



OFFICIAL ELECTRONIC PACKET

**CITY OF STARKVILLE, MISSISSIPPI
September 2, 2025**

Mayor
D. Lynn Spruill

Vice Mayor
Roy A. Perkins

Board of Aldermen
Kim Moreland
Sandra Sistrunk
Kyle Skinner
Mike Brooks
William Pochop
Henry Vaughn, Sr.

City Attorney
Berk Huskison

Human Resources Director

City Clerk / CFO
Lesa Hardin

Utilities General Manager
Edward Kemp



Police Chief
Mark Ballard

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

City Planner
Daniel Havelin

Building Official
Stein McMullen

OFFICIAL AGENDA

THE MAYOR AND BOARD OF ALDERMEN

OF THE

CITY OF STARKVILLE, MISSISSIPPI

REGULAR MEETING OF TUESDAY, SEPTEMBER 2, 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 AUGUST 15, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

CONSIDERATION OF THE MINUTES OF THE AUGUST 19, 2025 RECESS MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

V. ANNOUNCEMENTS AND COMMENTS

A. MAYOR’S COMMENTS: Employee Introductions
Get Swept Up – September 3

B. BOARD OF ALDERMEN COMMENTS:

VI. CITIZEN COMMENTS

VII. PUBLIC APPEARANCES

VIII. PUBLIC HEARINGS

A. PUBLIC HEARING AND CONSIDERATION UNDER MISS. CODE ANN. § 21-19-11 TO DETERMINE WHETHER THE PROPERTY LOCATED AT 511 WHITFIELD ST., STARKVILLE, MS 39759, WITH PARCEL NUMBER 102B-00-148.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

B. SECOND PUBLIC HEARING OF THE TAX MILLAGE AND BUDGET FOR THE CITY OF STARKVILLE FOR THE FISCAL YEAR 2025-2026

C. CONSIDERATION OF A RESOLUTION SETTING THE FISCAL YEAR 2026 TAX MILLAGE.

D. CONSIDERATION OF A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 BUDGET FOR THE CITY OF STARKVILLE.

IX. MAYOR’S BUSINESS

A. CONSIDERATION OF CHANGING THE NAME OF CALICO COURT IN CLARK GROVE PHASE 2 TO HONOR CHRISTOPHER TAYLOR BY RENAMING IT AS CHRIS TAYLOR COURT.

B. CONSIDERATION OF RESOLUTION AUTHORIZING THE LIENS FOR 1249 MS HWY 182 WEST, 122 ROOSEVELT TAYLOR SENIOR STREET, 722 VINE STREET, 18 EDGEWATER LANE, AND 117 CURTIS CIRCLE AS PROVIDED IN THE ATTACHMENTS.

X. BOARD BUSINESS

A. CONSIDERATION OF APPROVING THE PROPOSED 2026 BUDGET FOR THE 2% FUNDING USE BY THE MISSISSIPPI STATE UNIVERSITY STUDENT AFFAIRS IN ACCORDANCE WITH THE REQUIREMENTS OF 2022 HOUSE BILL 1547.

B. CONSIDERATION OF APPROVING THE PROPOSED 2026 BUDGET FOR THE 2% FUNDING FOR THE OKTIBBEHA COUNTY ECONOMIC DEVELOPMENT AUTHORITY (OCEDA) IN ACCORDANCE WITH THE REQUIREMENTS OF 2022 HOUSE BILL 1547.

C. CONSIDERATION OF APPROVING THE PROPOSED 2026 BUDGET FOR THE 2% FUNDING FOR THE VISITORS AND CONVENTION COUNCIL (VCC) IN ACCORDANCE WITH THE REQUIREMENTS OF 2022 HOUSE BILL 1547.

D. RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN AUTHORIZING THE ISSUANCE BY THE CITY OF STARKVILLE, MISSISSIPPI, OF COMBINED WATER AND SEWER SYSTEM REVENUE BONDS OF THE MUNICIPALITY OR A COMBINED WATER AND SEWER SYSTEM REVENUE BOND OF THE MUNICIPALITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT BANK, OR AUTHORIZING ENTERING INTO A LOAN AGREEMENT WITH THE MISSISSIPPI DEVELOPMENT BANK, ALL IN THE MAXIMUM PRINCIPAL AMOUNT OF \$10,000,000, IN ONE OR MORE SERIES, TO PROVIDE FUNDS FOR THE PURPOSE OF IMPROVING, REPAIRING, AND EXTENDING THE EXISTING COMBINED WATER AND SEWER SYSTEM OF THE MUNICIPALITY; AND FOR RELATED PURPOSES.

XI. DEPARTMENT BUSINESS

A. AIRPORT

1. ACCEPTANCE OF STF-SOG-3-28-0068-033-2025 GRANT FOR RUNWAY EXTENSION IN THE AMOUNT OF \$2,635,633.00 WITH A 5% MATCH DIVIDED BETWEEN THE CITY (\$24,275.57), COUNTY (\$24,275.57) AND MSU (\$20,807.62).

B. COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT

THERE ARE NO ITEMS FOR THIS AGENDA

C. COURTS

THERE ARE NO ITEMS FOR THIS AGENDA

D. ENGINEERING

1. CONSIDERATION OF APPROVING TASK ORDER NO. 2 IN AN HOURLY, NOT-TO-EXCEED AMOUNT OF \$40,000.00 FOR NEEL-SCHAFER, INC. TO PROVIDE TOPOGRAPHIC SURVEYING, HYDRAULIC AND HYDROLOGIC ANALYSIS AND DESIGN, AND PRELIMINARY STRUCTURAL DESIGN SERVICES FOR THE OLD WEST POINT ROAD BRIDGE REPLACEMENT PROJECT.
2. CONSIDERATION OF APPROVAL OF AN INDEMNITY AGREEMENT FOR NONSTANDARD RIGHT-OF-WAY IMPROVEMENTS AT 202 E GILLESPIE STREET BETWEEN THE CITY AND PURE WATER RIDGE, LLC, AS REVIEWED AND APPROVED BY THE CITY ATTORNEY.

E. FINANCE AND ADMINISTRATION

1. REQUEST APPROVAL OF THE CITY OF STARKVILLE CLAIMS DOCKET FOR ALL DEPARTMENTS INCLUDING STARKVILLE UTILITIES DEPARTMENT AS OF AUGUST 25, 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. CONSIDERATION OF THE ACCEPTANCE OF THE FISCAL YEAR 9-30-2024 AUDIT OF THE CITY OF STARKVILLE AS PREPARED BY WATKINS, WARD & STAFFORD, CPAS, PLLC.
3. CONSIDERATION OF THE APPROVAL OF THE ENGAGEMENT OF WATKINS, WARD & STAFFORD, PLLC FOR THE FISCAL YEAR 2025 AUDIT FOR THE CITY OF STARKVILLE, STARKVILLE WATER / WASTEWATER AND STARKVILLE ELECTRIC.

F. FIRE DEPARTMENT

THERE ARE NO ITEMS FOR THIS AGENDA

G. HUMAN RESOURCES

1. CONSIDERATION OF DISCIPLINARY ACTION RECOMMENDED BY SANITATION AND ENVIRONMENTAL SERVICES DIRECTOR CHRIS SMILEY AS A RESULT OF I.A.# 08112025 FOR A SANITATION AND ENVIRONMENTAL SERVICES EMPLOYEE.

2. REQUEST AUTHORIZATION TO HIRE TRENTON EVANS AS A WATER TECHNICIAN FOR THE UTILITIES DEPARTMENT.
3. REQUEST AUTHORIZATION TO HIRE KALIA UEHARA AS A COMMUNICATION AND OUTREACH INTERN FOR THE UTILITIES DEPARTMENT.
4. REQUEST AUTHORIZATION TO HIRE NATHANIEL HINTON AS A WATER DISTRIBUTION SUPERVISOR FOR THE UTILITIES DEPARTMENT.
5. REQUEST AUTHORIZATION TO HIRE WAYLON SLIDER AS A TEMPORARY FULL TIME METER TECHNICIAN FOR THE UTILITIES DEPARTMENT.
6. REQUEST AUTHORIZATION TO HIRE TAMARIUS MILLER AS A STUDENT INTERN THROUGH THE WORK-STUDY PROGRAM WITH STARKVILLE OKTIBBEHA CONSOLIDATED SCHOOL DISTRICT FOR THE UTILITIES DEPARTMENT.
7. REQUEST AUTHORIZATION TO HIRE CASEY RAY AS A TEMPORARY PART TIME AIRCRAFT LINEMAN (FBO) FOR THE AIRPORT DEPARTMENT.
8. REQUEST AUTHORIZATION TO HIRE CAMERON BULLARD AS A FULL-TIME AIRCRAFT LINEMAN (FBO) IN THE STARKVILLE AIRPORT DEPARTMENT.
9. REQUEST AUTHORIZATION TO HIRE IAN CARMICHAEL AS A NON-CERTIFIED FIREFIGHTER FOR THE STARKVILLE FIRE DEPARTMENT.

H. INFORMATION TECHNOLOGY

THERE ARE NO ITEMS FOR THIS AGENDA

I. PARKS

THERE ARE NO ITEMS FOR THIS AGENDA

J. POLICE DEPARTMENT

1. POLICE

THERE ARE NO ITEMS FOR THIS AGENDA

2. CODE ENFORCEMENT

a. UNDER MISSISSIPPI CODE ANNOTATED §21-19-11 (2) AND AS ADOPTED BY THE CITY OF STARKVILLE BOARD OF ALDERMEN, THE FOLLOWING PROPERTIES ARE FOUND IN VIOLATION OF SAID ORDINANCE AND ARE IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND ARE THEREFORE PLACED ON THE PROPERTY MOWING LIST:

- 200 CURTIS STREET
- 207 CURTIS STREET
- 512 INCA

K. SANITATION DEPARTMENT

THERE ARE NO ITEMS FOR THIS AGENDA

L. UTILITIES DEPARTMENT

1. CONSIDERATION OF ACCEPTING THE SOLE SOURCE QUOTE FROM WESCO/ANIXTER INC. FOR 24 A4 METERS IN THE AMOUNT OF \$6,605.04 IN THAT THEY ARE THE SAME METERS CURRENTLY USED.

XII. CLOSED DETERMINATION SESSION

XIII. OPEN SESSION

XIV. EXECUTIVE SESSION

Potential Litigation
Property Sale/Lease

XV. OPEN SESSION

XVI. RECESS UNTIL SEPTEMBER 16, 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
AUGUST 15, 2025**

Be it remembered that the Mayor and members of the Board of Aldermen met in a Work Session on Friday, August 15, 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 D. Lynn Spruill, Alderwoman Kim Moreland, Alderwoman Sandra Sistrunk, Alderman Kyle Skinner, Alderman Mike Brooks, Alderman William Pochop, Vice Mayor Roy A' Perkins and Alderman Henry Vaughn, Sr. City Attorney Berk Huskison and Assistant City Clerk Joanna McLaurin 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.

Greg Owen gave a presentation of the 2026 SFC annual plan for the City of Starkville Parks and Recreation.

The Mayor and members of the Board discussed items on the upcoming August 19, 2025 agenda. Department Directors were available to answer questions related to the items. All agenda items were discussed.

SIGNED AND SEALED THIS THE 2nd DAY OF SEPTEMBER, 2025.

