of duty was increased from 6.00% to 7.00%.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

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, 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 was increased from 7% to 9%.

City of Starkville, Mississippi
Notes to Required Supplementary Information

NOTE 1 – CHANGES OF ASSUMPTIONS (CONTINUED)

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 the 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 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 9.00% to 12.00%.
- The percentage of active member deaths assumed to be in the line of duty was decreased from 6.00% to 4.00%.

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%.

City of Starkville, Mississippi
Notes to Required Supplementary Information

NOTE 1 – CHANGES OF ASSUMPTIONS (CONTINUED)

- 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.

NOTE 2 – CHANGES IN BENEFIT PROVISIONS

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.

NOTE 3 – METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

Method and assumptions used in calculations of actuarially determined contributions:

The actuarially determined contribution rates in the schedule of employer contributions are calculated as June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2020 valuation for the June 30, 2022 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

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

SUPPLEMENTARY INFORMATION

City of Starkville, Mississippi
Combining Balance Sheet by Activity
General Fund
September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Payroll Clearing	Total General Fund
<u>Assets</u>						
Cash and cash equivalents	\$ -	-	-	-	1,856,996	1,856,996
Cash - restricted	-	5,148	-	289,360	-	294,508
Investments	10,244,944	-	-	-	-	10,244,944
Receivables (Net)						
Accounts	1,067,860	-	157,383	-	-	1,225,243
Other	282,685	-	-	-	-	282,685
Note receivable	370,970	-	-	-	-	370,970
Due from other funds	102,699	-	-	-	73,680	176,379
Total Assets	\$ 12,069,158	5,148	157,383	289,360	1,930,676	14,451,725
<u>Liabilities</u>						
Cash deficit	\$ 173,686	-	169,085	-	-	342,771
Accounts payable	1,364,161	-	-	200,601	-	1,564,762
Accrued liabilities	-	-	-	-	1,613,764	1,613,764
Unearned revenue	98,834	-	-	-	-	98,834
Other payable	66,836	-	-	-	-	66,836
Due to other funds	73,680	-	-	-	100,000	173,680
Total Liabilities	1,777,197	-	169,085	200,601	1,713,764	3,860,647
<u>Fund Equity</u>						
Fund balances - restricted						
Restricted for police protection	-	5,148	-	-	-	5,148
Restricted for airport projects	-	-	-	88,759	-	88,759
Fund balances - unassigned	10,291,961	-	(11,702)	-	216,912	10,497,171
Total Fund Equity	10,291,961	5,148	(11,702)	88,759	216,912	10,591,078
Total Liabilities and Fund Equity	\$ 12,069,158	5,148	157,383	289,360	1,930,676	14,451,725

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

<u>Revenues</u>	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Taxes					
General property taxes	\$ 9,416,625	-	-	-	9,416,625
Licenses and permits					
Privilege license	68,182	-	-	-	68,182
Permits and inspections	446,243	-	-	-	446,243
Franchise fees	48,925	-	-	-	48,925
Intergovernmental					
Federal					
DUI	97,210	-	-	-	97,210
JAG	3,563	-	-	-	3,563
FAA				382,989	382,989
COVID reimbursements	31,186	-	-	-	31,186
Homeland security grants	36,617	-	-	-	36,617
Other	24,572	-	-	-	24,572
State of Mississippi					
General sales and use tax	9,125,308	-	-	-	9,125,308
Liquor licenses	81,525	-	-	-	81,525
Municipal aid - gas tax	24,746	-	-	-	24,746
Law enforcement assistance grants	135,046	14,107	-	-	149,153
Fire protection grants	54,785	-	157,383	-	212,168
Municipal aid	24,352	-	-	-	24,352
Homestead	290,451	-	-	-	290,451
Tennessee Valley Authority	341,161	-	-	-	341,161
MDOT grant	-	-	-	392,228	392,228

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Telephone Utility Tax	28,310	-	-	-	28,310
Miscellaneous	10,000	-	-	-	10,000
OkTibbeha County and Mississippi State					
Road maintenance	750,469	-	-	-	750,469
Airport support		-	-	47,550	47,550
Fire control	650,000	-	-	-	650,000
Lieu of tax	7,894	-	-	-	7,894
TIF Reimbursement	128,008	-	-	-	128,008
Fines and forfeits	963,093	-	-	-	963,093
Interest income	344,566	-	-	-	344,566
Penalties and interest	30,098	-	-	-	30,098
Miscellaneous					
Administration/Electric	1,706,832	-	-	-	1,706,832
Administration/Sanitation	50,000	-	-	-	50,000
Atmos Energy	125,823	-	-	-	125,823
Rents	900	-	-	96,654	97,554
TV Cable Franchise	119,316	-	-	-	119,316
Administration/Water	75,000	-	-	-	75,000
Administration/Airport	15,000	-	-	-	15,000
Parks and Recreation Fees, Donations and Grants	75,549	-	-	-	75,549
Housing Project Tax	104,838	-	-	-	104,838
Other	264,358	3,088	-	1,077,027	1,344,473
Total Revenues	25,700,551	17,195	157,383	1,996,448	27,871,577

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
<u>Expenditures</u>					
General government:					
Legislative					
Personnel services	214,274	-	-	-	214,274
Contractual services	14,864	-	-	-	14,864
Total Legislative	229,138	-	-	-	229,138
Judicial					
Personnel services	371,534	-	-	-	371,534
Supplies	11,444	-	-	-	11,444
Contractual services	107,553	-	-	-	107,553
Total Judicial	490,531	-	-	-	490,531
Executive					
Personnel services	529,350	-	-	-	529,350
Supplies	1,671	-	-	-	1,671
Contractual services	316,391	-	-	-	316,391
Total Executive	847,412	-	-	-	847,412
City Clerk and Tax Collector					
Personnel services	422,053	-	-	-	422,053
Supplies	6,473	-	-	-	6,473
Contractual services	231,624	-	-	-	231,624
Total City Clerk and Tax Collector	660,150	-	-	-	660,150
Legal					
Personnel services	70,587	-	-	-	70,587
Contractual services	189,730	-	-	-	189,730
Total Legal	260,317	-	-	-	260,317

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
City Planner					
Personnel services	299,774	-	-	-	299,774
Supplies	1,202	-	-	-	1,202
Contractual services	48,426	-	-	-	48,426
Capital outlay	10,118	-	-	-	10,118
Total City Planner	359,520	-	-	-	359,520
Other Administrative					
Personnel services	312,406	-	-	-	312,406
Supplies	1,607	-	-	-	1,607
Contractual services	49,594	-	-	-	49,594
Total Other Administrative	363,607	-	-	-	363,607
City Hall					
Supplies	4,477	-	-	-	4,477
Contractual services	117,157	-	-	-	117,157
Total City Hall	121,634	-	-	-	121,634
Other Miscellaneous					
Personnel services	400,889	-	-	241,039	641,928
Supplies	6,592	-	-	828,838	835,430
Contractual services	101,376	-	-	128,547	229,923
Capital outlay	-	-	-	350,725	350,725
Total Other Miscellaneous	508,857	-	-	1,549,149	2,058,006
Total General Government	3,841,166	-	-	1,549,149	5,390,315

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Public Safety					
Public Safety - Police and E911					
Personnel services	5,931,068	-	-	-	5,931,068
Supplies	337,686	8,311	-	-	345,997
Contractual services	894,124	3,736	-	-	897,860
Capital outlay	32,865	-	-	-	32,865
Total Public Safety - Police and E911	7,195,743	12,047	-	-	7,207,790
Public Safety - Fire					
Personnel services	4,265,778				4,265,778
Supplies	113,900	-	2,026	-	115,926
Contractual services	332,505	-	-	-	332,505
Total Public Safety - Fire	4,712,183	-	2,026	-	4,714,209
Public Safety - Public Inspection					
Personnel services	247,922	-	-	-	247,922
Supplies	3,454	-	-	-	3,454
Contractual services	23,726	-	-	-	23,726
Total Public Safety - Public Inspection	275,102	-	-	-	275,102
Public Safety - Civil Defense					
Contractual services	18,793	-	-	-	18,793
Total Public Safety - Civil Defense	18,793	-	-	-	18,793
Total Public Safety	12,201,821	12,047	2,026	-	12,215,894

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Highways and Streets					
City Streets					
Personnel services	934,537	-	-	-	934,537
Supplies	285,803	-	-	-	285,803
Contractual services	178,530	-	-	-	178,530
Capital outlay	33,901	-	-	-	33,901
Total City Streets	1,432,771	-	-	-	1,432,771
Street Lights					
Contractual services	485,472	-	-	-	485,472
Total Street Lights	485,472	-	-	-	485,472
Total Highways and Streets	1,918,243	-	-	-	1,918,243
Health and Sanitation					
Health and welfare - animals					
Personnel services	108,915	-	-	-	108,915
Supplies	5,189	-	-	-	5,189
Contractual services	6,012	-	-	-	6,012
Total Health and Welfare - Animals	120,116	-	-	-	120,116
Total Health and Sanitation	120,116	-	-	-	120,116
Culture and Recreation					
Parks and Recreation					
Supplies	10	-	-	-	10
Contractual services	2,078,574	-	-	-	2,078,574
Total Parks and Recreation	2,078,584	-	-	-	2,078,584
Total Culture and Recreation	2,078,584	-	-	-	2,078,584

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Economic Development and Assistance					
Contractual services	621,500				621,500
Capital Outlay	1,374,637	-	-	-	1,374,637
Total Economic Delopment and Assistance	1,996,137	-	-	-	1,996,137
Debt Service					
Principal	2,592,166		217,627		2,809,793
Interest	784,525	-	45,617	-	830,142
Total Debt Service	3,376,691	-	263,244	-	3,639,935
Miscellaneous					
Capital outlays	610,878	-	-	1,106,750	1,717,628
Total Miscellaneous	610,878	-	-	1,106,750	1,717,628
Total Expenditures	26,143,636	12,047	265,270	2,655,899	29,076,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(443,085)	5,148	(107,887)	(659,451)	(1,205,275)
<u>Other Financing Sources (Uses)</u>					
Operating transfers in	260,000	-	110,000	25,604	395,604
Operating transfers out	(663,005)	-	-	-	(663,005)
Sale of cemetery plots	8,000	-	-	-	8,000
Sale of surplus equipment	25,287	-	-	-	25,287
Gain on investment	3,673	-	-	-	3,673
Proceeds from bond sale	1,361,798	-	-	-	1,361,798
Leases issued	181,647	-	-	-	181,647
Total Other Financing Sources (Uses)	1,177,400	-	110,000	25,604	1,313,004

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2023

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)	734,315	5,148	2,113	(633,847)	107,729
Expenditures and Other Financing Uses					
<u>Fund Balances</u>					
September 30, 2022	9,557,646	-	(13,815)	722,606	10,483,349
September 30, 2023	<u>10,291,961</u>	<u>5,148</u>	<u>(11,702)</u>	<u>88,759</u>	<u>10,591,078</u>

City of Starkville, Mississippi
Balance Sheet - Non-Major Governmental Funds
September 30, 2023

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 539,150	207,702	-	746,852
Cash - restricted	-	-	7,273,526	7,273,526
Receivables (Net)				
Accounts			266,286	266,286
Other	-	-	54	54
	<u>-</u>	<u>-</u>	<u>54</u>	<u>54</u>
Total Assets	<u>\$ 539,150</u>	<u>207,702</u>	<u>7,539,866</u>	<u>8,286,718</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	-	360,826	360,826
	<u>-</u>	<u>-</u>	<u>360,826</u>	<u>360,826</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>360,826</u>	<u>360,826</u>
<u>FUND BALANCES</u>				
Restricted for capital projects	-	207,702	7,179,040	7,386,742
Fund balances - assigned for budgetary purposes	539,150	-	-	539,150
	<u>539,150</u>	<u>207,702</u>	<u>7,179,040</u>	<u>7,925,892</u>
Total Fund Balances	<u>539,150</u>	<u>207,702</u>	<u>7,179,040</u>	<u>7,925,892</u>
Total Liabilities and Fund Balances	<u>\$ 539,150</u>	<u>207,702</u>	<u>7,539,866</u>	<u>8,286,718</u>

City of Starkville, Mississippi
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds
For the Year Ended September 30, 2023

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Revenues</u>				
Intergovernmental:				
BUILD grant	\$ -	-	735,086	735,086
State grants	-	-	2,000,000	2,000,000
Special 1% Tax	-	-	1,702,511	1,702,511
Special 2% Tax	-	-	1,418,094	1,418,094
Modernization Use Tax	2,066,595	-	-	2,066,595
Interest income	-	-	32,268	32,268
Miscellaneous income	-	-	400,000	400,000
Total Revenues	<u>2,066,595</u>	<u>-</u>	<u>6,287,959</u>	<u>8,354,554</u>
<u>Expenditures</u>				
Debt Service:				
Principal	600,000	-	435,000	1,035,000
Interest	124,028	-	906,463	1,030,491
Capital outlay	1,071,008	-	3,066,640	4,137,648
Contractual services	-	-	441,651	441,651
Economic Development and Assistance	-	-	25,202	25,202
Total Expenditures	<u>1,795,036</u>	<u>-</u>	<u>4,874,956</u>	<u>6,669,992</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>271,559</u>	<u>-</u>	<u>1,413,003</u>	<u>1,684,562</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in	-	-	691,513	691,513
Operating transfers out	-	-	(2,393,066)	(2,393,066)
Proceeds of bonds	-	138,202	-	138,202
Total Other Financing Sources (Uses)	<u>-</u>	<u>138,202</u>	<u>(1,701,553)</u>	<u>(1,563,351)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	271,559	138,202	(288,550)	121,211
<u>Fund Balances</u>				
September 30, 2022	<u>267,591</u>	<u>69,500</u>	<u>7,467,590</u>	<u>7,804,681</u>
September 30, 2023	<u>\$ 539,150</u>	<u>207,702</u>	<u>7,179,040</u>	<u>7,925,892</u>

City of Starkville, Mississippi
Statement of Net Position - Non-Major Enterprise Fund
September 30, 2023

	Landfill Fund
<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	\$ 921,098
Accounts receivables, net	20,866
Total current assets	<u>941,964</u>
Non-current assets:	
Capital assets:	
Fixed assets, net of depreciation	100,209
Total non-current assets	<u>100,209</u>
Total Assets	<u>1,042,173</u>
 Total Assets	 <u><u>\$ 1,042,173</u></u>
 <u>NET POSITION</u>	
Invested in capital assets, net of related debt	100,209
Unrestricted	<u>941,964</u>
Total Net Position	<u>1,042,173</u>
 Total Liabilities and Net Position	 <u><u>\$ 1,042,173</u></u>

City of Starkville, Mississippi
Statement of Revenues, Expenses, and Changes in Fund Net Position -
Non-Major Enterprise Fund
For the Year Ended September 30, 2023

	Landfill Fund
<u>OPERATING REVENUES</u>	
Charges for services	\$ 299,992
Total operating revenues	<u>299,992</u>
<u>OPERATING EXPENSES</u>	
Operating and maintenance	287
Depreciation	<u>65</u>
Total operating expenses	<u>352</u>
Operating profit	<u>299,640</u>
Change in net position	<u>299,640</u>
<u>NET POSITION</u>	
Total net position, beginning, as previously stated	740,374
Prior period adjustment (See note 14)	<u>2,159</u>
Total net position, beginning, as restated	<u>742,533</u>
Total net position, ending	<u><u>\$ 1,042,173</u></u>

City of Starkville, Mississippi
Statement of Cash Flows - Non-Major Enterprise Fund
For the Year Ended September 30, 2023

	Landfill Fund
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	\$ 299,640
Cash paid to suppliers	(20,801)
Net cash flows provided by operating activities	<u>278,839</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Cash deficit covered by pooled cash	
Transfers	-
Net cash flows provided by noncapital financing activities	<u>-</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Other receipts (payments)	-
Net cash flows provided by capital and related financing activities	<u>-</u>
<u>Cash Flows from Investing Activities</u>	
Receipt of interest	-
Net cash flows provided by investing activities	<u>-</u>
Net change in cash	278,839
Cash and cash equivalents, September 30, 2022	642,259
Cash and cash equivalents, September 30, 2023	<u>\$ 921,098</u>
<u>Reconciliation of Operating Income to Net Cash Flows from Operating Activities:</u>	
Operating Income	\$ 299,640
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	65
Changes in operating assets and liabilities:	
Increase in receivables	(20,866)
Total adjustments	(20,801)
Net cash used in operating activities	<u>\$ 278,839</u>

City of Starkville, Mississippi
Schedule of Surety Bonds for Municipal Officials
September 30, 2023

Name	Position	Bonding Company	Bond Amount
Lynn Spruill	Mayor	Travelers Casualty	\$ 100,000
Sandra Sistrunk	Alderman	Travelers Casualty	\$ 100,000
Kim Moreland	Alderman	Travelers Casualty	\$ 100,000
Jeffrey Rupp	Alderman	Travelers Casualty	\$ 100,000
William Michael Brooks	Alderman	Travelers Casualty	\$ 100,000
Preston Beatty	Alderman	Travelers Casualty	\$ 100,000
Roy A. Perkins	Alderman	Travelers Casualty	\$ 100,000
Henry Vaughn, Sr.	Alderman	Travelers Casualty	\$ 100,000
Lesa Hardin	City Clerk	Western Surety Co.	\$ 50,000
Joanna McLaurin	Grants Coordinator	Western Surety Co.	\$ 50,000
Alexis Robinson	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Vanyette Shay Holmes	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Monica Lairy	Court Clerk	Western Surety Co.	\$ 50,000
Charles Yarbrough	Fire Chief	Western Surety Co.	\$ 50,000
Lashonda Malone	Executive Admin Asst.	Western Surety Co.	\$ 50,000
Mark Ballard	Police Chief	Western Surety Co.	\$ 50,000
Felisha L. Arney	Deputy Court Clerk	Western Surety Co.	\$ 50,000
James Justin Jarvis	Detective	Western Surety Co.	\$ 50,000
Kenneth Watkins	Police Officer	Western Surety Co.	\$ 50,000
Bridgett Young	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Paul Stratton Woods, Jr.	Police Officer	Western Surety Co.	\$ 50,000
Thomas Roberson	Police Officer	Western Surety Co.	\$ 50,000
Jonathan Headley	Police Officer	Western Surety Co.	\$ 50,000
Scotty Carrithers	Narcotics Agent	Western Surety Co.	\$ 50,000
Matthew Davis	Police Officer	Western Surety Co.	\$ 50,000
Parker Madeen	Corporal	Western Surety Co.	\$ 50,000
Garrett Peters Mittan	Detective	Western Surety Co.	\$ 50,000
Caryl Elise Pritchard	Staff Support - Police Dept.	Western Surety Co.	\$ 50,000
Jerald Lyle McCaskey	Code Compliance	Western Surety Co.	\$ 50,000
Rodney Lincoln	Airport Director	Western Surety Co.	\$ 50,000
Cindy Perkins	Accounts Payable Deputy Clerk	Western Surety Co.	\$ 50,000
Lisa Lemasters	Accounts Receivable Deputy Clerk	Western Surety Co.	\$ 50,000
Stephen Corban	Finance Director	Western Surety Co.	\$ 50,000
Shenilca Eppenger	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Chyann Hornburger	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Bridgette H McCleer	Permit Service Technician	Western Surety Co.	\$ 50,000
Jillian Dutcher	Deputy Court Clerk	Western Surety Co.	\$ 50,000
Bonnie Brumley Edwards	Permit Tech Assistant	Western Surety Co.	\$ 50,000
Courtlin Jones	Deputy Court Clerk	Western Surety Co.	\$ 50,000