MAYOR D. LYNN SPRUILL

Attest:

Seal

JOANNA MCLAURIN
ASSISTANT CITY CLERK



ANNUAL BUSINESS & OPERATING PLAN

PREPARED FOR:
CITY OF STARKVILLE

DATE ISSUED:
AUGUST 2025



TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
FISCAL YEAR GOALS	4
MARKETING	5
LABOR & EMPLOYMENT	6
LOCAL PROGRAMMING	7
TOURISM	8
FOOD & BEVERAGE	13
FACILITIES	14
CAPITAL IMPROVEMENTS	15
YEAR IN REVIEW	16
ACTIVITY CALENDAR	17



EXECUTIVE SUMMARY

2025 - 2026 FISCAL YEAR

Starkville Parks and Recreation serves as a pillar of community engagement, offering eight public parks, two Sportsplex facilities, and a diverse array of recreational infrastructure, including 29 structures, 28 bathroom facilities, seven playgrounds, 27 baseball/softball fields, nine football/soccer fields, twelve tennis/pickleball courts, two dog parks, two splash pads, a disc golf course, several walking trails, a community pool, and numerous picnic areas.

The department supports a robust calendar of programming and events, featuring seven youth programs, two adult programs, five athletic or skill-training camps, six city-wide holiday celebrations, ten sports tourism events, and more than ten volunteer events annually—often in collaboration with five local nonprofit partners.

Starkville Parks and Recreation is also focused and dedicated to elevating the same standards across all parks, strengthening internal systems, and deepening community relationships. This includes implementing new strategies across operations, programming, marketing, and staffing to support both growth and sustainability.

Starkville Parks and Recreation is poised for a transformative year, balancing operational excellence with a renewed focus on community, hospitality, and growth. Through strategic improvements in marketing, culture, and staffing, we are committed to building a stronger, healthier Starkville where every resident feels welcome and engaged.

MISSION

Our mission is to provide safe, diverse, and inclusive programs, leagues, special events, and partnerships to the entire Starkville Community that will enrich their quality of life. We strive to operate attractive, clean, and safe parks, top-notch facilities for sporting opportunities, quality recreational programs, and events that benefit Starkville's physical, social, and economic vitality.

VISION

We strive to provide opportunities to promote mental and physical health while generating pride within the Starkville community.

2025 - 2026 GOALS

OUR GOALS ARE YOUR GOALS. HERE ARE OUR TOP PRIORITIES TO CONTINUE TO SERVE *YOU*.

Goal 1: Elevate Brand Presence and Community Reach

Strengthen the organization's identity and connection with the public through strategic and impactful marketing initiatives.

Strategies:

- Revamp marketing plans and utilize impact measurements
- Develop targeted campaign toolkits for high-impact programs, events, and initiatives
- Increase overall brand awareness
- Expand programming and events

Goal 2: Cultivate a Positive and Empowering Workplace Culture

Build an environment where all staff feel valued, supported, and motivated to contribute their best and improve hospitality.

Strategies:

- Staff recognition program
- One-on-one check-ins and feedback opportunities
- Team-building initiatives
- Implement organizational standards for communication and hospitality

Goal 3: Develop and Strengthen Our Workforce

Invest in growth, alignment, and sustainability of a skilled and future-ready team.

Strategies:

- Revise onboarding process
- Establish mentorship or peer-shadowing
- Create new roles or hybrid positions
- Improve internal communication and cross-departmental alignment

PROMOTING PARKS. ENGAGING PEOPLE. BUILDING COMMUNITY.

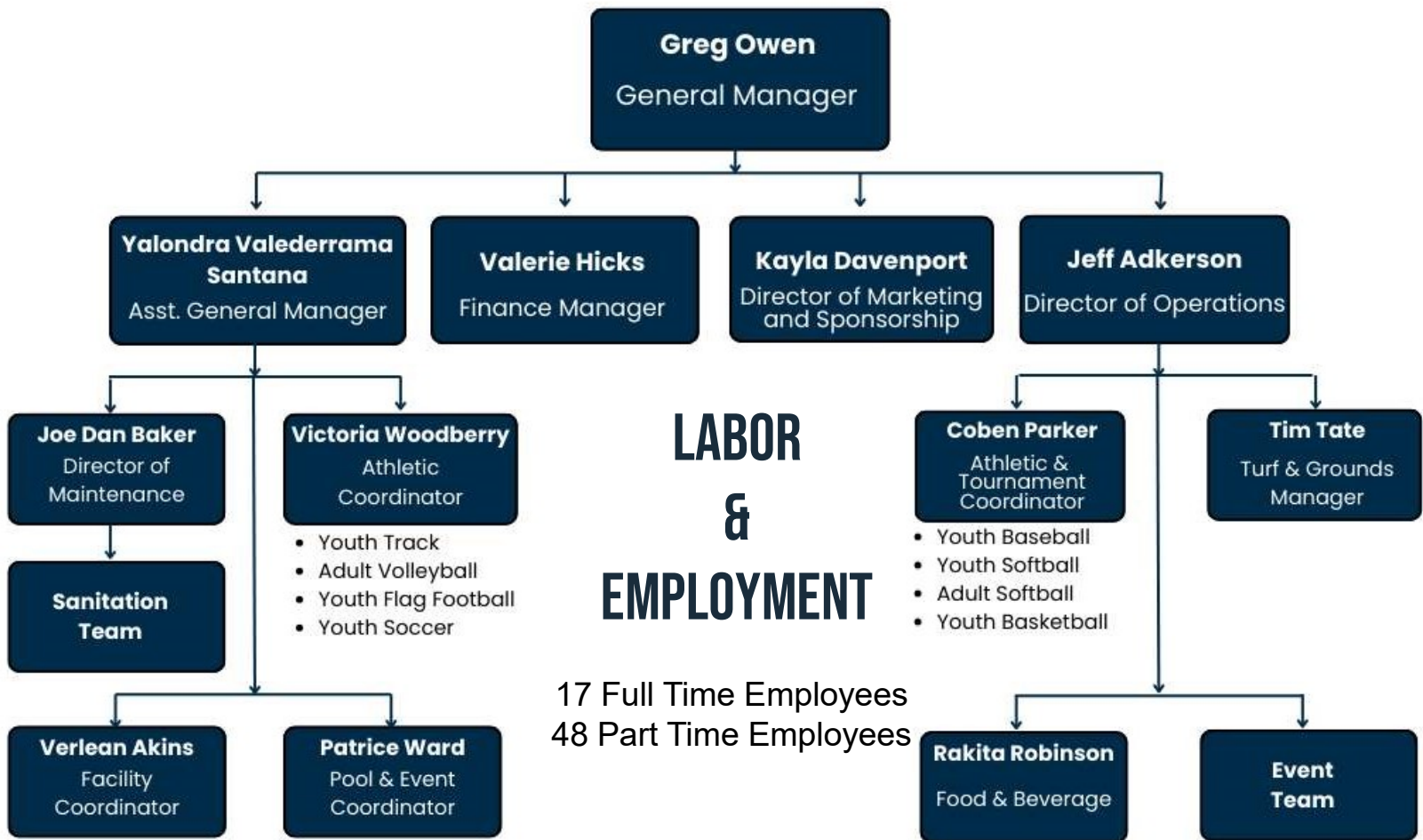
2025 – 2026 Goals:

1. Enhance Marketing Strategies for Events & Activities.
 - Build a year-round marketing calendar with advance campaign planning
 - Collect post-event feedback to refine messaging and delivery
 - Use A/B testing to optimize content performance
2. Optimize and grow audience reach.
 - Analyze performance to focus on high-performing content and platforms
 - Run geo-targeted ads and segmented email campaigns
 - Promote user-generated content through contests and challenges
3. Increase overall brand awareness.
 - Use consistent branding (colors, taglines, tone) across all platforms
 - Collaborate with schools, businesses, and community partners
 - Launch targeted seasonal campaigns (staff highlights, educational content, etc.)

2024 – 2025 Highlights:

1. Team Sponsorships:
 - 100% sponsorship for all youth baseball and softball teams
 - Nearly all rec league teams sponsored
2. Social Media Growth:
 - Impressions ↑ 14%
 - Engagements ↑ 93%
 - Engagement rate ↑ 70%
 - Post link clicks ↑ 165%
3. Website Growth:
 - 20,000+ new users
 - 75,000+ total page views

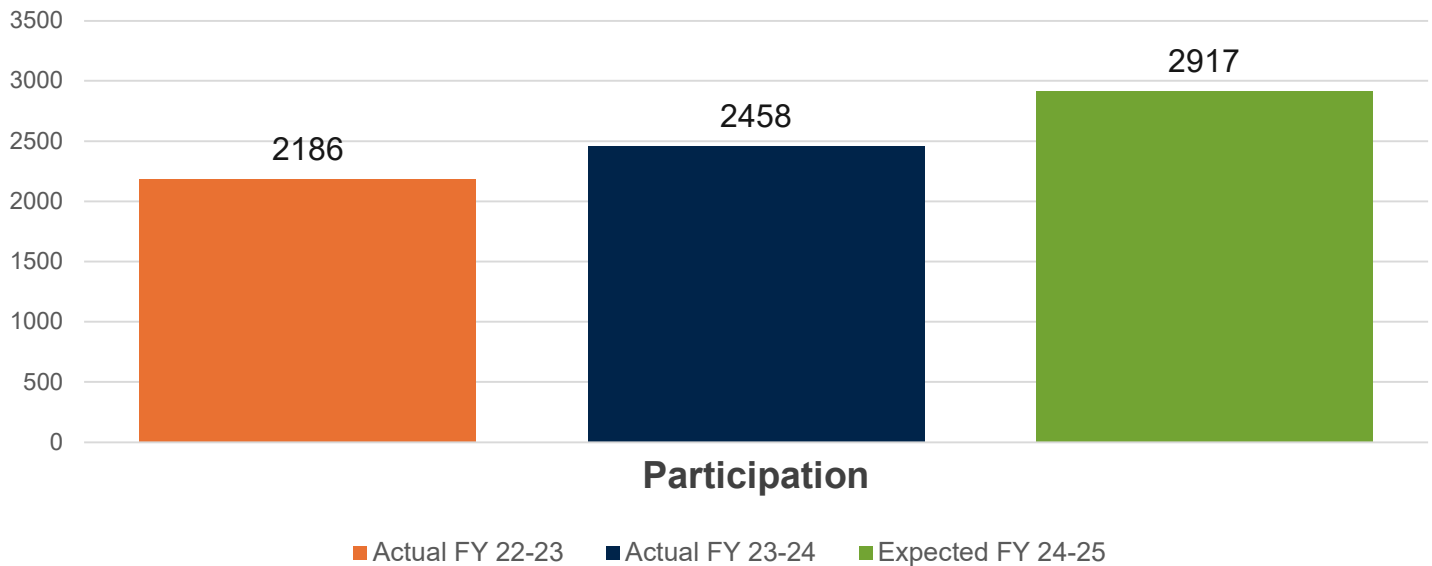
THE SFC/STARKVILLE OPERATING TEAM



SMILES THAT POWER YOUR PARKS.