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2023

<u>Name and Date</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 9/30/2022</u>	<u>Transactions</u>		<u>Balance 9/30/2023</u>
				<u>Issued</u>	<u>Redeemed</u>	
General Obligation Bonds						
Governmental Activities:						
2018 Refunding Bond-City Hall						
	5/1/2024	3.00	290,000			290,000
	5/1/2025	3.00	320,000			320,000
	5/1/2026	3.00	335,000			335,000
	5/1/2027	3.00	350,000			350,000
	5/1/2028	3.00	365,000			365,000
	2029-2033	3.00	2,075,000			2,075,000
Total			3,735,000	-	-	3,735,000
TIF Revenue Bonds, Series 2011						
	5/1/2023	4.50	44,000		44,000	-
	5/1/2024	4.50	46,000			46,000
	5/1/2025	4.50	48,000			48,000
Total			138,000	-	44,000	94,000
GO Utility Refunding Bonds, Series 2015						
	6/1/2023	3.00	120,000		120,000	-
	6/1/2024	3.00	125,000			125,000
	6/1/2025	2.50	130,000			130,000
	6/1/2026	2.75	135,000			135,000
	6/1/2027	2.75	140,000			140,000
	6/1/2028	2.75	145,000			145,000
	2029-2033	2.75-3.00	800,000			800,000
	2034-2035	2.75-3.00	360,000			360,000
Total			1,955,000	-	120,000	1,835,000
TIF Revenue Bonds, Series 2016						
	7/1/2023	5.00	120,000		120,000	-
	7/1/2024	5.00	125,000			125,000
	7/1/2025	5.00	135,000			135,000
	7/1/2026	5.00	140,000			140,000
Total			520,000	-	120,000	400,000
GO Public Improvement Bonds, Series 2016A						
	7/1/2023	5.00	130,000		130,000	-
	7/1/2024	5.00	130,000			130,000
	7/1/2025	5.00	135,000			135,000
	7/1/2026	5.00	140,000			140,000
	7/1/2027	5.00	145,000			145,000
	7/1/2028	5.00	150,000			150,000
	2029-2033	5.00	825,000			825,000
	2034-2037	5.00	765,000			765,000
Total			2,420,000	-	130,000	2,290,000
GO Public Improvement Bonds, Series 2016B						
	7/1/2023	5.00	100,000		100,000	-
	7/1/2024	5.00	105,000			105,000
	7/1/2025	5.00	110,000			110,000
	7/1/2026	5.00	115,000			115,000
	7/1/2027	5.00	115,000			115,000
	7/1/2028	5.00	120,000			120,000
	2029-2033	5.00	660,000			660,000
	2034-2037	5.00	610,000			610,000
Total			1,935,000	-	100,000	1,835,000
GO Development Bonds, Series 2017						
	7/1/2023	5.00	350,000		350,000	-
	7/1/2024	5.00	350,000			350,000
	7/1/2025	5.00	350,000			350,000
	7/1/2026	5.00	350,000			350,000
	7/1/2027	5.00	350,000			350,000
	7/1/2028	5.00	350,000			350,000
	2029-2033	5.00	1,750,000			1,750,000
	2034-2038	5.00	1,750,000			1,750,000
Total			5,600,000	-	350,000	5,250,000

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2023

GO Refunding Bonds, Series 2018						
	6/1/2023	5.00	350,000		350,000	-
	6/1/2024	5.00	380,000			380,000
	6/1/2025	5.00	375,000			375,000
	6/1/2026	5.00	390,000			390,000
	6/1/2027	5.00	400,000			400,000
Total			<u>1,895,000</u>	<u>-</u>	<u>350,000</u>	<u>1,545,000</u>
MSDB Special Obligation Bond, Series 2018						
	5/1/2023	5.00	415,000		415,000	-
	5/1/2024	5.00	430,000			430,000
	5/1/2025	5.00	440,000			440,000
	5/1/2026	5.00	455,000			455,000
	5/1/2027	5.00	470,000			470,000
	5/1/2028	5.00	480,000			480,000
	2029-2030	5.00	1,010,000			1,010,000
Total			<u>3,700,000</u>	<u>-</u>	<u>415,000</u>	<u>3,285,000</u>
MSDB Special Obligation Bond, Series 2018						
	11/1/2022	2.32	173,000		173,000	-
	11/1/2023	2.32	178,000			178,000
	11/1/2024	2.32	183,000			183,000
	11/1/2025	2.32	188,000			188,000
	11/1/2026	2.32	193,000			193,000
	11/1/2027	2.32	199,000			199,000
	2028-2031	2.32	1,553,000			1,553,000
Total			<u>2,667,000</u>	<u>-</u>	<u>173,000</u>	<u>2,494,000</u>
MSDB Special Obligation Bond, Series 2020A						
	9/30/2023	1.75	55,000		55,000	-
	9/30/2024	1.75	55,000			55,000
	9/30/2025	3.00	60,000			60,000
	9/30/2026	3.00	60,000			60,000
	9/30/2027	3.00	60,000			60,000
	9/30/2028	5.00	495,000			495,000
	2029-2033	4.00-5.00	3,115,000			3,115,000
	2034-2038	4.00	4,005,000			4,005,000
	2039-2043	4.00	4,150,000			4,150,000
	2044-2045	4.00	2,245,000			2,245,000
Total			<u>14,300,000</u>	<u>-</u>	<u>55,000</u>	<u>14,245,000</u>
MSDB Special Obligation Bond, Series 2020B						
	3/1/2023	3.00	30,000		30,000	-
	3/1/2024	3.00	30,000			30,000
	3/1/2025	3.00	30,000			30,000
	3/1/2026	3.00	30,000			30,000
	3/1/2027	3.00	35,000			35,000
	3/1/2028	3.00	35,000			35,000
	2029-2033	3.00-4.00	350,000			350,000
	2034-2038	4.00	545,000			545,000
	2039-2043	2.50-4.00	1,380,000			1,380,000
	2044-2048	2.50	4,330,000			4,330,000
	2049-2050	2.50	2,885,000			2,885,000
Total			<u>9,680,000</u>	<u>-</u>	<u>30,000</u>	<u>9,650,000</u>
TIF Revenue Bonds - MSU/Cottonmill						
	3/1/2023	1.82	67,700		67,700	-
	3/1/2024	1.82	75,300			75,300
	3/1/2025	1.82	76,700			76,700
	3/1/2026	1.82	78,100			78,100
	3/1/2027	1.82	79,600			79,600
	3/1/2028	1.82	81,000			81,000
	2029-2030	1.82	236,600			236,600
Total			<u>695,000</u>	<u>-</u>	<u>67,700</u>	<u>627,300</u>
2022 5M GO Bonds						
	8/1/2023	3.80		600,000	600,000	-
	8/1/2024	3.80		555,000		555,000
	8/1/2025	3.80		580,000		580,000
	8/1/2026	3.80		605,000		605,000
	8/1/2027	3.80		625,000		625,000
	8/1/2028	3.80		650,000		650,000
	2029-2030	3.80		1,385,000		1,385,000
Total			<u>-</u>	<u>5,000,000</u>	<u>600,000</u>	<u>4,400,000</u>

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2023

TIF Revenue Bonds, Series 2022						
	9/30/2023	4.95		62,600	62,600	-
	9/30/2024	4.95		65,800		65,800
	9/30/2025	4.95		69,100		69,100
	9/30/2026	4.95		72,600		72,600
	9/30/2027	4.95		76,300		76,300
	9/30/2028	4.95		80,200		80,200
	2029-2033	4.95		466,200		466,200
	2034-2037	4.95		607,200		607,200
			<u>-</u>	<u>1,500,000</u>	<u>62,600</u>	<u>1,437,400</u>
Total Bond Liability, Governmental Activities			<u>49,240,000</u>	<u>6,500,000</u>	<u>2,617,300</u>	<u>53,122,700</u>
Business-type Activities:						
Utility Revenue Bonds, Series 2019						
	5/1/2023	4.00	380,000		380,000	-
	5/1/2024	4.00	395,000			395,000
	5/1/2025	4.00	410,000			410,000
	5/1/2026	4.00	425,000			425,000
	5/1/2027	4.00	440,000			440,000
	5/1/2028	4.00	460,000			460,000
	2029-2033	3.00-4.00	2,585,000			2,585,000
	2034-2038	3.00	3,150,000			3,150,000
	5/1/2039	3.00	705,000			705,000
Total			<u>8,950,000</u>	<u>-</u>	<u>380,000</u>	<u>8,570,000</u>
Electric System Revenue Bonds, Series 2020						
	3/1/2023	2.38	485,000		485,000	-
	3/1/2024	2.38	500,000			500,000
	3/1/2025	2.38	515,000			515,000
	3/1/2026	2.38	530,000			530,000
	3/1/2027	2.38	545,000			545,000
	3/1/2028	2.38	565,000			565,000
	2029-2033	2.38	3,075,000			3,075,000
	2034-2035	2.38	1,360,000			1,360,000
Total			<u>7,575,000</u>	<u>-</u>	<u>485,000</u>	<u>7,090,000</u>
GO Utility Refunding Bond Series 2012						
	6/30/2023	2.12	184,441		184,441	-
	6/30/2024	2.12	188,058			188,058
	6/30/2025	2.12	192,083			192,083
	6/30/2026	2.12	196,195			196,195
	6/30/2027	2.12	191,970			191,970
			<u>952,747</u>	<u>-</u>	<u>184,441</u>	<u>768,306</u>
Total Bond Liability, Business-type Activities			<u>17,477,747</u>	<u>-</u>	<u>1,049,441</u>	<u>16,428,306</u>
Total Bond Liability			<u>\$ 66,717,747</u>	<u>6,500,000</u>	<u>3,666,741</u>	<u>69,551,006</u>

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2023

Payee Notes Payable	Maturity	Interest	Balance	Transactions		Balance
	Date	Percent	9/30/2022	Issued	Redeemed	9/30/2023
Governmental Activities:						
Capital Improvements - City Hall						
	FY23	2.75%	370,000		370,000	-
Total			370,000	-	370,000	-
2019 John Deere Park Mower						
	FY23	3.49%	8,862		8,862	-
Total			8,862	-	8,862	-
2019 Nissan Kicks						
	FY23	4.08%	3,496		3,496	-
Total			3,496	-	3,496	-
2019 Street Excavator						
	FY23	3.43%	28,294		28,294	-
	FY24	3.43%	29,277			29,277
	FY25	3.43%	30,294			30,294
	FY26	3.43%	7,736			7,736
Total			95,601	-	28,294	67,307
2 Pumper Trucks						
	FY23	2.59%	73,679		73,679	-
	FY24	2.59%	76,173			76,173
	FY25	2.59%	78,753			78,753
	FY26	2.59%	81,420			81,420
	FY27	2.59%	84,177			84,177
	FY28	2.59%	87,028			87,028
	2029-2031	2.59%	279,169			279,169
Total			760,399	-	73,679	686,720
Fire Truck						
	FY 23	1.59%	102,310		102,310	-
	FY 24	1.59%	104,039			104,039
	FY 25	1.59%	105,797			105,797
	FY 26	1.59%	107,585			107,585
	FY27	1.59%	109,403			109,403
	FY28	1.59%	111,252			111,252
Total			640,386	-	102,310	538,076
Asphalt Turck (2021 Kenworth T370						
	FY 23	3.43%	66,481		66,481	-
	FY 24	3.43%	16,788			16,788
Total			83,269	-	66,481	16,788
Police Dodge Chargers						
	FY 23	1.97%	218,352		218,352	-
Total			218,352	-	218,352	-
2022 Dodge Durango						
	FY 23	2.94%	12,890		12,890	-
	FY 24	2.94%	13,273			13,273
	FY 25	2.94%	10,214			10,214
Total			36,377	-	12,890	23,487
2020 Fire Truck-Bankfirst						
	FY 23	1.59%	143,949		143,949	-
	FY 24	1.59%	146,258			146,258
	FY 25	1.59%	148,604			148,604
	FY 26	1.59%	150,987			150,987
	FY 27	1.59%	153,409			153,409
	FY28	1.59%	155,870			155,870
	2029-2031	1.59%	400,702			400,702
Total			1,299,779	-	143,949	1,155,830

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2023

Payee	Maturity Date	Interest Percent	Balance 9/30/2022	Transactions		Balance 9/30/2023
Notes Payable				Issued	Redeemed	
Governmental Activities:						
Utility Associates-Body Camera						
	FY 23	0.00%	77,700		77,700	-
	FY 24	0.00%	77,700			77,700
	FY 25	0.00%	77,700			77,700
Total			233,100	-	77,700	155,400
FUSUS Real Time Crime Center						
	FY 23	0.00%	65,000		65,000	-
	FY 24	0.00%	65,000			65,000
Total			130,000	-	65,000	65,000
Harley-Davidson Motorcycles						
	FY 23	0.00%	12,600		12,600	-
	FY 24	0.00%	6,300			6,300
Total			18,900	-	12,600	6,300
Dell Server Lease						
	FY23	2.31%		31,086	31,086	-
	FY24	2.31%		23,050		23,050
	FY25	2.31%		24,839		24,839
	FY26	2.31%		26,768		26,768
	FY27	2.31%		28,847		28,847
Total			-	134,590	31,086	103,504
Dell Server Lease						
	FY23	1.00%		5,052		5,052
	FY24	1.00%		5,052		5,052
	FY25	1.00%		5,052		5,052
	FY26	1.00%		5,052		5,052
	FY27	1.00%		5,051		5,051
Total			-	25,259	-	25,259
10 Multisensor Fixed Cameras						
	FY23	6.28		12,795	12,795	-
	FY24	6.28		9,003		9,003
Total			-	21,798	12,795	9,003
Total Notes Payable, Governmental Activities			\$ 3,898,521	\$ 181,647	\$ 1,227,494	\$ 2,852,674

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2023

<u>Payee</u>	<u>Maturity</u>	<u>Interest</u>	<u>Balance</u>	<u>Transactions</u>		<u>Balance</u>
Notes Payable	Date	Percent	9/30/2022	Issued	Redeemed	9/30/2023
Business-type Activities:						
Water Pollution Control Revolving Loan						
	FY23	1.75%	215,410		215,410	-
	FY24	1.75%	219,210			219,210
	FY25	1.75%	223,077			223,077
	FY26	1.75%	37,562			37,562
Total			695,259	-	215,410	479,849
Drinking Water Systems Improvements Revolving Loan						
	FY23	2.50%	55,172		55,172	-
	FY24	2.50%	56,567			56,567
	FY25	2.50%	57,998			57,998
	FY26	2.50%	54,452			54,452
Total			224,189	-	55,172	169,017
Water Pollution Control Revolving Loan						
	FY23	2.75%	15,436		15,436	-
	FY24	2.75%	15,865			15,865
	FY25	2.75%	16,307			16,307
	FY26	2.75%	16,761			16,761
	FY27	2.75%	17,228			17,228
	FY28	2.75%	17,708			17,708
	FY29	2.75%	6,012			6,012
Total			105,317	-	15,436	89,881
MDA Capital Improvements Loan Prom Note #06-347-CP-01						
	FY23	2.00%	55,374		55,374	-
	FY24	2.00%	52,016			52,016
	FY25	2.00%	53,066			53,066
	FY26	2.00%	54,137			54,137
	FY27	2.00%	55,229			55,229
	FY28	2.00%	56,344			56,344
	2029-2030	2.00%	87,848			87,848
Total			414,014	-	55,374	358,640
Drinking Water Systems Improvements Revolving Loan						
	FY23	2.00%	27,421		27,421	-
	FY24	2.00%	25,758			25,758
	FY25	2.00%	26,278			26,278
	FY26	2.00%	26,808			26,808
	FY27	2.00%	27,350			27,350
	FY28	2.00%	27,902			27,902
	2029-2030	2.00%	48,365			48,365
Total			209,882	-	27,421	182,461
MDA Capital Improvements Loan Prom Note #07-347-CP-01						
	FY23	2.00%	41,067		41,067	-
	FY24	2.00%	38,577			38,577
	FY25	2.00%	39,356			39,356
	FY26	2.00%	33,774			33,774
	FY27	2.00%	13,562			13,562
Total			166,336	-	41,067	125,269

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2023

Payee	Maturity	Interest	Balance	Transactions		Balance
Notes Payable	Date	Percent	9/30/2022	Issued	Redeemed	9/30/2023
Business-type Activities:						
MDA Capital Improvements Loan						
Prom Note #12-347-CP-01						
	FY23	2.00%	65,577		65,577	-
	FY24	2.00%	61,600			61,600
	FY25	2.00%	62,843			62,843
	FY26	2.00%	64,112			64,112
	FY27	2.00%	65,406			65,406
	FY28	2.00%	66,726			66,726
	2029-2033	2.00%	354,383			354,383
	2034-2037	2.00%	233,282			233,282
Total			973,929	-	65,577	908,352
MDA Capital Improvements Loan						
Prom Note #17-347-CP-01						
	FY23	2.00%	34,839		34,839	-
	FY24	2.00%	32,727			32,727
	FY25	2.00%	33,387			33,387
	FY26	2.00%	34,061			34,061
	FY27	2.00%	34,748			34,748
	FY28	2.00%	35,450			35,450
	2029-2033	2.00%	188,275			188,275
	2033-2038	2.00%	208,059			208,059
	FY39	2.00%	27,631			27,631
Total			629,177	-	34,839	594,338
3 Refuse Trucks & Knuckle Boom						
	FY23	2.59%	119,344		119,344	-
	FY24	2.59%	122,435			122,435
	FY25	2.59%	125,606			125,606
Total			367,385	-	119,344	248,041
Street Sweeper Lease						
	FY23	2.17%	3,736		3,736	-
Total			3,736	-	3,736	-
Garbage Truck/Front End Loader						
	FY23	7.00%	38,981		38,981	-
	FY24	7.00%	39,952			39,952
	FY25	7.00%	40,946			40,946
	FY26	7.00%	41,966			41,966
Total			161,845	-	38,981	122,864
MDA Capital Improvements Loan						
Prom Note #16-347-CP-01						
	FY23	2.00%	17,760		17,760	-
	FY24	2.00%	16,683			16,683
	FY25	2.00%	17,020			17,020
	FY26	2.00%	17,363			17,363
	FY27	2.00%	17,714			17,714
	FY28	2.00%	18,071			18,071
	2029-2033	2.00%	95,977			95,977
	2034-2038	2.00%	90,379			90,379
Total			290,967	-	17,760	273,207

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2023

<u>Pavee</u>	<u>Maturity</u>	<u>Interest</u>	<u>Balance</u>	<u>Transactions</u>		<u>Balance</u>
<u>Notes Payable</u>	<u>Date</u>	<u>Percent</u>	<u>9/30/2022</u>	<u>Issued</u>	<u>Redeemed</u>	<u>9/30/2023</u>
Business-type Activities:						
MDA Capital Improvements Loan						
Prom Note #16-347-CP-02						
	FY23	2.00%	27,860		27,860	-
	FY24	2.00%	26,170			26,170
	FY25	2.00%	26,698			26,698
	FY26	2.00%	27,237			27,237
	FY27	2.00%	27,787			27,787
	FY28	2.00%	28,348			28,348
	2029-2033	2.00%	150,557			150,557
	2034-2037	2.00%	96,303			96,303
Total			410,960	-	27,860	383,100
MDA Capital Improvements Loan						
Prom Note #17-347-CP-02						
	FY23	2.00%	12,623		12,623	-
	FY24	2.00%	11,857			11,857
	FY25	2.00%	12,097			12,097
	FY26	2.00%	12,341			12,341
	FY27	2.00%	12,590			12,590
	FY28	2.00%	12,844			12,844
	2029-2033	2.00%	68,214			68,214
	2034-2038	2.00%	75,382			75,382
	2039-2040	2.00%	19,445			19,445
Total			237,393	-	12,623	224,770
2021 Tractor and Cutter						
	FY23	5.00%	23,389		23,389	-
	FY24	5.00%	13,926			13,926
Total			37,315	-	23,389	13,926
2021 Rear Loader Truck						
	FY23	1.35%	56,068		56,068	-
	FY24	1.35%	56,796			56,796
	FY25	1.35%	43,585			43,585
Total			156,449	-	56,068	100,381
2022 Kubota Tractor						
	FY23	2.94%	24,308		24,308	-
	FY24	2.94%	25,032			25,032
	FY25	2.94%	19,261			19,261
Total			68,601	-	24,308	44,293
2022 Knuckleboom Loader						
	FY23	2.50%		30,608	30,608	-
	FY24	2.50%		62,372		62,372
	FY25	2.50%		63,945		63,945
	FY26	2.50%		32,575		32,575
Total			-	189,500	30,608	158,892
2023 Freightliner M2						
	FY23	2.40%		35,196	35,196	-
	FY24	2.40%		47,921		47,921
	FY25	2.40%		49,082		49,082
	FY26	2.40%		50,271		50,271
	FY27	2.40%		51,488		51,488
	FY28	2.40%		13,066		13,066
Total			-	247,024	35,196	211,828
Total Notes Payable, Business-type Activities			<u>5,152,754</u>	<u>436,524</u>	<u>900,169</u>	<u>4,689,109</u>
Total Notes Payable			<u>\$ 9,051,275</u>	<u>\$ 618,171</u>	<u>\$ 2,127,663</u>	<u>\$ 7,541,783</u>