LOCAL PROGRAMMING



Highlights

Steady Growth in Participation:

- FY 22–23: 2,186 participants
- FY 23–24: 2,458 participants
- **FY 24–25: 2917 participants** — a **27% increase** over three years

Program and Events:

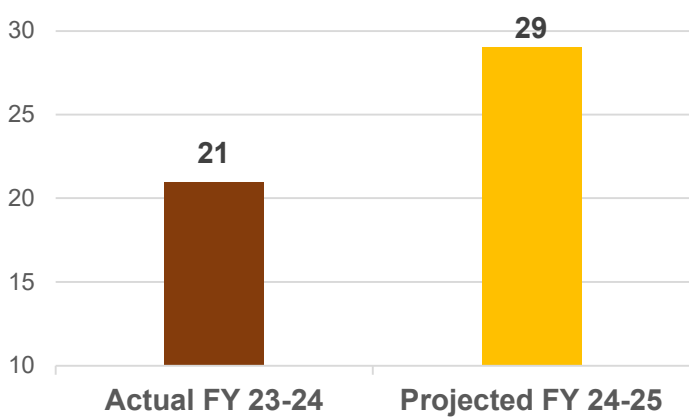
- **9 recreational leagues** offered for both youth & adults
- **6 community-wide special events** hosted throughout the year
- Introduction of **specialized skills camps** and an **international soccer camp**

Record-Breaking Participation:

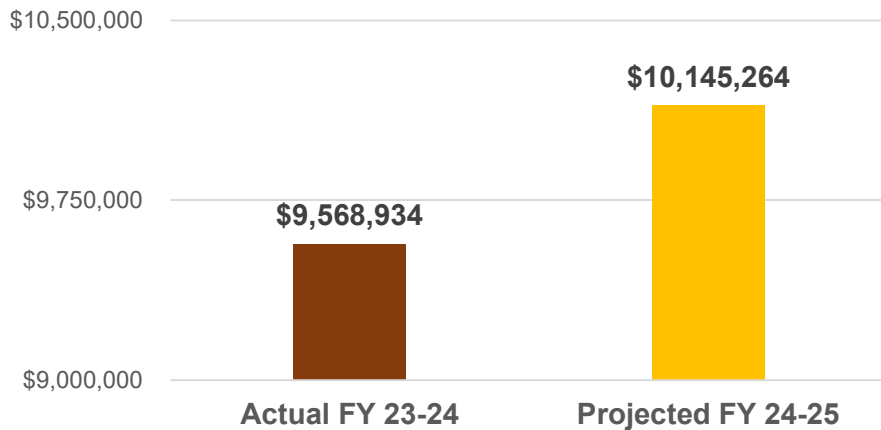
- Achieved our **highest-ever registration numbers** for **Youth Softball** and **Youth Track & Field**

TOURISM

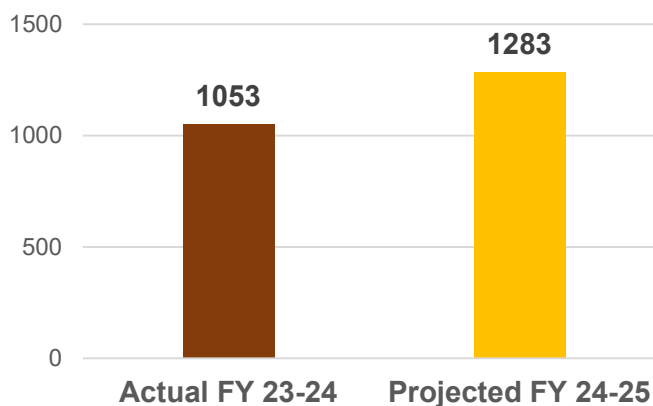
CORNERSTONE SPORTS COMPLEX



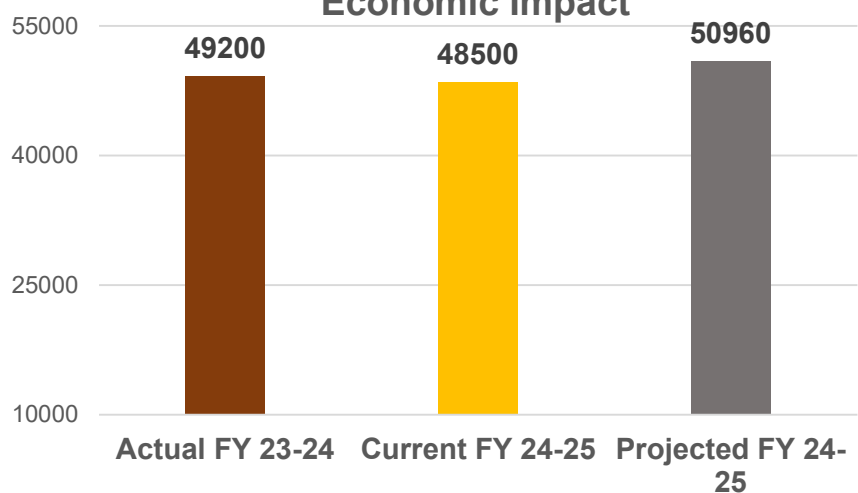
Events



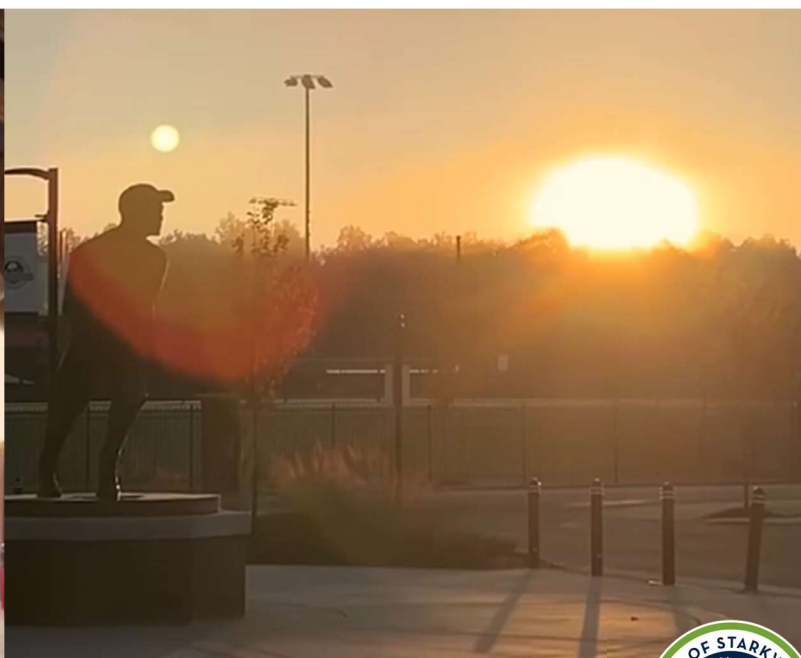
Economic Impact



Teams

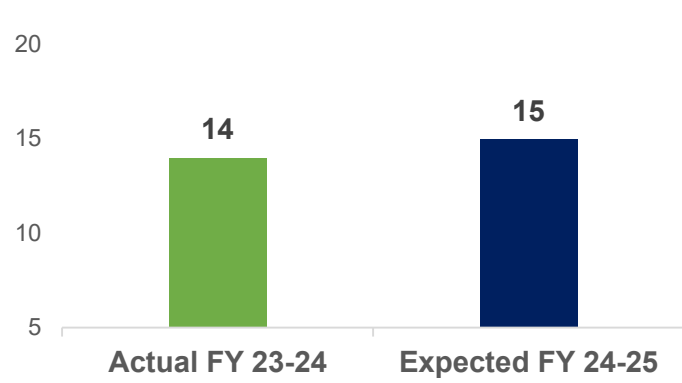


Visitors

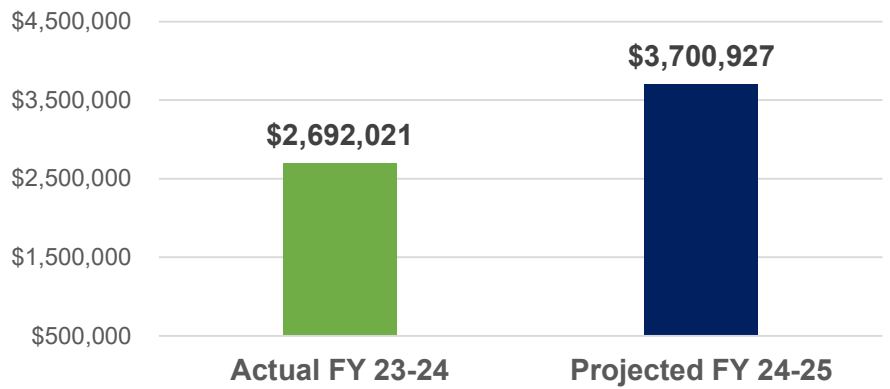


TOURISM

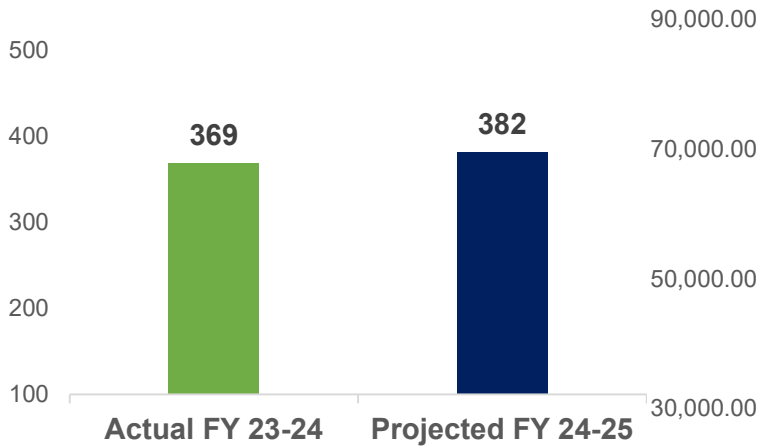
STARKVILLE SPORTSPLEX



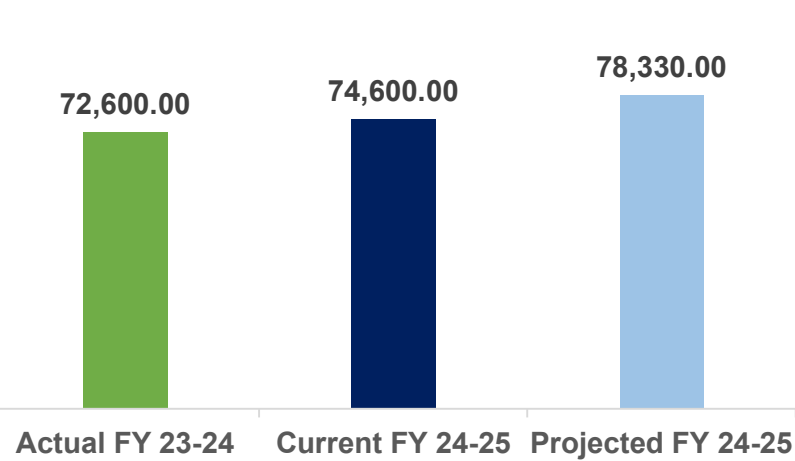
Events



Economic Impact



Teams



Visitors



TOURISM

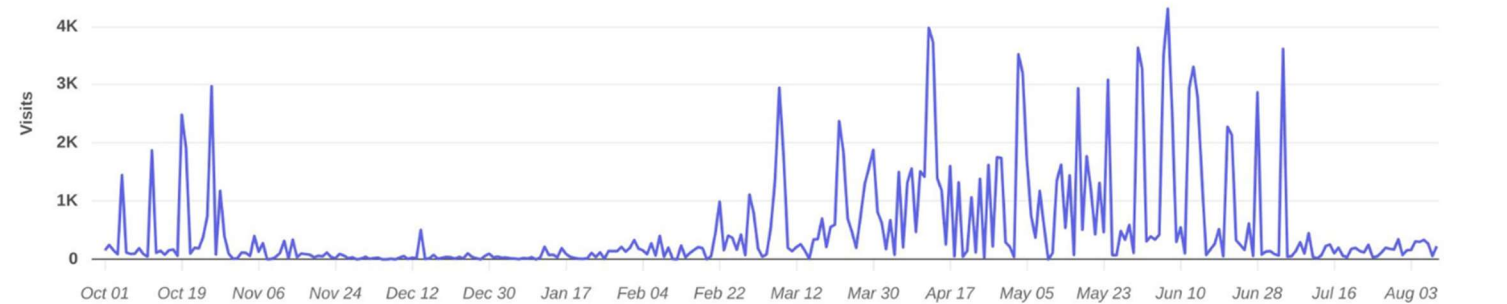
Total Economic Impact

FY 23 – 24: \$12,260,955

FY 24 – 25: Projected \$13,846,191

Cornerstone Sports Complex
222 Batters Blvd, Starkville, MS 39759

Visits	163.7K	Avg. Dwell Time	158 min
Visits / sq ft	0.06	Panel Visits	23.6K
Size - sq ft	3M	Visits YoY	+7.6%
Visitors	48.4K	Visits Yo2Y	+738.1%
Visit Frequency	3.38	Visits Yo3Y	+3.6K%