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

Federal Agency/ Pass-through Entity/ Program Title	Catalog of Federal Domestic Assistance Number	Pass-through Grantor's Number	Pass-through to Sub- Recipients	Federal Expenditures
United States Department of Public Safety				
Passed through US Marshall's Service				
Project Safe Neighborhoods	16.609		\$ -	\$ 5,703
Passed-through Federal Bureau of Investigations				
Security Assistance Reimbursement Grant	16.042		-	12,134
Pass through Mississippi Department of Public Safety				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	20LB2311-2020-MU-BX-0053	-	3,563
State and Community Highway Safety	20.600	PT-2024-PT-23-11	-	4,480
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	154AL-2024-ST-23-11	-	97,210
Total United States Department of Public Safety			-	123,090
United States Department of Homeland Security				
Passed-through Mississippi Emergency Management Agency				
Disaster Grants - Public Assistance	97.036	FEMA-4528-DR-MS	-	31,186
Homeland Security Grant	97.067	20LE347-EMW-2020-SS-00033	-	10,220
Assistance to Firefighters Grant	97.044	EMW-2021-FG-03372	-	50,000
Total United States Department of Homeland Security			-	91,406
United States Department of Transportation				
Passed through Mississippi Department of Transportation:				
Airport Improvement Program (ARRA)	20.106	3-28-0068-025-2020	-	1,216
Airport Improvement Program (ARRA)	20.106	3-28-0068-026-2021	-	13,908
Airport Improvement Program (ARRA)	20.106	3-28-0068-028-2022	-	289,021
Airport Improvement Program (ARRA)	20.106	3-28-0068-029-2023	-	109,355
Total Airport Improvement Program			-	413,500
Highway Planning and Construction (BUILD)	20.205	108418-801000	-	918,115
Passed through Mississippi Emergency Management Agency:				
HMEP Grant			-	8,561
Total United States Department of Transportation			-	1,340,176
United States Department of Treasury				
Passed through Mississippi Development Authority:				
Appalachian Area Development	23.002	MS-19749	-	33,124
Total passed through United States Department of Treasury			-	33,124
Total Expenditures of Federal Awards			\$ -	\$ 1,587,796

The accompanying notes to Schedule of Expenditures of Federal Awards is an integral part of this schedule.

City of Starkville, Mississippi
Notes to Schedule of Expenditures of Federal Awards
September 30, 2023

Note 1: Basis of Presentation

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

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

Note 3: Indirect Cost

The City of Starkville has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

**INDEPENDENT AUDITORS' 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***

INDEPENDENT AUDITORS' 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*

To the Honorable Mayor and Board of Aldermen
Starkville, 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 Starkville, Mississippi, as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the City of Starkville, Mississippi's basic financial statements and have issued our report thereon dated March 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Starkville, Mississippi'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Starkville, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Starkville, Mississippi'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 Starkville, Mississippi'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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Starkville, Mississippi
March 24, 2025

Watkins Ward and Stafford, P.C.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE**



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggers, CPA
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM
GUIDANCE**

To the Honorable Mayor and Board of Alderman
City of Starkville, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Starkville, Mississippi's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Starkville, Mississippi's major federal programs for the year ended September 30, 2023. City of Starkville, 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, City of Starkville, Mississippi, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of City of Starkville, 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 City of Starkville, 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 City of Starkville, Mississippi's federal programs.

Auditors' 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 City of Starkville, 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 City of Starkville, 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 City of Starkville, 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 City of Starkville, 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 City of Starkville, 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 Auditors' 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.

Starkville, Mississippi
March 24, 2025

Watkins Ward and Stafford, P.C.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

James L. Stafford, CPA
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

The Honorable Mayor and Board of Aldermen
Starkville, Mississippi

We have audited the financial statements of the City of Starkville, Mississippi, as of and for the year ended September 30, 2023, and have issued our report thereon dated March 24, 2025. We 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*, issued by the Comptroller General of the United States.

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 procedures performed to test compliance with certain other state laws and regulations and our audit of the financial statements disclosed the following instances of noncompliance with state laws and regulations. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items **2023-01**.

This report is intended for the information and use of the Board of Aldermen, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Starkville, Mississippi
March 24, 2025

Watkins Ward and Stafford, PLLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

City of Starkville, Mississippi
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023

Section 1: Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued on the financial statements: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified that are not
considered to be material weaknesses? Yes

Noncompliance material to the financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified that are not
considered to be material weaknesses? None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning & Const (BUILD)
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? No

Prior fiscal year audit findings 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 200.511(b) No

**City of Starkville, Mississippi
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023**

Section 2: Financial Statement Findings

Significant Deficiency Non-Compliance

2023-01: Revenue Bond Ordinance Requirements Not Followed (Starkville Electric Department)

Statement of Condition

The Electric Department failed to adequately fund the accounts as required by the bond resolution of its Series 2020 Revenue Bond Issue.

Criteria

Miss. Code Section 21-33-303 states all municipalities shall adhere to contract obligations which are subject to annual appropriations incurred by any municipality which are payable exclusively from the revenues of any municipally owned utility, or to bonds issued by any municipality under the provisions of Sections 57-1-1 through 57-1-51, or to any special assessment improvement bonds issued by any municipality under the provisions of Sections 21-41-1 through 21-41-53, or to any indebtedness incurred under Section 55-23-8, or to any indebtedness incurred through a loan to a municipality under Section 57-75-11(tt) in connection with a project defined in Section 57-75-5(f)(xxvii).

Effect

The Electric Departments has violated the provisions of the Series 2020 Revenue Bond Issue's bond ordinances.

Cause

Adequate deposits as required by the Series 2020 Revenue Bond Issue bond ordinances were unintentionally overlooked.

Recommendation

All required bond-related accounts should be adequately funded.

Response

We will fund all accounts relating to the Series 2020 Revenue Bond Issue as prescribed by the bond ordinances.

Section 3: Federal Award Findings and Questioned Costs

The results of our tests did not disclose any findings and questioned costs related to federal awards.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Fire Department
AGENDA DATE: April 15, 2025
PAGE: 1

SUBJECT:

Request authorization for Fire Marshal Mark McCurdy travel to Gulfport, MS to attend the Building Officials Assoc. of MS Summer Conference & Training Event on June 9 – 13, 2025 at an approximate cost of \$2,500.00 (hotel, registration, travel and meals).

AMOUNT & SOURCE OF FUNDING \$2,500.00 (001-261-600-390) Fire Training

Registration: **Mark McCurdy \$275.00**

Drew Smith, BOAM Treasurer
P.O. Box 217
Ridgeland, MS 39157

Drew.smith@ridgelandms.org

FISCAL NOTE:

AUTHORIZATION HISTORY:

REQUESTING

DEPARTMENT: Fire Department

DIRECTOR'S

AUTHORIZATION: Interim Chief Dewayne Davis

FOR MORE INFORMATION CONTACT:

SUGGESTED MOTION:

Move approval for authorization for Fire Marshal Mark McCurdy travel to Gulfport, MS to attend the Building Officials Assoc. of MS Summer Conference & Training Event on June 9 – 13, 2025 at an approximate cost of \$2,500.00 (hotel, registration, travel and meals).



BUILDING OFFICIALS ASSOCIATION OF MISSISSIPPI

2025 SUMMER CONFERENCE APPLICATION

Please complete this application and mail it, along with your check (no credit cards please) to the Treasurer at the address shown below.

Date: 2-26-25

Name: Mark McCurdy

Position: Fire Marshal

Jurisdiction / Employer: City of Starkville

Address: 503 E. Lampton St. P.O. Box: _____

City: Starkville ST: MS. Zip Code: 39759

Telephone: 662-769-0037 Fax: _____ Mobile: _____

Email address: mmccurdy@cityofstarkville.org

Website: _____

SUMMER CONFERENCE REGISTRATION

Member- \$275.00 / Non-Member \$300.00

Enclosed is a check (no credit cards please) made payable to BOAM in the amount of \$ 275.00

2025 Building Officials Association of Mississippi

Summer Conference: June 9 – 13, 2025



CENTENNIAL PLAZA

Grand Centennial Hotel

200 E Beach Blvd

Glufport, MS 39507

Reservation (228)-206-7880

PLEASE ARRANGE FOR YOUR OWN RESERVATIONS AT THE GRAND CENTENNIAL HOTEL.

Return completed application and your payment to:

Drew Smith, BOAM Treasurer

P.O. Box 217

Ridgeland, MS 39157

Drew.smith@ridgelandms.org

For more information, please contact Terry Williamson, BOAM-President (601)278-4247, Drew Smith, Treasurer, Amy Heath, Secretary, Amyheath@cityofpetal.com or visit the BOAM website, www.boam.ms.

PROUD MEMBER OF THE INTERNATIONAL CODE COUNCIL



Wednesday, February 26, 2025

Dear Mark Mccurdy,

Thank you for choosing Grand Centennial Gulfport. We look forward to your stay and have reserved the following accommodations for you:

STAY INFORMATION	
Confirmation Number:	154291764
Guest Name:	Mark Mccurdy
Adults/Children:	1 / 0
Arrival Date:	Sunday, June 08, 2025
Departure Date:	Friday, June 13, 2025
Nights:	5
Room Type:	Standard Double Queen, Courtyard View
Room Rate:	\$249.00 / night + Applicable Taxes
Payment Method:	Visa

Hotel Policies

Check in time is 4:00 PM and check out time is 11:00 AM. We have a 24 hour cancellation policy for **most** reservations. If you find it necessary to cancel or change plans, please inform us by 4:00 pm Central Standard Time, 24 hours prior to arrival to avoid a charge of one night room and tax to your credit card. Additionally, while we try very hard to accommodate every request for each of our guests, we do not guarantee specific room requests beyond those that are rate determining.

More Information

Incidentals

We require a \$100 authorization on a credit or debit card as a security deposit upon arrival. The cardholder must be present at check in. No cash accepted for this deposit.

Smoking and Pet Policy

Our hotel rooms and indoor public areas are non-smoking and pet-free. We charge a \$250 deep cleaning fee when evidence of smoking or animal presence, including heavy odor, is found.

Restaurant

Please visit our website's dining page to book a reservation for the restaurant's Oasis Grill and Mr. Jackies.

Destination

We are located at 200 E Beach Blvd, Gulfport, MS 39507.

Visit our website at www.centennialplazams.com for detailed information. Our Front Desk is always happy to assist at +1 228- 206-5990. We look forward to serving you!



Mark Mccurdy
Mathiston MS 39752
United States

Company Name: Building Officials Association of MS
Group Name: Building Officials Association of MS

Room No. :
Arrival : 06-08-25
Departure : 06-13-25
Folio No. :
Invoice No. :
AR No. :
Conf. No. : 154291764
Cashier No. : 8360
Custom Ref. :

Date	Description	Charges	Credits
06-08-25	Room Rate	249.00	
06-08-25	Sales Tax 7%	17.43	
06-08-25	Occupancy Tax 5%	12.45	
06-09-25	Room Rate	249.00	
06-09-25	Sales Tax 7%	17.43	
06-09-25	Occupancy Tax 5%	12.45	
06-10-25	Room Rate	249.00	
06-10-25	Sales Tax 7%	17.43	
06-10-25	Occupancy Tax 5%	12.45	
06-11-25	Room Rate	249.00	
06-11-25	Sales Tax 7%	17.43	
06-11-25	Occupancy Tax 5%	12.45	
06-12-25	Room Rate	249.00	
06-12-25	Sales Tax 7%	17.43	
06-12-25	Occupancy Tax 5%	12.45	
Total Charges		1,394.40	
Total Credits			0.00
Balance			1,394.40

Page No. 1 of 1

5-nights



**CITY OF STARKVILLE
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Fire Department
AGENDA DATE: April 15, 2025
PAGE: 1 of

SUBJECT: Request approval to declare attached equipment list as surplus property and sell to the highest bidder on GovDeals, discard or sell directly to a scrap dealer.

AMOUNT & SOURCE OF FUNDING:

FISCAL NOTE:

AUTHORIZATION HISTORY:

The listed equipment and vehicles are either inoperable or too costly to repair at this time.

**REQUESTING
DEPARTMENT:** Fire Department

**DIRECTOR'S
AUTHORIZATION:** Dewayne Davis

FOR MORE INFORMATION CONTACT:

Dewayne Davis 662-418-5733

SUGGESTED MOTION: Authorization to advertise.

Starkville Fire Department Equipment List

Description	VIN	Description	Model	Year	Asset #
R1- Rescue One	VIN 3686	International	4700LP	1992	1423
R2 - Rescue Two	VIN 4636	Chevy	CusDelux	1986	1411
Training Vehicle	VIN 8365	Ford	CrownVic	2011	1506
AVA	VIN 9609	Ford	CrownVic	2004	1470
eXmark Lazer Z	N428483	VIN 178607VA1017	Zero Turn Mower		864
Utility Trailer (5' x 8')					
Hurst Spreader	N2305	JAWS of Life			870
Hurst Ram	N2139	JAWS of Life			871
Hurst Cutter	N2187	JAWS of Life			453
Hurst Spreader	58505	JAWS of Life			
Hurst Ram	N12098	JAWS of Life			
Hurst Cutter	14666	JAWS of Life			
Hurst Spreader	58503	JAWS of Life			
Hurst Ram	N12161	JAWS of Life			
Hurst Cutter	14665	JAWS of Life			
Hurst Spreader	N12050	JAWS of Life			
Hurst Ram	N11748	JAWS of Life			
Hurst Cutter	14857	JAWS of Life			
Hurst Spreader	N4960	JAWS of Life			
Hurst Ram	N4802	JAWS of Life			
Hurst Cutter	10594	JAWS of Life			
Hurst Spreader	5880	JAWS of Life			
Hurst Spreader	658B	JAWS of Life			
Holmatro Ram		JAWS of Life			
Holmatro Spreader/Cutter Combo Tool		JAWS of Life			
Holmatro Cutter	20010490747	JAWS of Life			
Holmatro Spreader	200703907337	JAWS of Life			
Holmatro Ram	1040	JAWS of Life			
Porto Power Hydraulic Rescue Set		JAWS of Life			
Honda GX100 3.0	GCACK-1014735	JAWS of Life Motor			
Honda GX100 3.0	GCACK-1017310	JAWS of Life Motor			
Honda GX100 3.0	NA (could not read)	JAWS of Life Motor			
Hurst	GJAB-7615295	JAWS of Life Motor			
Hurst	NA (could not read)	JAWS of Life Motor			
Hurst 5000	NA (could not read)	JAWS of Life Motor			
Power BEE/Chrysler	657B	JAWS of Life Motor			
Briggs and Stratton 3.5 HP	NA (could note read)	JAWS of Life Motor			

Starkville Fire Department Equipment List

Description	VIN	Description	Model	Year	Asset #
Hoses (8 each)	NA	JAWS of Life Hose			
Hannay Reels (Reals with Hydraulic Hose)	2239217	JAWS of Life Hose			
Super Vac Exhaust Fan	P645				
Super Vac PPV Fan H50	671B				883
Super Vac PPV Fan H50	NA				884
RAM PPV Fan GF165	29487				
Husky Generator 2250	AXN171 0234				352
Honda EM5000S Generator	EA7-1203633				335
Craftsman 7HP Gentex Generator	1012450853				381
Craftsman/Sears Generator	680B				357
Wisconsin Water Pump AKN	2126061				

**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Halli Powers as a Part-Time Dispatcher in the Starkville Police Department.

AMOUNT & SOURCE OF FUNDING:

Halli Powers – Non-exempt base salary for Part Time Dispatcher, \$14,040.00 (\$13.50 per hour) based on 1040 hours. This position is not eligible for benefits.

FISCAL NOTE:

Budgeted from line item # 001-245-440-103

AUTHORIZATION HISTORY:

This is a replacement position previously held by Autumn Wylie who resigned.

REQUESTING DEPARTMENT:

Starkville Police Department

DIRECTOR'S AUTHORIZATION:

Chief Mark Ballard, Chief of Police

FOR MORE INFORMATION CONTACT:

Chief Mark Ballard, Chief of Police
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Halli Powers as a Part-Time Dispatcher in the Starkville Police Department.

**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire William Gaskin, Joshua Lawrence, and Joseph Phillips as Non-Certified Firefighters in the Starkville Fire Department.

AMOUNT & SOURCE OF FUNDING:

William Gaskin - Base Salary for Non-Certified Firefighter, \$38,629.12 (\$14.02 per hour) for entry level based on 2756 hours.

Joshua Lawrence - Base Salary for Non-Certified Firefighter, \$38,629.12 (\$14.02 per hour) for entry level based on 2756 hours.

Joseph Phillips - Base Salary for Non-Certified Firefighter, \$38,629.12 (\$14.02 per hour) for entry level based on 2756 hours.

FISCAL NOTE:

Budgeted from line item # 001-261-420-103

AUTHORIZATION HISTORY:

These are replacement positions previously held by Everett Covert and Jonathan Whittington who resigned and Matthew Wilson who retired.

REQUESTING DEPARTMENT:

Starkville Fire Department

DIRECTOR'S AUTHORIZATION:

Interim Chief Dewayne Davis, Interim Fire Chief

FOR MORE INFORMATION CONTACT:

Interim Chief Dewayne Davis, Interim Fire Chief
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire William Gaskin, Joshua Lawrence, and Joseph Phillips as Non-Certified Firefighters in the Starkville Fire Department.

**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Richard J. Franks, Colby Pope, and Tyun Robinson as Non-EMT Reserve Fire Fighters in the Starkville Fire Department.

AMOUNT & SOURCE OF FUNDING:

Richard J. Franks – This position will be paid only for actual hours worked at a rate of \$18.00 per hour. This position is not eligible for benefits.

Colby Pope – This position will be paid only for actual hours worked at a rate of \$18.00 per hour. This position is not eligible for benefits.

Tyun Robinson – This position will be paid only for actual hours worked at a rate of \$18.00 per hour. This position is not eligible for benefits.

FISCAL NOTE:

Budgeted from line item #001-261-440-108 (Part-Time/Temporary)

AUTHORIZATION HISTORY:

These are replacement positions formerly held by Jesi Marsh, Detrick Sanders, and Sarah Thompson.

REQUESTING DEPARTMENT:

Starkville Fire Department

DIRECTOR'S AUTHORIZATION:

Interim Chief Dewayne Davis, Interim Fire Chief

FOR MORE INFORMATION CONTACT:

Interim Chief Dewayne Davis, Interim Fire Chief
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Richard J. Franks, Colby Pope, and Tyun Robinson as Reserve Fire Fighters in the Starkville Fire Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Jessica Colvin as a Part Time Deputy Court Clerk in the Municipal Court Department.

AMOUNT & SOURCE OF FUNDING:

Jessica Colvin - Annual Salary of \$17,160.00 (\$16.50/hour) based on 1040 hours. This position is not eligible for benefits.

FISCAL NOTE:

Budgeted from line item #001-110-420-105

AUTHORIZATION HISTORY:

This is a replacement position previously held by Jillian Dutcher who resigned.

REQUESTING DEPARTMENT:

Municipal Court Department

DIRECTOR'S AUTHORIZATION:

Monica Lairy, Municipal Court Clerk

FOR MORE INFORMATION CONTACT:

Monica Lairy, Municipal Court Clerk;
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION

Move approval to hire Jessica Colvin as a Part Time Deputy Court Clerk in the Municipal Court Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to transition Daniel Fouche to a full time Meter Technician for the Starkville Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Daniel Fouche -Annual Salary of \$40,788.80 (\$19.61 per hour) based on 2080 hours.

FISCAL NOTE:

100% out of Water Division. Utilities is budgeted from line item # 601.40 (100%)

AUTHORIZATION HISTORY:

This is a replacement position previously held by Shaun Serefine. Daniel Fouche was hired as a seasonal Meter Tech on January 21, 2025, and has demonstrated strong performance in the role. As a result, he is being transitioned to a full-time Meter Technicians position.

REQUESTING DEPARTMENT:

Starkville Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to transition Daniel Fouche to a full time Meter Technician for the Starkville Utilities Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Waylon Slider as a Seasonal Student Intern for the Starkville Utilities Department.

AMOUNT & SOURCE OF FUNDING:

This position will be paid only for actual hours worked at \$14.00 per hour. This position will not be eligible for benefits.

FISCAL NOTE:

100% of the funding will be allocated from the Electric Department. Utilities is budgeted under line item #901.10.

AUTHORIZATION HISTORY:

This is a temporary seasonal position to replace the previous intern, who is returning home for the summer.

REQUESTING DEPARTMENT:

Starkville Utilities Department

DIRECTOR'S AUTHORIZATION:

Nav Ashford, COO/Human Resources Director

FOR MORE INFORMATION CONTACT:

Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Waylon Slider as a Seasonal Student Intern for the Starkville Utilities Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Hunter Gregg as a Water Technician for the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Hunter Gregg - Non-exempt salary for the position of Water Technician II at \$37,856.00 (\$18.20 per hour) based on 2080 hours.