Starkville Sportsplex
405 Lynn Ln, Starkville, MS 39759

Visits	280.5K	Avg. Dwell Time	87 min
Visits / sq ft	0.1	Panel Visits	25.3K
Size - sq ft	2.9M	Visits YoY	+12%
Visitors	74.6K	Visits Yo2Y	-5.7%
Visit Frequency	3.76	Visits Yo3Y	-17.7%



PARK VISITATION SUMMARY (OCT. 1, 2024 – AUG. 9, 2024)

George Evans Park

16,500 visits | 8,200 visitors
Busy season: **March – June**



J. L. King Park

61,700 visits | 13,500 visitors
Busy season: **May – October**



McKee Park

164,600 visits | 45,500 visitors
Significant growth after ribbon cutting



Josey Park

4,700 visits | 1,500 visitors
Busy season: **July & December**



Patriot's Park

8,500 visits | 5,100 visitors
Busy season: **March – June**



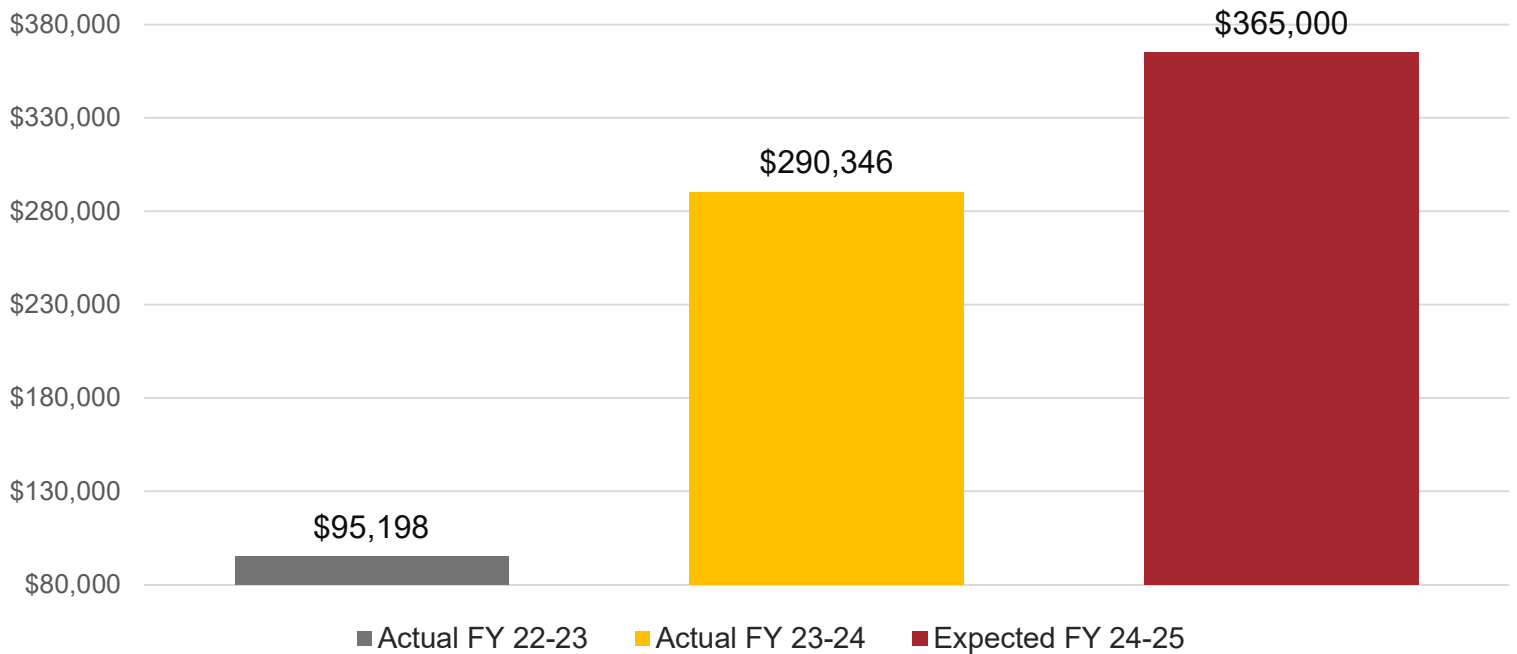
Moncrief Park

35,900 visits | 10,500 visitors
Busy season: **May – August**



FOOD & BEVERAGE

Revenue Comparison



Highlights

Revenue Growth:

- FY 22–23: \$95,198
- FY 23–24: \$290,346
- **FY 24–25: \$365,000** — over **285.5% growth** since FY 22–23

Opportunities:

- Branded cups, refillable water bottles, or snack packs
- Catering packages for events and rentals
- Partner with local vendors
- Themed or seasonal specials
- Operational improvement

Challenges:

- Managing inventory and staffing fluctuations
- Rising supply chain costs
- Maintaining consistency across multiple venues and events

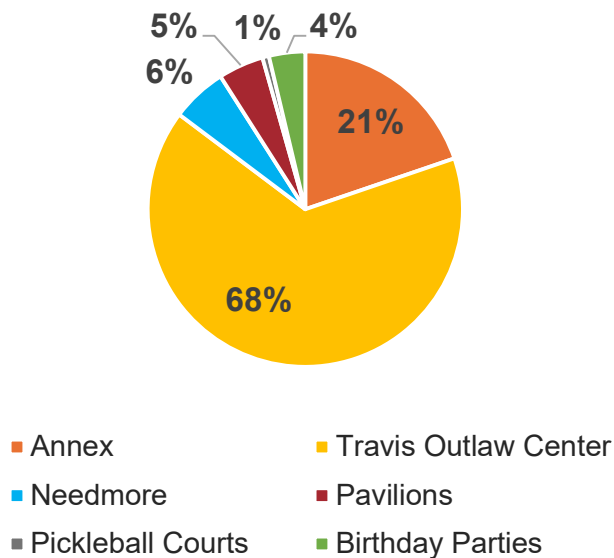


FACILITIES

RENTALS

We had **374** total facility rentals for FY 24-25, compared to the **241** total facility rentals we had in FY 23-24.

Facility	Rentals FY 24-25
Annex	202
Travis Outlaw Center	45
Needmore	45
Pavilions	40
Pickleball Courts	11
Birthday Parties	31



POOL USAGE

Data Type	FY 24-25
Entries	3,124
Total Entry Rev.	\$14,703
Parties & Camps	10
Swim Lessons	75
Season Pass Rev.	\$4,175

CAPITAL IMPROVEMENTS



OVERVIEW

Capital projects funded through the City of Starkville:

McKee Park

- Completion of new Splash Pad, Playground and Pavilions.
- Disc Golf Course under construction

JL King Park

- Tennis Court Resurfacing
- Drainage Improvements under construction
- Pavillion Improvements

Cornerstone Park

- Arboretum tree and wildflower planting.

Playground Improvements

- George Evans Park
- George Evans Basketball Resurfacing
- Josey Park

STARKVILLE PARKS & RECREATION SUCCEEDS DESPITE CHANGE

The 2024–2025 fiscal year has been a year of growth, resilience, and adaptation — even in the face of significant leadership transitions. For over half the year, we operated with just two of three leadership positions filled, and for a quarter of the year, all three positions were vacant. Today, those roles are filled, and we are moving full steam ahead into the future.

Local Programming Growth

Participation in our local programming continued to rise compared to previous years. Two standout sports this year were **softball** and **track** — both showing strong, promising growth. Softball, which had seen a statewide decline in recent years, appears to be making a comeback. Track, while more of a niche sport, offers a unique opportunity for community engagement. Baseball participation saw a slight dip, which reflects a nationwide trend of youth athletes shifting toward travel programs.

Tourism Impact & Cornerstone Park

One of the City's main goals in building Cornerstone Park was to boost tourism — and in its first year, that mission is being achieved. Even before our fall tournament schedule, we have already surpassed last year's visitation numbers across **all City park assets**, not just Cornerstone. Events, team participation, and economic impact are all on pace to exceed previous records.

Operations & Maintenance Improvements

Without our parks' local programming, tournaments, and community access, these results would not be possible. During the leadership transition, our team put in long hours to ensure event success. Strategic staff reallocation allowed us to dedicate one crew to athletic complexes and another to community parks. Additionally, we implemented **Maintenance Care**, a project and asset management platform designed to uphold the highest standards in our park system.

Marketing Success

Our marketing director played a key role in driving growth, taking on additional responsibilities during leadership vacancies while keeping Starkville in the spotlight. By unifying the Cornerstone Park and Starkville Parks & Recreation websites, we attracted **nearly 30,000 new users**. Social media also saw a **14% increase in audience growth** and a **164% increase in post link clicks** compared to last year.

Food & Beverage Growth

Fueled by both local programming and tournaments, our food and beverage program saw continued revenue growth year over year. While these numbers are encouraging, they also signal the need for a fresh operational approach. As we search for a new F&B manager, we are taking this opportunity to reset and strengthen the program for long-term success.

Looking Ahead

Our staff deserves recognition for their dedication during this transitional period. Change brings opportunity — and with new leadership in place, we are well-positioned to raise expectations, innovate, and take Starkville Parks & Recreation to the next level. The future has never looked brighter.

YEAR IN REVIEW

THE SPORTS FACILITIES
MANAGEMENT



ACTIVITY CALENDAR FY 25-26

Event	Date(s)
Youth Soccer Starts	Oct 1
USFA Softball	Oct 4
Adult Volleyball Starts	Oct 6
USFA Softball	Oct 11
Grand Slam Baseball	Oct 17-18
Grand Slam Baseball	Oct 23-24
Trunk-or-Treat	Oct 30
TFC Soccer	Nov 1-2
Diamond Legacy Softball	Nov 8
Santa Pictures	Dec 8-9
Youth Basketball Starts	Jan 5
USA Softball	Feb 21
Grand Slam Baseball	Feb 27-29
USA Softball	Mar 7
Grand Slam Baseball	Mar 13-15
Gorilla Basketball	Mar 14-15
MS Health Care Foundation	Mar 14-15
USFA Softball	Mar 21
Grand Slam Baseball	Mar 27-29
USFA Softball	Apr 4
Grand Slam Baseball	Apr 10-12
Youth Baseball Starts	Apr 13
Youth Softball Starts	Apr 13
Easter Egg Hunt	Apr 14
Grand Slam Baseball	Apr 17-19
USFA Softball	Apr 25
Grand Slam Baseball	May 1-3
USFA Softball	May 9
USFA Softball	May 16
Grand Slam Baseball	May 22-24
Pool Opens	May 23
Grand Slam Baseball	May 29-31
Grand Slam Baseball	Jun 5-7
Gorilla Basketball	Jun 6-7
Adult Softball Starts	Jun 9
The Orchard	Jun 15-17
International Soccer Camp	Jun 15-19

Event	Date(s)
Youth Track Starts	Jun 18
Youth Kickball Starts	Jun 18
Grand Slam Baseball	Jun 19-21
USFA Softball	Jun 27
4th of July Fireworks	Jul 4
Jeffery Simmons Camp	Mid-July
National Night Out	Early August
Youth Flag Football Starts	Aug 11
Labor Day, Free Day at Pool	Sep 1
Doggie Day Paddle	Sep 4
Pawn & Gun Show	Early Sep

Registration	Date(s)
Youth Baseball	Jan 1 – Feb 26
Youth Softball	Jan 1 – Feb 26
Adult Basketball	Jan 1 – Mar 1
Adult Softball	Mar 11 – May 13
Youth Kickball	Apr 1 – May 27
Youth Track	Apr 1 – May 27
Youth Soccer	Jul 1 – Aug 25
Youth Basketball	Aug 1 – Nov 18
Adult Volleyball	Aug 27 – Sep 30

Observed Holidays 2026	Date(s)
New Year's Day	Jan 1
Martin Luther King Jr. Day	Jan 19
President's Day	Feb 16
Good Friday	Apr 3
Memorial Day	May 25
Independence Day	Jul 4
Labor Day	Sep 7
Veteran's Day	Nov 11
Thanksgiving	Nov 26
Christmas	Dec 25

THE SPORTS FACILITIES
MANAGEMENT



727.474.3845



sportsfacilities.com | thesfnetwork.com
info@sportsfacilities.com



600 Cleveland St., Suite 910
Clearwater FL 33755



WORK SESSION

CITY OF STARKVILLE, MISSISSIPPI

AUGUST 15, 2025

11:00 a.m.