FISCAL NOTE:

Funds are included in the fiscal year 2024/25 budget.
100% of pay from Water Division, Acct. 601.40

AUTHORIZATION HISTORY:

This is a replacement position previously held by Derrick Ware who resigned.

REQUESTING DEPARTMENT:

Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Hunter Gregg as a Water Technician for the Utilities Department.

**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources

AGENDA DATE: April 15, 2025

Page: 1

SUBJECT:

Request authorization to hire Steven Cundy as a Code Enforcement Officer in the Starkville Police Department.

AMOUNT & SOURCE OF FUNDING:

Non-exempt salary of \$50,000 (\$24.04 per hour) based on 2080 hours per year.

LINE ITEM

Budgeted from line item # 001-201-420-103

AUTHORIZATION HISTORY:

This is a replacement position previously held by Sarah Perez, who resigned.

REQUESTING DEPARTMENT:

Starkville Police Department

DIRECTOR'S AUTHORIZATION:

Mark Ballard, Police Chief

FOR MORE INFORMATION CONTACT:

Mark Ballard, Police Chief

Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Steven Cundy as a Code Enforcement Officer in the Starkville Police Department.

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**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources

AGENDA DATE: April 15, 2025

Page: 1

SUBJECT:

Request approval to hire Deveair Salter as a Police Officer and Kaden Stallings as a Non -Certified Police Officer in the Starkville Police Department.

AMOUNT & SOURCE OF FUNDING:

Deveair Salter- non-exempt salary for a Police Officer I, @ \$49,267.85 (\$22.03/hour) based on 2236 hours per year.

Kaden Stallings - non-exempt salary for Non-Certified Police Officer, @ \$46,620.60 (\$20.85 per hour) based on 2236 hours per year.

LINE ITEM

Budgeted from line item # 001-201-420-103

AUTHORIZATION HISTORY:

These are replacement positions that were previously held by Steven Mann and Gregory Sockwell, who resigned.

REQUESTING DEPARTMENT:

Starkville Police Department

DIRECTOR'S AUTHORIZATION:

Mark Ballard, Police Chief

FOR MORE INFORMATION CONTACT:

Mark Ballard, Police Chief
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Deveair Salter as a Police Officer and Kaden Stallings as a Non -Certified Police Officer in the Starkville Police Department.

**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Angelica Colbert as a Reserve Police Officer in the Starkville Police Department.

AMOUNT & SOURCE OF FUNDING:

This position will be compensated based on actual hours worked, not to exceed twenty (20) hours per week, at a rate of \$25.00 per hour. The position is eligible for Employer PERS benefits as the candidate is already a member of the PERS system.

FISCAL NOTE:

Budgeted from line item # 001-201-440-108

AUTHORIZATION HISTORY:

This is a replacement position previously held by Felisha Elison who transitioned to full time.

REQUESTING DEPARTMENT:

Starkville Police Department

DIRECTOR'S AUTHORIZATION:

Chief Mark Ballard, Police Chief

FOR MORE INFORMATION CONTACT:

Chief Mark Ballard, Police Chief;
Nav Ashford, COO/HRD

SUGGESTED MOTION:

Move approval to hire Angelica Colbert as a Reserve Police Officer in the Starkville Police Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Randy Akins as a Wastewater Operator I for the Starkville Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Randy Akins - non-exempt salary of \$52,249.60 (\$25.12 per hour) based on 2080 hours.

FISCAL NOTE:

Funds are included in the fiscal year 2024/25 budget.
100% of pay – Acct: 146.10 due from Waste Water Dept.

AUTHORIZATION HISTORY:

This is a replacement position previously held by John Rasberry who resigned.

REQUESTING DEPARTMENT:

Starkville Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Randy Akins as a Wastewater Operator I for the Starkville Utilities Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request for Authorization to Hire Jackson Kimes as Grounds Maintenance Worker and Dale Ray as Lead Grounds Maintenance Worker for the Airport Department.

AMOUNT & SOURCE OF FUNDING:

- **Jackson Kimes:** Position will be paid for actual hours worked, not to exceed 20 hours per week at \$14.00 per hour.
- **Dale Ray:** Position will be paid for actual hours worked, not to exceed 20 hours per week at \$16.00 per hour.

FISCAL NOTE:

Funds are available and budgeted within the Department: Account #015-505-430-109

AUTHORIZATION HISTORY:

These are replacement positions previously held by Bobby Pepper and Gary Rivers, who both resigned.

REQUESTING DEPARTMENT:

Airport

DIRECTOR'S AUTHORIZATION:

Rodney Lincoln, Airport Director

FOR MORE INFORMATION CONTACT:

Rodney Lincoln, Airport Director or
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to Hire Jackson Kimes as Grounds Maintenance Worker and Dale Ray as Lead Grounds Maintenance Worker for the Airport Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Justin Alford as a Network Administrator in the Starkville Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Justin Alford -Annual Salary of \$61,000 (\$29.33 per hour) based on 2080 hours.

FISCAL NOTE:

Funds are included in the Fiscal Year 2024/25 budget.

- 60% of pay – Account: 903.00 Electric Expense
- 40% of pay – Account: 146.10 Due from the Water Department

AUTHORIZATION HISTORY:

This is a new position, but it will replace the Utilities reimbursement to the City IT Department and the master service agreement with Endeavor IT.

REQUESTING DEPARTMENT:

Starkville Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION:

Move approval to hire Justin Alford as a Network Administrator in the Starkville Utilities Department.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: April 15, 2025
Page: 1

SUBJECT:

Request authorization to hire Xavier Bradley as Residential Driver in the Sanitation & Environmental Services Department.

AMOUNT & SOURCE OF FUNDING:

Xavier Bradley - Annual Salary of \$43,430.40 (\$20.88 per hour) based on 2080 hours.

FISCAL NOTE:

Budgeted from line item # 022-322-430-107

AUTHORIZATION HISTORY:

This is a replacement position previously held by Clint Docher, who was approved at the meeting on 4-1-25 but failed to report to work.

REQUESTING DEPARTMENT:

Sanitation Department

DIRECTOR'S AUTHORIZATION:

Chris Smiley, Sanitation & Environmental Services Director

FOR MORE INFORMATION CONTACT:

Chris Smiley, Sanitation & Environmental Services Director;
Nav Ashford, COO/Human Resources Director

SUGGESTED MOTION

Move approval to hire Xavier Bradley as Residential Driver in the Sanitation & Environmental Services Department.



**CITY OF STARKVILLE
RECOMMENDATION FOR BOARD ACTION**

**AGENDA ITEM DEPT: IT
AGENDA DATE: 4/15/2025
PAGE: 1 of 1**

SUBJECT: Request approval of purchase of five cameras from Security Solutions for the Police Department camera project for the lowest quote of \$19,940

AMOUNT & SOURCE OF FUNDING: 001-123-820-873

FISCAL NOTE:

Two quotes received: Security Solutions - \$19,940.00 and Active Solutions - \$30,343.37

**REQUESTING
DEPARTMENT: Information Technology**

**DIRECTOR'S
AUTHORIZATION: JCC**

FOR MORE INFORMATION CONTACT: Joel C. Clements, Jr – 662.323.2525 ext 3127

PRIOR BOARD ACTION:

ADDITIONAL INFORMATION:

STAFF RECOMMENDATION: Staff recommends approval.



QUOTE

City of Starkville, MS
101 E. Lampkin Street
Starkville, Mississippi
Att: Joel Clements

Refreshed/Revised October 17, 2024

Quote Description
SafeCity Cam W Axis P3735-PLE Quad Camera

SALESPERSON	Project Description	Payment Terms	DUE DATE
Giacone	City of Starkville SafeCity Cameras	Net 30	

QTY	Part Number	DESCRIPTION	UNIT PRICE	LINE TOTAL
5	AS-SafeCity Enc	Active Solutions SafeCity Enclosure - Small Factor - Moveable <i>Includes power and surge requirements, rapid deployment brackets/mounts, remote reboot module and onboard camera storage (128GB Surveillance Grade SD Card) in a weatherproof enclosure. Camera mounted directly to NEMA4x weatherproof enclosure. Fiber converter to be sent by Maxxsouth for installation into backplane.</i>	\$3,398.00	\$16,990.00
5	Axis P3735-PLE	AXIS P3735-PLE P37 Series 4x 2MP AI-Powered Multidirectional Panoramic Camera, 3.2-8.1mm Varifocal Lens	\$1,512.19	\$7,560.93
5	Axis Arm/Mount	Axis Arm/Mount	\$212.49	\$1,062.44
5	AS-PW-PS-25	25' Length - Cable with photo sensor fits standard street light power base	\$247.00	\$1,235.00
20	ASLABOR-ASMBLY	Installation - Unpacking - Assembly <i>Camera Installations/Remote Support</i>	\$125.00	\$2,500.00
5	ASLABOR-CONFIG	Initial Camera/Software Programming & Configuration	\$125.00	\$625.00
2	ASLABOR-ProjMgmt	Project Management	\$185.00	\$370.00
			SUBTOTAL	\$30,343.37
			SALES TAX	\$0.00
			TOTAL	\$30,343.37



- Residential & Commercial Security Systems
- Commercial Fire Systems
- Residential & Commercial Sound
- Fire System Inspection
- CCTV



- 24 Hour UL Listed Central Monitoring
- Home Automation Systems
- IT & Networking Solutions
- Gate and Intercom Systems
- Access Control

April 9, 2025

City Of Starkville

City Wide Camera	QUANTITY
Axis 2800D SD Card	5
Axis Multisensor Camera	5
Axis T6000 Wall Mount	5
Power Supply Enclosure	5
Pole Mount Bracket	5
100' LED Lights	5
PoE Switch Power	5
Assemblies	5
Camera Total	\$ 19,940.00

Current market volatility requires this quote is only valid for 90day from the date listed above

Thank you,

Jerry Eckhart



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Parks & Recreation
AGENDA DATE: April 15, 2025
PAGE: Page 1 of 1

SUBJECT:

Consideration of permission to advertise for the Starkville Parks Signage Project.

AMOUNT & SOURCE OF FUNDING:

Estimated Construction Cost - \$250,000
Fund 312 2023 Parks Bond
Park 1% 2% Fund

FISCAL NOTE:

N/A

AUTHORIZATION HISTORY:

The Board of Aldermen approved a design contract with Forme Design Group in the amount of \$41,100 on May 7th, 2024.

REQUESTING DEPARTMENT: Parks & Recreation

DIRECTOR'S AUTHORIZATION: Brandon Doherty

SUMMARY:

This project includes new signs (including lighting and landscaping) for the City's Parks excluding Cornerstone Park. This will provide cohesive signage for all the City's Parks.

FOR MORE INFORMATION CONTACT:

Chris Williams @ 662-323-2525 ext. 3123 or c.williams@cityofstarkville.org
Stephen Kachelman @ 662-323-2525 ext. 3111 or s.kachelman@cityofstarkville.org

SUGGESTED MOTION:

Move to approve permission to advertise for the Starkville Parks Signage Project.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: SES
AGENDA DATE: 4-15-2025
PAGE: 1 of 1

SUBJECT: Request approval for consideration to advertise for the purchase/lease options for Commercial Front Loader Garbage Trucks for the Sanitation & Environmental Services Department

AMOUNT & SOURCE OF FUNDING

Cost will be determined when bids are received.

History: This will offer the flexibility to keep an updated fleet of trucks.

This approval to proceed will allow for the development of the specifications needed as well as writing a reverse auction bid advertisement packet. Average delivery time in the past for a truck has been 90 – 180 days.

REQUESTING Sanitation & Environmental
DEPARTMENT: Services

DIRECTOR'S
AUTHORIZATION: Chris Smiley
Director of SES

FOR MORE INFORMATION CONTACT: Chris Smiley

SUGGESTED MOTION:



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

**AGENDA DATE: April 15, 2025
PAGE: 1**

SUBJECT: Request authorization to transfer a vehicle (VIN ending in 2882) from the Airport to Starkville Utilities with the vehicle to be declared surplus and sold on Govdeals.

AMOUNT & SOURCE OF FUNDING:

FISCAL NOTE:

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:** Utilities

**DIRECTOR'S
AUTHORIZATION:** Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT: Edward Kemp 323-3133

This vehicle was on loan from the Airport to provide needed transportation for the metering team. The vehicle is no longer needed by Utilities nor the Airport and is recommended to be sold on GovDeals.

SUGGESTED MOTION:

Move approval to transfer a vehicle (VIN ending in 2882) from the Airport to Starkville Utilities with the vehicle to be declared surplus and sold on Govdeals.



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT: Utilities
AGENDA DATE: 04.15.2025
PAGE: 1

SUBJECT: Approval of Neel Schaffer, Inc. as the Engineer of Record for a proposed Community Development Block Grant (CDBG) application to the Mississippi Development Authority (MDA) on behalf of the City of Starkville for the purpose of sewer improvements to an area not currently being served along Henderson and Sand Roads and authorization for the Mayor to negotiate and execute an engineering consultant contract in accordance with Mississippi procurement procedures.

AMOUNT & SOURCE OF FUNDING: Up to \$750,000; MDA - CDBG

FISCAL NOTE:

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:** Utilities

**DIRECTOR'S
AUTHORIZATION:** Edward Kemp

FOR MORE INFORMATION, CONTACT: Phylis Benson or Edward Kemp

A request for Statements of Qualifications (SOQs) for the Wastewater Treatment Plant comprehensive evaluation was advertised on March 25, 2025. SOQs were received from the following firms:

Neel Schaffer, Inc.
Allen and Hoshall

Cornerstone Engineering, LLC
Overstreet & Associates

Based on the information provided by the consultants, the SOQ review committee recommends proceeding with approval of Neel Schaffer, Inc. as the preferred consultant and to begin negotiations with that firm to provide engineering services.

A copy of each SOQ and scoresheets are available for viewing at the Utilities Department office.

SUGGESTED MOTION:

Move approval of Neel Schaffer, Inc. as the Engineer of Record for a proposed Community Development Block Grant (CDBG) application to the Mississippi Development Authority (MDA) on behalf of the City of Starkville for the purpose of sewer improvements to an area not currently being served along Henderson and Sand Roads and authorization for the Mayor to negotiate and execute an engineering consultant contract in accordance with Mississippi procurement procedures.

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES

The City of Starkville requests proposals from qualified firms or individuals to provide engineering services for work related to the implementation of a CDBG sewer project. You are invited to submit a proposal, in accordance with this request, to the Office of the City Clerk, City of Starkville; 110 West Main Street, Starkville, MS, 39759 no later than 10:00 a.m. on Friday, April 11, 2025.

The Engineer will be responsible for preparing preliminary engineering reports and project cost estimates for application preparation and if awarded, the selected Engineer will provide all engineering services through project closeout in accordance with federal, state and local laws, regulations and policies. The scope of work includes but is not limited to the following: 1) prepare plans and specifications, 2) distribute bid documents, 3) assist in bid opening and prepare bid tabulation, 4) assist in the execution of construction contracts, 5) hold pre-construction conference, and 6) perform construction inspection including periodic reports to the City and approve all payment requests.

The City of Starkville is an Equal Opportunity Employer. The City encourages Minority-owned Business Enterprises (MBEs) and Woman-owned Business Enterprises (WBEs) to submit proposals. The City also encourages Section 3 eligible businesses to submit proposals. Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 17010) requires, to the greatest extent feasible, that the City and its contractors that participate in the above referenced Program give opportunities for job training and employment to lower incomes residents of the City of Starkville and Oktibbeha County. Section 3 also requires that contracts for work in connection with the Section 3 area be awarded to Section 3 eligible business concerns.

All proposals must be submitted in a sealed envelope and marked with the following language: "Proposal for CDBG Engineering Services." Proposals will be evaluated on the following factors: Qualifications (40 points), Experience (40 points) and Capacity for Performance (20 points). To be evaluated properly, the following must be addressed in detail:

Qualifications – List of qualifications of persons to be assigned to project;

Experience – Information regarding the firm's experience and the projects previously undertaken, including the type and amount of grants awarded, the projects activities, and the status of the projects;

Capacity for Performance – Identify the number and title of staff assigned to provide services.

The City will designate a selection committee to evaluate each proposal. The selection committee may hold proposals for a period of not to exceed thirty (30) days for the purpose of reviewing the content of the proposals and investigating the qualifications of the firms and assigned individuals. The City reserves the right to reject and and/or all proposals.

Subject to CDBG award(s) and the removal of all environmental conditions, the City will award a contract with the qualified individual or firm whose proposal has the highest number of cumulative points issued by the selection committee and determined to be the most advantageous to the City, price and other factors considered. The contract will include scope and extent of work and other essential requirements. An individual contract will be executed for each awarded project, and the contract will be on a fixed price basis. The City has the authority to terminate the selection at any time.

Publish: March 25, 2025
April 1, 2025

Please run in the Starkville Daily News as a legal ad on Tuesday, March 25, 2025 and Tuesday April 1, 2025.

Bill to:
Starkville Utilities
200 N. Lafayette St
Starkville, MS 39759



**CITY OF STARKVILLE COVERSHEET
RECOMMENDATION FOR BOARD ACTION**

**AGENDA DATE: April 15, 2025
PAGE: 1**

SUBJECT: Consideration of accepting the sole source quote from Anixer for 1,000 V4 water modules in the amount of \$153,810.00

AMOUNT & SOURCE OF FUNDING: 2024/2025 Budget

FISCAL NOTE: Anixer \$153,810.00

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:** Utilities

**DIRECTOR'S
AUTHORIZATION:** Edward Kemp

FOR MORE INFORMATION, CONTACT: Edward Kemp

These are the water meter antenna, are a sole source item from Anixter/Wesco and are not on source of supply.

This inventory will give us some additional stock for new installations and antennae replacement on water meters that are not communicating and having to be manually read. We currently have approximately 200 modules available, approximately 2000 on order expected to arrive in early Summer. We estimate we need approximately 3000 units based on current performance and this will give us some additional inventory to install for new meters. There is an approximately 26-week lead time on the order.

SUGGESTED MOTION:

Move approval of accepting the sole source quote from Anixer for 1,000 V4 water modules in the amount of \$153,810.00



QUOTE

6423 Shelby View Dr.
Suite 108 (Utilities)
Memphis, TN 38134
Phone: (901) 531-1500
Fax: 901.527.7721

ORDERED BY		QUOTE DATE	QUOTE NO.
		04/09/25	6376312-00
P.O. DATE	P.O. NUMBER		PAGE NO.
04/09/25	V4 QUOTE		1 of 1
SALES REP		TAKEN BY	FREIGHT OUT
TCHE		TMXF	NO



CUST #: 1001597

BILL TO: STARKVILLE UTILITIES DEPT.
PO BOX 927
STARKVILLE, MS 39760-0927

SHIP TO: STARKVILLE UTILITIES DEPT.
605 HWY 182 EAST
DEPT OF ELECTRICITY
STARKVILLE, MS 39759

INSTRUCTIONS	SHIP POINT	VIA	SHIPPED	TERMS
	Anixter - tMem/3901	Best Way		Net 30

LINE NO.	PRODUCT AND DESCRIPTION	ORDERED	BO	SHIPPED	UM	PRICE		NET AMOUNT
1	EW203200000 SN Water V4 - Pit Mount w/ (NICOR) CONNECTOR	500		500	each	154.97		77485.00
2	EW203200000 SN Water V4 - Pit Mount w/ (NICOR) CONNECTOR	1000		1000	each	147.14		147140.00
3	EW10000B000 V4 MTNG KIT REMOTE WALL MOUNT V4 W/ LONGER SCREW	1000		1000	each	6.67		6670.00
3	Lines Total	Qty Shipped Total		2500			Total Invoice Total	231295.00 231295.00

Last Page

All sales are subject to the Anixter Terms & Conditions of Sale found at www.anixter.com/termsandconditions. Product safety data sheets may be found on the same website. Wesco may charge you storage and transportation fees if you do not take possession or accept delivery of the above products within ninety (90) days or agreed upon time from such products being available for delivery or pick-up. BY ACCEPTING THIS QUOTE, YOU AGREE THE WESCO TERMS & CONDITIONS PUBLISHED AT WWW.WESCO.COM/TERMSOFSALE ARE EXPRESSLY INCORPORATED INTO AND GOVERN THIS TRANSACTION. Storage & transport fees may apply if delivery isn't accepted w/in 90 days of availability. Price subject to change based on duties, freight, tariffs, or supplier increases.



Wesco / Anixter is the sole source provider for Honeywell / Elster for this region.

Matt Fowler

Sr. Inside Sales Rep

Date 3/26/2025