- A. CALL THE WORK SESSION TO ORDER**
- B. PRESENTATION OF THE 2026 SFC ANNUAL PLAN FOR THE CITY OF STARKVILLE PARKS AND RECREATION**
- C. DISCUSSION OF THE AGENDA ITEMS FOR THE AUGUST 19, 2025, MEETING OF THE BOARD OF ALDERMEN FOR THE CITY OF STARKVILLE.**
- D. ADJOURN MEETING**



**THERE WILL BE A WORK SESSION OF THE
MAYOR AND BOARD OF ALDERMEN ON
FRIDAY, AUGUST 15, 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.



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

AGENDA ITEM: MINUTES
AGENDA DATE: 9-2-25
PAGE: 1 of 55

SUBJECT: Request approval of the minutes of the August 19, 2025 meeting of the Mayor and Board of Aldermen of the City of Starkville, MS.

REQUESTING
DEPARTMENT: City Clerk's Office

DIRECTOR'S
AUTHORIZATION: Lesa Hardin

FOR MORE INFORMATION CONTACT: Lesa Hardin, City Clerk / CFO

SUGGESTED MOTION: Approval of the minutes of the August 19, 2025 meeting of the Mayor and Board of Aldermen of the City of Starkville, MS.

**MINUTES OF THE RECESS MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
The City of Starkville, Mississippi
August 19, 2025**

Be it remembered that the Mayor and Board of Alderman met in a Recess Meeting on August 19, 2025 at 5:30 p.m. in the Municipal Court Room of City Hall, located at 110 West Main Street, Starkville, MS. Present were Mayor Lynn Spruill, Aldermen Kim Moreland, Sandra Sistrunk, Kyle Skinner, Mike Brooks, William Pochop, Roy A'. Perkins and Henry Vaughn, Sr. as well as City Attorney Berk Huskison and City Clerk / CFO Lesa Hardin.

Mayor Lynn Spruill opened the meeting with the Pledge of Allegiance followed by a moment of silence.

REQUESTED REVISIONS TO THE OFFICIAL AGENDA:

Mayor Spruill asked if there were any objections to adding Mayor's Item D (Josey Creek Lift Station) to consent. There being no objection or additional changes requested, the Mayor called for a motion to approve the agenda as amended with consent items.

1. A MOTION TO APPROVE THE OFFICIAL AGENDA WITH CONSENT ITEMS.

Alderman Brooks offered a motion, duly seconded by Alderman Pochop, to approve the August 19, 2025 Official Agenda as amended. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, the Mayor declared the motion carried and then read the consented items.

**OFFICIAL AGENDA OF
THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI
RECESS MEETING OF TUESDAY, AUGUST 19, 2025
5:30 P.M., MUNICIPAL 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 AUGUST 1, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

CONSIDERATION OF THE MINUTES OF THE AUGUST 5, 2025 MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

CONSIDERATION OF THE MINUTES OF THE AUGUST 8, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

V. ANNOUNCEMENTS AND COMMENTS

A. MAYOR'S COMMENTS:

B. BOARD OF ALDERMEN COMMENTS:

VI. CITIZEN COMMENTS

VII. PUBLIC APPEARANCE

Joe Max Higgins and Elizabeth Templeton, Golden Triangle Development LINK

VIII. PUBLIC HEARINGS

A. PUBLIC HEARING AND CONSIDERATION UNDER MISS. CODE ANN. § 21-19-11 TO DETERMINE WHETHER THE PROPERTY LOCATED AT 512 DR. MARTIN LUTHER KING JR. DR., STARKVILLE, MS 39759, WITH THE PARCEL NUMBER 118N-00-132.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

B. PUBLIC HEARING ON THE TAX MILLAGE AND BUDGET FOR THE CITY OF STARKVILLE FOR FISCAL YEAR 2025 – 2026.

IX. MAYOR'S BUSINESS

A. CONSIDERATION OF INCREASING THE PAID PARKING PARKMOBILE FEES TO INCLUDE WEEKENDS AND INCREASING THE REGULAR WEEKDAY RATE TO \$1.25 PER HOUR WITH THE FIRST 15 MINUTES FREE AND A THREE HOUR MAXIMUM AND THE WEEKEND RATE AT THE \$1.25 THREE HOUR RATE WITH TIME OVER THREE HOURS AT A FLAT RATE OF \$10.00 PER DAY AND USING THE \$1.25 THREE HOUR RATE WITH FULL DAY GAME DAY RATE OF \$25.00 WITH AN EFFECTIVE DATE OF SEPTEMBER 1, 2025.

B. CONSIDERATION OF THE APPROVAL OF THE EXTENSION OF THE AGREEMENT WITH SPORTS FACILITIES COMPANIES (SFC) WITH THE SECOND ADDENDUM AS ATTACHED.

C. CONSIDERATION OF APPROVING AN INDEPENDENT CONTRACTOR AGREEMENT WITH NAVARETTE ASHFORD FOR CONSULTATION SERVICES FOR CITY DEPARTMENTS AND STARKVILLE UTILITIES ON AN AS NEEDED BASIS WITH A NOT TO EXCEED AMOUNT OF \$10,000.00 FROM THE GENERAL FUND AND \$10,000.00 FROM THE UTILITIES ACCOUNTS.

D. CONSIDERATION OF APPROVING THE RESOLUTION AUTHORIZING THE INTERLOCAL AGREEMENT AND THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF STARKVILLE AND OKTIBBEHA COUNTY ON THE USE OF THE REMAINING GRANT FUNDS OF UP TO \$700,000.00 FOR NORTHSTAR PARK FOR THE PURPOSES OF UPGRADING THE JOSEY CREEK LIFT STATION.

X. BOARD BUSINESS

A. CONSIDERATION OF THE DETERMINATION OF 207 ½ MCKINLEY STREET AS A MISS. CODE ANN. § 21-19-11 MENACE TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

B. CONSIDERATION OF A RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, DECLARING THE INTENTION TO ISSUE GENERAL OBLIGATION PUBLIC IMPROVEMENT BONDS OF THE MUNICIPALITY, TO ISSUE A GENERAL OBLIGATION PUBLIC IMPROVEMENT BOND OF THE MUNICIPALITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT BANK, OR TO ENTER INTO A LOAN AGREEMENT WITH THE MISSISSIPPI DEVELOPMENT BANK, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF UP TO \$15,000,000, IN ONE OR MORE FEDERALLY TAXABLE OR TAX-EXEMPT SERIES, TO PROVIDE FUNDS FOR THE AUTHORIZED PURPOSES DESCRIBED HEREIN; DIRECTING PUBLICATION OF NOTICE OF SUCH INTENTION; AND FOR RELATED PURPOSES.

C. CONSIDERATION OF THE RENEWAL OF THE FISCAL YEAR 2026 CITY HEALTH INSURANCE WITH REUNION AS THE CARRIER IN PLACE OF SYMETRA AND AUTHORIZING THE MAYOR TO SIGN THE RENEWAL ONCE RECEIVED.

XI. DEPARTMENT BUSINESS

A. AIRPORT

1. REQUEST AUTHORIZATION TO APPROVE THE MAYOR SIGNING A NEGOTIATED RENEWAL OF AN AVIATION FUEL SUPPLY AGREEMENT AND A FUEL TRUCK LEASE AGREEMENT WITH TITAN AVIATION FUELS, INC. ON A FINDING THAT NO EQUIPMENT IS BEING PURCHASED OR NEEDS TO BE PURCHASED, AND THAT ALL AVIATION FUEL PURCHASED BY THE CITY FROM TITAN AVIATION FUELS, INC. IS USED, AND WILL BE USED, FOR RESALE ONLY

B. COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT

1. CONSIDERATION OF FP 24-02: A REQUEST FOR FINAL PLAT APPROVAL FOR "CHARLESTON ON UNIVERSITY SUBDIVISION" AT THE SOUTHEAST CORNER OF UNIVERSITY DRIVE AND JARNIGAN STREET IN A T5-U ZONING DISTRICT.

C. COURTS

THERE ARE NO ITEMS FOR THIS AGENDA

D. ENGINEERING

1. CONSIDERATION OF APPROVING A SUMMARY CHANGE ORDER FOR THE LAMPKIN/MONTGOMERY INTERSECTION IMPROVEMENTS PROJECT IN THE AMOUNT OF \$12,240.88 FOR ADDITIONAL STORM PIPE, BRICK PAVERS, DEMOLITION AND FINAL QUANTITY ADJUSTMENTS.

E. FINANCE AND ADMINISTRATION

1. REQUEST APPROVAL OF THE CITY OF STARKVILLE CLAIMS DOCKET FOR ALL DEPARTMENTS INCLUDING STARKVILLE UTILITIES DEPARTMENT AS OF AUGUST 13, 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. APPROVAL OF FISCAL YEAR 2025 BUDGET ADJUSTMENTS.

3. ACCEPTANCE OF JULY 2025 FINANCIAL STATEMENTS.

4. REQUEST APPROVAL TO DECLARE THE LIST AS PRESENTED AS SURPLUS PROPERTY AND SELL TO THE HIGHEST BIDDER ON GOVDEALS, DISCARD OR SELL DIRECTLY TO A SCRAP DEALER.

5. REQUEST AUTHORIZATION FOR THE CITY CLERK'S OFFICE TO ADVERTISE FOR SOURCE OF SUPPLY FOR THE STREET, SANITATION AND GENERAL CITY DEPARTMENTS FOR THE PERIOD OF OCTOBER 1, 2025 - SEPTEMBER 30, 2026.

F. FIRE DEPARTMENT

1. REQUEST PERMISSION FOR FIRE CHIEF DEWAYNE DAVIS, TRAINING CHIEF BRIAN ARNETT, BATTALION CHIEF JASON WILLIAMS, LT. TAURUS YOUNG AND LT. KEN BRITT TO ATTEND THE CFT LEADERSHIP, TRAINING AND TACTICS FOR OFFICERS/WATER ON THE FIRE CONFERENCE NOVEMBER 9 - 15, 2025 IN PENSACOLA, FL, TRAVEL NOT TO EXCEED \$6,000.00, WHICH INCLUDES HOTEL ROOM, MEALS, AND TRAVEL.

2. REQUEST PERMISSION TO ACCEPT A 100% REIMBURSABLE GRANT FROM THE HOMELAND SECURITY GRANT PROGRAM (HSGP) IN THE AMOUNT OF \$37,500.00 TO BE USED FOR 15 KENWOOD RADIOS AND ACCESSORIES.

G. HUMAN RESOURCES

1. REQUEST AUTHORIZATION TO HIRE SARAH WATKINS AS A DEPUTY COURT CLERK.

2. REQUEST AUTHORIZATION TO HIRE MATTHEW KEEN AND IVAN RUIZ AS NON-CERTIFIED POLICE OFFICERS.

3. REQUEST AUTHORIZATION TO HIRE SAMUEL FISHER AS A PART TIME LEAD AIRCRAFT LINEMAN (FBO) AT THE STARKVILLE AIRPORT.

4. REQUEST AUTHORIZATION TO HIRE LEE MAYFIELD AS A CLOSED-CIRCUIT TELEVISION (CCTV) SEWER SUPERVISOR FOR THE UTILITIES DEPARTMENT.

5. REQUEST AUTHORIZATION TO HIRE JONTAVIOUS ROGERS AS A WATER TECHNICIAN FOR THE UTILITIES DEPARTMENT.

H. INFORMATION TECHNOLOGY

1. REQUEST APPROVAL OF PURCHASE OF FIVE CAMERAS FROM SECURITY SOLUTIONS FOR THE POLICE DEPARTMENT CAMERA PROJECT FOR THE LOWEST QUOTE OF \$21,260.00.

I. PARKS

1. CONSIDERATION OF APPROVING THE LOW QUOTE IN THE AMOUNT OF \$6,830.00 FROM EDC DOSS ELECTRIC, LLC, FOR J L KING PARK PAVILION ELECTRICAL WORK.

2. CONSIDERATION OF APPROVING THE LOW QUOTE IN THE AMOUNT OF \$6,200.00 FROM VERNON PLUMBING CONTRACTORS FOR RELOCATION OF A MCKEE PARK WATER FOUNTAIN.

3. CONSIDERATION OF APPROVING A PROFESSIONAL SERVICES PROPOSAL WITH NEEL-SCHAFER TO CONDUCT AN ARCHAEOLOGICAL SURVEY AT 405 LYNN LANE FOR A LUMP SUM AMOUNT OF \$4,800.00 FOR THE MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS RECREATIONAL TRAILS PROGRAM.

4. CONSIDERATION OF REJECTING BIDS RECEIVED FOR THE PARK SIGNAGE PROJECT
REBID HELD JULY 31, 2025.

J. POLICE DEPARTMENT

1. POLICE

- a. REQUEST PERMISSION TO RENEW THE YEARLY LICENSE FOR AUTOMATED LICENSE PLATE READER COMMERCIAL DATA AT A COST OF \$7,750.00 FROM AMERICAN INTEGRATED CONTRACTORS AS SOLE SOURCE IN THAT IT CURRENTLY BEING USED AND COMPATIBLE WITH CURRENT HARDWARE.

2. CODE ENFORCEMENT

- a. UNDER MISSISSIPPI CODE ANNOTATED §21-19-11 (2) AND AS ADOPTED BY THE CITY OF STARKVILLE BOARD OF ALDERMEN, THE FOLLOWING PROPERTIES ARE FOUND IN VIOLATION OF SAID ORDINANCE AND ARE IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND ARE THEREFORE PLACED ON THE PROPERTY MOWING LIST:

- 2607 MAPLE DRIVE
- 2701 MAPLE DRIVE

K. SANITATION DEPARTMENT

1. REQUEST APPROVAL FOR CONSIDERATION TO ENTER INTO AN AGREEMENT WITH AMERICA'S THRIFT STORE TEXTILE WASTE PROGRAM.

L. UTILITIES DEPARTMENT

1. CONSIDERATION OF ACCEPTING THE LOW QUOTE FROM BARRACUDA FOR THE ANNUAL RENEWAL OF THE BARRACUDA BACKUP SERVER SYSTEM IN THE AMOUNT OF \$15,540.00.
2. REQUEST AUTHORIZATION TO ACCEPT THE LOW QUOTE FROM HOWARD TECHNOLOGY SOLUTIONS IN THE AMOUNT OF \$ 74,968.84 FOR CISCO NETWORK SWITCHES.
3. CONSIDERATION OF ACCEPTING THE SOLE SOURCE QUOTE FROM JOHNSON CONTROLS IN THAT IT IS UNIQUE TO THIS SYSTEM FOR THE SERVICE REPLACEMENT OF THE CONTROL PANEL IN THE AMOUNT OF \$13,460.18.

XII. CLOSED DETERMINATION SESSION

XIII. OPEN SESSION

XIV. EXECUTIVE SESSION

XV. OPEN SESSION

XVI. ADJOURN UNTIL SEPTEMBER 2, 2025 @ 5:30 IN THE COURT ROOM AT 110 WEST MAIN STREET.

Consent items 2 – 33:

2. CONSIDERATION OF THE MINUTES OF THE AUGUST 1, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the minutes of the August 1, 2025 work session of the Mayor and Board of Aldermen” is enumerated, this consent item is thereby approved.

3. CONSIDERATION OF THE MINUTES OF THE AUGUST 5, 2025 MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Sistrunk, duly seconded by Alderman Brooks, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the minutes of the August 5, 2025 meeting of the Mayor and Board of Aldermen” is enumerated, this consent item is thereby approved.

4. CONSIDERATION OF THE MINUTES OF THE AUGUST 8, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the minutes of the August 8, 2025 work session of the Mayor and Board of Aldermen” is enumerated, this consent item is thereby approved.

5. CONSIDERATION OF THE APPROVAL OF THE EXTENSION OF THE AGREEMENT WITH SPORTS FACILITIES COMPANIES (SFC) WITH THE SECOND ADDENDUM AS ATTACHED.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the extension of the agreement with Sports Facilities Companies (SFC) with the second addendum as attached” is enumerated, this consent item is thereby approved. The agreement follows this page.

6. CONSIDERATION OF APPROVING AN INDEPENDENT CONTRACTOR AGREEMENT WITH NAVARETTE ASHFORD FOR CONSULTATION SERVICES FOR CITY DEPARTMENTS AND STARKVILLE UTILITIES ON AN AS NEEDED BASIS WITH A NOT TO EXCEED AMOUNT OF \$10,000.00 FROM THE GENERAL FUND AND \$10,000.00 FROM THE UTILITIES ACCOUNTS.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of an independent contractor agreement with Mr. Navarette Ashford for consultation services for city departments on an as needed basis with a not to exceed amount of \$10,000.00 from the general fund and \$10,000.00 from the utilities department” is enumerated, this consent item is thereby approved. This agreement follows the SFC agreement.

SECOND ADDENDUM TO FACILITY MANAGEMENT AGREEMENT

This Second Addendum to Facility Management Agreement (the "Second Addendum") is made and entered into on this 19th day of August, 2025 (the "Effective Date") by and between the City of Starkville, a Mississippi municipality (the "Owner") and Sports Facilities Management, LLC, a Florida limited liability company (the "Manager").

WHEREAS, Owner and Manager desire for Manager to continue to provide services to Owner per the terms of that Facility Management Agreement dated on or about May 4, 2021 (the "Agreement") and that Addendum to Facility Management Agreement dated on or about October 5, 2021 (the "Addendum") further subject to the additional terms and conditions set forth herein;

NOW THEREFORE, in consideration of the promises and covenants herein contained and other good and valuable consideration, the receipt of which is hereby acknowledged, Owner and Manager agree as follows:

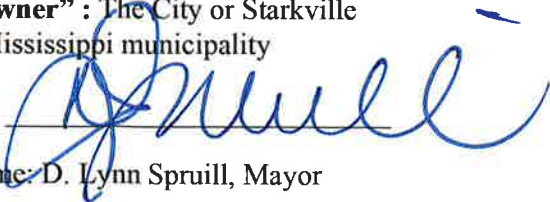
1. Numerical Paragraph 7.1 is hereby further amended, so that the following sentence shall read as follows:

"No warrant, check or other withdrawal shall occur from the Operating Account in excess of ~~\$500~~ \$1,000 without approval of Owner's contract administrator."
2. Exhibit B, Manager Compensation, is hereby further amended so that following paragraph shall read as follows:
 - a. "Section 3. Sponsorship and Advertising Compensation. Due to the role that Manager will play in organizing the programs, negotiating agreements, and pricing, and providing confidence to sponsors and advertisers, Manager will receive twenty percent (20%) of the gross revenue for sponsorship and advertising, including facility naming rights for all sponsorship and advertising sold by Manager throughout the life of the Manager's service. Any sponsorship or advertising agreement is subject to the approval of the Owner, which approval may be denied in Owner's sole discretion no later than the second Owner's Board of Aldermen Meeting following presentation of the sponsorship and advertising proposal to Owner."

Except as specifically modified herein, all the terms, provisions, requirements and specifications contained in the Agreement remain in full force and effect and the parties hereby ratify and confirm the Agreement.

IN WITNESS WHEREOF, the parties have executed and delivered this First Amendment to Services Agreement effective as of the Effective Date.

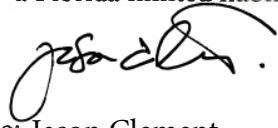
"Owner" : The City of Starkville
a Mississippi municipality

By: 

Name: D. Lynn Spruill, Mayor

Date: August 19, 2025

"Manager" : Sports Facilities Management,
LLC a Florida limited liability company

By: 

Name: Jason Clement

Date: August 22, 2025

CITY OF STARKVILLE
INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT between the CITY OF STARKVILLE, hereinafter referred to as "City" and Navarrete Ashford, hereinafter referred to as the "Contractor", establishes that said Contractor is performing in the capacity of an independent contractor and not as an agent or employee of the City and agrees to provide services that include, but are not limited to, consultation related to city and utility department operations and human resources of the City.

I. TERMS OF AGREEMENT

This Agreement takes effect on 07/28/2025 and ends on TBD or 07/27/2026, unless terminated sooner. This Agreement may be terminated immediately by the City for good cause. Good cause shall be based upon any violation by the Contractor of the terms of this Agreement, or policies and procedures of the City, or of the Starkville Utilities Department. The Contractor may also terminate the Agreement immediately for the City's violation of any terms of this Agreement. Either party may terminate this Agreement without cause upon 30-day written notice to the other party.

II. CONTRACTOR RESPONSIBILITIES

1. The Contractor, as an independent contractor, is responsible for payment of federal withholding tax and social security contributions. Furthermore, the Contractor shall not be entitled to any fringe benefits normally provided City employees such as worker's compensation, insurance coverage, unemployment compensation, retirement, disability leave, and any leave with pay.
2. Contractor shall provide all necessary supplies and equipment required to provide agreed upon services and shall keep all equipment in safe and good working condition. At the discretion of the Mayor, the City may provide some supplies and equipment as deemed necessary for performance of services.
3. Contractor, at his/her sole expense, shall procure and maintain all necessary licenses required for the proper and lawful conduct of Contractor's business as a Human Resources and Administrative Consultant
4. The Contractor further agrees to conduct himself/herself in such a manner as to reflect good relations for the City and the City's Departments.

III. COMPENSATION

The above stated Contractor shall receive seventy-five dollars (\$75.00) per hour for actual hours worked not to exceed thirty (30) hours per week. Payments will be made per an agreed upon payment schedule and will follow timelines established by the City. Services performed under this are on an as-needed basis to be determined by and at the request of the Mayor. Compensation shall not exceed \$20,000.00 during the contract term. Compensation will be paid out of the City's general fund and Starkville Utilities account with compensation caps of \$10,000.00 on each.

IV. INDEMNIFICATION AND RELEASE

Indemnification:

The Contractor shall indemnify, hold harmless, and defend the City, its officers, agents, employees and volunteers from and against any and all claims, losses, damages, causes of action, suits, and liability of every kind, including all expenses of litigation, court costs, and attorney's fees, arising

out of the Contractor's performance or nonperformance under this agreement. Such indemnity shall apply regardless of whether the claims, losses, damages, causes of action, suits, or liability arise in whole or in part from the negligence of the City, any other party indemnified hereunder, the Contractor, or any third party. It is the intent of the parties that this provision shall extend to, and include, any and all claims, causes of action or liability caused by the concurrent, joint and/or contributory negligence of the City, an alleged breach of an express or implied warranty by the City or which arises out of any theory of strict or products liability.

Release:

The Contractor hereby releases, relinquishes and discharges the City, its officers, agents, employees and volunteers from all claims, demands, and causes of action of every kind and character, including the cost of defense thereof, for any injury to or death of any person and any loss of or damage to any property that is caused by or alleged to be caused by, arising out of, or in connection with the Contractor's performance under this agreement whether or not said claims, demands, or causes of action are covered in whole or in part by insurance.

V. CITY POLICIES

The Contractor is familiar with City policies and shall comply with all City policies where applicable to the services he is providing, including but not limited to harassment in the workplace and workplace violence policies.

VI. COMPLIANCE WITH LAWS

Contractor shall, at his/her/its expense, comply with all valid requirements of governmental authorities and all applicable present and future federal, state, and local laws, ordinance, rules, and regulations relating to the use of the provided spaces and/or requirements of providing program(s). Contractor will indemnify City against any penalty, damage or charge imposed for any violation by Contractor, its agents and employees, of such requirements.

The City will comply with all applicable laws, rules and regulations imposed upon it as the owner of the provided spaces.

This Agreement is contingent upon Contractor obtaining all certificates, licenses, permits, and other approvals that may be required by any federal, state, or local authority for the provision of the program(s). The payment of any penalties or fines arising out of or in any way connected with the violation of, or non-compliance with, the foregoing shall be Contractor's responsibility.

VII. GOVERNING LAW AND VENUE

This agreement shall be governed by Mississippi law and any legal action relating to this agreement shall be brought in the state courts of Oktibbeha County, Mississippi or the federal courts of the Northern District of Mississippi, Aberdeen Division, as the case may be.

Contractor Signature

Date

Approved:

Approved:

Mayor

Date

City Attorney

Date

7. CONSIDERATION OF APPROVING THE RESOLUTION AUTHORIZING THE INTERLOCAL AGREEMENT AND THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF STARKVILLE AND OKTIBBEHA COUNTY ON THE USE OF THE REMAINING GRANT FUNDS OF UP TO \$700,000.00 FOR NORTHSTAR PARK FOR THE PURPOSES OF UPGRADING THE JOSEY CREEK LIFT STATION.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval authorizing the Resolution authorizing the interlocal agreement and the interlocal agreement between the City of Starkville and Oktibbeha County for the purpose of using the remaining funding of up to \$700,000 for the relocation and upgrade of the Josey Creek lift station which serves NorthStar Industrial Park” is enumerated, this consent item is thereby approved. The Resolution follows this page.

8. CONSIDERATION FOR A RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, DECLARING THE INTENTION TO ISSUE GENERAL OBLIGATION PUBLIC IMPROVEMENT BONDS OF THE MUNICIPALITY, TO ISSUE A GENERAL OBLIGATION PUBLIC IMPROVEMENT BOND OF THE MUNICIPALITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT BANK, OR TO ENTER INTO A LOAN AGREEMENT WITH THE MISSISSIPPI DEVELOPMENT BANK, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF UP TO \$15,000,000 IN ONE OR MORE FEDERALLY TAXABLE OR TAX-EXEMPT SERIES, TO PROVIDE FUNDS FOR THE AUTHORIZED PURPOSES DESCRIBED HEREIN; DIRECTING PUBLICATION OF NOTICE OF SUCH INTENTION; AND FOR RELATED PURPOSES.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of a Resolution of the Mayor and Board of Aldermen of the City of Starkville, Mississippi, declaring the intention to issue General Obligation Public Improvement Bonds of the Municipality, to issue a General Obligation Public Improvement Bond of the Municipality for sale to the Mississippi Development Bank, or to enter into a loan agreement with the Mississippi Development Bank, in the maximum aggregate principal amount of \$15,000,000 in one or more federally taxable or tax-exempt series, to provide funds for the authorized purposes described herein; directing publication of notice of such intention; and for related purposes” is enumerated, this consent item is thereby approved. This Resolution follows the Josey Creek Lift station Interlocal agreement.

9. CONSIDERATION OF THE RENEWAL OF THE FISCAL YEAR 2026 CITY HEALTH INSURANCE WITH REUNION AS THE CARRIER IN PLACE OF SYMETRA AND AUTHORIZING THE MAYOR TO SIGN THE RENEWAL ONCE RECEIVED.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the renewal of the Fiscal Year 2026 City health insurance with Reunion as the carrier in place of Symetra and authorizing the Mayor to sign the renewal once received” is enumerated, this consent item is thereby approved. The executed agreement is available in the City Clerk office.

10. CONSIDERATION TO APPROVE THE MAYOR SIGNING A NEGOTIATED RENEWAL OF AN AVIATION FUEL SUPPLY AGREEMENT AND A FUEL TRUCK LEASE AGREEMENT WITH TITAN AVIATION FUELS, INC. ON A FINDING THAT NO EQUIPMENT IS BEING PURCHASED OR NEEDS TO BE PURCHASED, AND THAT ALL AVIATION FUEL PURCHASED BY THE CITY FROM TITAN AVIATION FUELS, INC. IS USED, AND WILL BE USED, FOR RESALE ONLY

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the Aviation Fuel

Supply Agreement and the Fuel Truck Lease Agreement with Titan Aviation Fuels, Inc. on a finding that no equipment is being purchased or needs to be purchased, and that all aviation fuel purchased by the City is used, and will be used, for resale only” is enumerated, this consent item is thereby approved.

11. CONSIDERATION OF FP 24-02: A REQUEST FOR FINAL PLAT APPROVAL FOR “CHARLESTON ON UNIVERSITY SUBDIVISION” AT THE SOUTHEAST CORNER OF UNIVERSITY DRIVE AND JARNIGAN STREET IN A T5-U ZONING DISTRICT.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of FP 24-02: a request for Final Plat approval for “Charleston on University Subdivision” at the southeast corner of University Drive and Jarnigan Street in a T5-U zoning district” is enumerated, this consent item is thereby approved. The proposed subdivision is located at 518 University Drive at the southeast corner of University Drive and Jarnigan Street in a T5-U zoning district. The purpose of this final plat is to aggregate several lots together for a proposed mixed-use development. As part of the plat, a portion of property will be deeded to the City for right-of-way along University Drive for sidewalks.

12. CONSIDERATION OF APPROVING A SUMMARY CHANGE ORDER FOR THE LAMPKIN/MONTGOMERY INTERSECTION IMPROVEMENTS PROJECT IN THE AMOUNT OF \$12,240.88 FOR ADDITIONAL STORM PIPE, BRICK PAVERS, DEMOLITION AND FINAL QUANTITY ADJUSTMENTS.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of a Summary Change Order for the Lampkin/Montgomery Intersection Improvements Project in the amount of \$12,240.88 for additional storm pipe, brick pavers, demolition and final quantity adjustments” is enumerated, this consent item is thereby approved. This brings the total contract to \$223,323.88.

13. CONSIDERATION OF FISCAL YEAR 2025 BUDGET ADJUSTMENTS.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of fiscal year 2025 budget adjustments” is enumerated, this consent item is thereby approved. The adjustments follow this page.

14. CONSIDERATION OF JULY 2025 FINANCIAL STATEMENTS.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “acceptance of the July 2025 financial statements” is enumerated, this consent item is thereby approved.

15. CONSIDERATION TO DECLARE THE LIST AS PRESENTED AS SURPLUS PROPERTY AND SELL TO THE HIGHEST BIDDER ON GOVDEALS, DISCARD OR SELL DIRECTLY TO A SCRAP DEALER.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval to declare the list as presented as surplus property and sell to the highest bidder on Govdeals, discard or sell directly to a scrap dealer” is enumerated, this consent item is thereby approved. This list follows the budget adjustments.

INTERLOCAL COOPERATION AGREEMENT

This Interlocal Cooperation Agreement (this "Agreement") is made and entered into by and between the City of Starkville, Mississippi, a municipal corporation organized and existing under the laws of the State of Mississippi, acting by and through its Board of Aldermen (the "City"), and Oktibbeha County, Mississippi, a political subdivision of the State of Mississippi, acting by and through its Board of Supervisors (the "County"), and together with the City, each a "Party" and collectively the "Parties"), pursuant to the Mississippi Interlocal Cooperation Act, Section 17-13-1, *et seq.*, Mississippi Code of 1972, as amended (the "Interlocal Act"), on the date that all Parties hereto have executed this Agreement.

RECITALS:

1. WHEREAS, the Board of Supervisors of the County is the duly elected and serving governing authority of the County (the "County Governing Authority");
2. WHEREAS, the Mayor and Board of Aldermen of the City are the duly elected and serving governing authority of the City (the "City Governing Authority") and together with the County Governing Authority, the "Governing Authorities" and each a "Governing Authority";
3. WHEREAS, pursuant to the provisions of the Interlocal Act, cited as Section 17-13-1 *et seq.*, of the Mississippi Code of 1972, as amended (the "Code"), local governmental units (such as the Parties), in order to make the most efficient use of their powers, may cooperate and contract with one another for mutual advantage, and thereby provide services and facilities in a manner that will accord best with geographic, economic, population and other factors to serve the needs and development of such local governmental units;
4. WHEREAS, Code Section 17-13-1 *et seq.* provides that local governmental units of the State of Mississippi (the "State") may contract to jointly exercise and carry out any power, authority or responsibility exercised or capable of being exercised by each local governmental unit individually;
5. WHEREAS, the Parties have previously entered into that certain Regional Economic Development Alliance Agreement, dated as of September 7, 2016 (as the same has been or may be amended, amended and restated, or otherwise modified from time to time, the "REDA Agreement") pursuant to Sections 57-64-1 *et seq.*, Mississippi Code of 1972, as amended (the "Regional Economic Development Act") for the purpose of jointly funding, developing and operating the industrial park (now known as the Northstar Park) located near the intersection of Highway 82 and Highway 389 in the City (the "Northstar Park") and economic development projects located or to be located therein;
6. WHEREAS, pursuant to the Regional Economic Development Act and REDA Agreement, the Parties funded the acquisition and development of the Northstar Park and have successfully located multiple new commercial and industrial enterprises therein, which have resulted in the creation of new capital investments in, and new employment opportunities for the citizens of, the City and the County;
7. WHEREAS, to further develop the Northstar Park, the Mississippi Development Authority ("MDA") has (a) designated the Northstar Park as a "Select Site" under MDA's Site Development Grant – Select Sites Program (the "SDGP") in recognition that the Northstar Park represents one of the state's top industrial sites capable of meeting prospective companies' site selection needs; and (b) agreed to make available to the County a SDGP grant in the amount of up to \$2,518,380.00 (the "SDGP Grant", which MDA assigned the designation "Oktibbeha County SDG2 grant (SDG-S-022)") for the purpose of making site and infrastructure improvements within or that otherwise support the Northstar Park;
8. WHEREAS, the Parties have determined that the best use of up to \$700,000.00 of the SDGP Grant funds would be to assist in funding the construction and installation of a new sewage pumping station in the

northwest corner of the Northstar Park (which would replace an older, smaller pumping station located west of the Northstar Park) and related sewer system improvements associated therewith (the "Pump Station Project");

9. WHEREAS, the total cost of the Pump Station Project is expected to total approximately \$2,200,000.00, and subject to the availability to the City of the \$700,000.00 in SDGP Grant funds for such purpose, the City intends to fund the balance of the construction and installation of the Pump Station Project using other funds of the City or funds otherwise legally available thereto for such purpose;

10. WHEREAS, the allocation to the City and the use thereby of up to \$700,000.00 of the SDGP Grant funds for the Pump Station Project has been approved by MDA, subject to this Agreement between the Parties authorizing such use and purpose of the SDGP Grant funds;

11. WHEREAS, because the Pump Station Project will benefit the Northstar Park, which was jointly funded and developed by the City and the County, it is in the best interests of the citizens of the City and the County that the City and the County enter into and execute this Agreement to allocate up to \$700,000.00 of the SDGP Grant funds to the City and for the City to use such grant funds to construction and install the Pump Station Project for the benefit of the Northstar Park.

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE ABOVE AND THE MUTUAL BENEFITS ACCRUING TO THE CITY AND THE COUNTY, THE CITY AND THE COUNTY DO HEREBY AGREE AS FOLLOWS:

SECTION 1. Incorporation. The foregoing recitals are true and correct and are hereby incorporated into and made a part of this Agreement.

SECTION 2. Purpose. The purpose of this Agreement is to define the respective responsibilities of the Parties with regard to (i) the allocation of up to \$700,000.00 of the SDGP Grant funds to the City and (b) the use by the City of such grant funds, together with other funds of the City or funds otherwise legally available thereto to complete the construction and installation of the Pump Station Project for the benefit of the Northstar Park.

SECTION 3. SDGP Grant Sharing Agreement. The County agrees to allocate and remit or direct the allocation and remittance to the City of up to \$700,000.00 of the SDGP Grant funds to the City for the sole purpose of defraying said portion of the Pump Station Project costs to be incurred by the City. To the extent that MDA will allocate and remit such \$700,000.00 of the SDGP Grant funds directly to the City pursuant to this Agreement, the County agrees to request and direct MDA to do so; provided, however, if MDA is unable to directly remit to the City such \$700,000.00 portion of the SDGP Grant funds, the County agrees that it shall obtain said SDGP Grant funds from MDA and then allocate and remit the proceeds to the City.

SECTION 4. Pump Station Project Completion. In consideration of the County's agreements set forth herein, the City agrees to (a) accept up to \$700,000.00 of the SDGP Grant funds in accordance herewith and to use such portion of the SDGP Grant received by the City for the sole purpose of defraying said portion of the Pump Station Project costs to be incurred by the City; and (b) using such other funds of the City or funds otherwise legally available thereto for such purpose, fund the balance of the costs to complete the construction and installation of the Pump Station Project for the benefit of the Northstar Park. All work associated with the construction and installation of the Pump Station Project shall be carried out, including any design, engineering and procurement work associated therewith, solely by the City and its officers, employees, contractors and professional service providers, including without limitation engineers and legal counsel. Except for its obligation to make up to \$700,000.00 of the SDGP Grant funds available to the City in accordance with this Agreement, the County shall have no other obligations. At all times, the City or any municipal utility authority thereof shall own and operate the Pump Station Project at the sole cost of the City and/or such municipal utility authority thereof, for the benefit of the Northstar Park.

SECTION 5. MDA Approvals. Although MDA has approved the allocation to the City of up to \$700,000.00 of the SDGP Grant funds for Pump Station Project purposes, the obligations of the Parties set forth herein are subject in all respects to any further required approvals of MDA, if applicable.

SECTION 6. Amendment. No amendment or modification to this Agreement shall be effective unless reduced to writing and duly signed by both Parties. No waiver of any breach of this Agreement by any Party shall be construed to be a waiver of any succeeding breach. This Agreement has been fully negotiated and shall not be construed against either Party as a result of the preparation of this Agreement.

SECTION 7. Organization. There will be no separate legal or administrative entity created pursuant to this Agreement.

SECTION 8. Term. This Agreement shall remain in full force and effect indefinitely, unless terminated by written agreement of both Parties.

SECTION 9. Governing Law. This Agreement shall be interpreted and construed under the laws of the State of Mississippi.

SECTION 10. Authority. Each of the Governing Authorities (each of which constitutes a "governing authority" under Code Section 17-35-5) has each approved the execution of this Agreement by resolution entered on its minutes. This Agreement shall be submitted to the Attorney General of the State for approval, and when approved, a copy shall be immediately filed with the Chancery Clerk of Oktibbeha County and the Secretary of State of the State. This Agreement shall be effective upon (a) the approval by the Governing Authorities and the Attorney General of the State, and (b) the filing of this Agreement with the Secretary of State of the State and the Oktibbeha County Chancery Clerk, all as provided in the Interlocal Act.

SECTION 11. Counterparts; Electronic Transmittals. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which when taken together shall constitute one and the same agreement. A signature hereto sent or delivered by facsimile or other electronic transmission shall be as legally binding and enforceable as a signed original for all purposes.

[signature page(s) follow(s)]

WITNESS the signatures of the duly authorized officers of the City and the County are affixed to this Interlocal Cooperation Agreement as of the date or dates set forth below each such Party's respective signature below.

CITY OF STARKVILLE, MISSISSIPPI



Lynn Spruill, Mayor
Date: August 19, 2025

ATTEST:



Lesa Hardin,
City Clerk / CFO



OKTIBBEHA COUNTY, MISSISSIPPI

Marvel Howard,
President, Board of Supervisors
Date: _____, 2025

ATTEST:

(seal)

Sharon Livingston,
Chancery Clerk

CITY CLERK CERTIFICATE

I, Lesa Hardin, City Clerk of the City of Starkville, Mississippi, do hereby certify that the above and foregoing document is a true and correct copy of the Interlocal Cooperation Agreement, approved in substantially the foregoing form by the Mayor and Board of Aldermen of the City of Starkville, Mississippi, on August 19, 2025, and executed on 8-19, 2025.

Witness my hand this the 19th day of August 19, 2025.

Lesa Hardin

Lesa Hardin.

City Clerk, City of Starkville, Mississippi



CERTIFICATE

I, Sharon Livingston, Chancery Clerk of Oktibbeha County, Mississippi, do hereby certify that the above and foregoing document is a true and correct copy of the Interlocal Cooperation Agreement, approved in substantially the foregoing form by the Board of Supervisors of Oktibbeha County, Mississippi, on _____, 2025, and executed on _____, 2025.

Witness my hand this the ____ day of _____, 2025.

Sharon Livingston
Chancery Clerk, Oktibbeha County, Mississippi

(seal)

**RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI,
AUTHORIZING THE EXECUTION OF AN INTERLOCAL AGREEMENT BETWEEN THE CITY
OF STARKVILLE, MISSISSIPPI, AND OKTIBBEHA COUNTY, MISSISSIPPI.**

The Board of Aldermen (the "Board") of the City of Starkville, Mississippi (the "Municipality") hereby finds, adjudicates and determines as follows:

1. Any reference herein to the "Code" shall be deemed to refer to the Mississippi Code of 1972, as amended.

2. Pursuant to the provisions of the Interlocal Cooperation Act of 1974, cited as Section 17-13-1 *et seq.* of the Code, local governmental units, in order to make the most efficient use of their powers, may cooperate and contract with one another for mutual advantage, and thereby provide services and facilities in a manner that will accord best with geographic, economic, population and other factors to serve the needs and development of such local governmental units;

3. Section 17-3-7 of the Code provides that local governmental units of this State may contract to jointly exercise and carry out any power, authority or responsibility exercised or capable of being exercised by each local governmental unit individually;

4. The Board desires to enter into an Interlocal Agreement, a copy of which is attached hereto as Exhibit "A" (the "Interlocal Agreement"), pursuant to Section 17-13-1 *et seq.* of the Code and in accordance with the authority granted to the Municipality under Section 21-17-5 of the Code, for the purpose of contracting with Oktibbeha County, Mississippi (the "County"), in order to set forth their respective duties and obligations to each other in connection with (a) the allocation of up to \$700,000.00 of MDA Site Development Grant – Select Sites Program grant funds from the County to the City and (b) the use by the City of such grant funds, together with other funds of the City or funds otherwise legally available thereto, to complete the construction and installation of a new sewage pumping station for the benefit of the industrial park (now known as the Northstar Park) located near the intersection of Highway 82 and Highway 389, which was jointly funded and developed by the City and County;

5. The Board now finds and determines that it would be in the best interest of the Municipality and its citizens for the Board to enter into the Interlocal Agreement in order to set forth the respective duties and obligations of the County and the Municipality in connection with the funding of the construction and development of a new sewage pumping station for the benefit of the Northstar Park.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD, ACTING FOR AND ON BEHALF OF THE MUNICIPALITY, AS FOLLOWS:

SECTION 1. Authorization of Interlocal Agreement. The Interlocal Agreement is hereby approved, and the Mayor and the City Clerk are hereby authorized to execute and deliver the Interlocal Agreement under the seal of the Municipality for and on behalf of the Municipality, in substantially the form attached hereto as Exhibit "A," with such completions, changes, insertions and modifications as shall be approved by the officers of the Municipality executing and delivering the same, the execution thereof by such officers to be conclusive evidence of such approval; all provisions of the Interlocal Agreement, when executed as authorized herein, shall be deemed to be a part of this resolution as fully and to the extent as if separately set out verbatim herein; and in the event of any conflict between the

provisions of this resolution and the provisions of the Interlocal Agreement, the provisions of the Interlocal Agreement shall govern.

SECTION 2. Authority of Agents. The members of the Board, the Mayor, the City Clerk and the attorneys and/or other agents or employees of the Municipality are hereby authorized to do all things and to execute such instruments which are required of them or which any such member, clerk, attorney, agent or employee of the Municipality deems necessary or desirable to effect the purposes of or to enable the Municipality to perform its obligations hereunder.

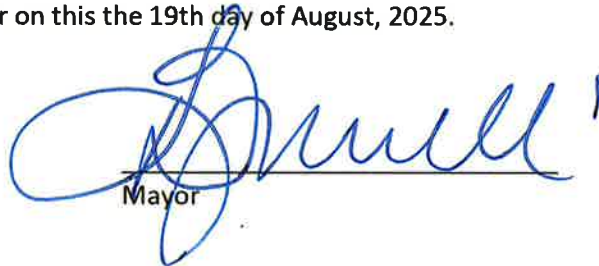
SECTION 4. Captions. The captions or headings of this resolution are for convenience only and in no way define, limit or describe the scope or intent of any provision of these resolutions.

{Remainder of Page Intentionally Left Blank}

After discussion, Alderman Mike Brooks moved and Alderman William Pochop seconded the motion to adopt the foregoing resolution and, the question being put to a roll call vote, the result was as follows:

Alderman Kim Moreland	voted: [yea]
Alderman Sandra C. Sistrunk	voted: [yea]
Alderman Kyle Skinner	voted: [yea]
Alderman Mike Brooks	voted: [yea]
Alderman William Pochop	voted: [yea]
Alderman Roy A'. Perkins	voted: [yea]
Alderman Henry N. Vaughn, Sr.	voted: [yea]

The motion having received the affirmative vote of a majority of the Aldermen present, the motion was declared passed by the Mayor on this the 19th day of August, 2025.


Mayor

ATTEST:


City Clerk

(SEAL)



EXHIBIT A

Interlocal Agreement

Budget Adjustments:**General Fund Revenues**

230 – Intergovernmental Revenues	144,500
250 – Grants (Federal)	7,575
330 – Fines and Forfeits	60,000
340 – Miscellaneous (Unrestricted)	150,000
360 – Charges for Services	1,100

General Fund Expenditures**100 – Board of Aldermen**

500 – Supplies	75
600 – Contractual Services	(75)

110 – Municipal Court

400 – Personnel Services	(6,025)
600 – Contractual Services	4,500
900 – Capital Outlay	1,525

123 – IT

500 – Supplies	500
900 – Capital Outlay	(500)

142 – City Clerk's Office

600 – Contractual Services	20,000
----------------------------	--------

192 – General Government Bldg & Plant

600 – Contractual Services	(1,000)
900 – Capital Outlay	1,000

197 – Engineering

400 – Personnel Services	(1,000)
900 – Capital Outlay	1,000

201 – Police

400 – Personnel Services	60,000
600 – Contractual Services	68,000
700 – Grants, Subsidies and Allocations	7,575

245 – Dispatchers

500 – Supplies	750
600 – Contractual Services	(750)

261 – Fire Department

400 – Personnel Services	115,000
600 – Contractual Services	42,600

550 – Parks and Recreation

600 – Contractual Services	50,000
----------------------------	--------

Fund 002 – Restricted Police Fund

303 – Fines and Forfeits	(7,400)
500 – Supplies	6,500
600 – Contractual Services	900

Fund 003 – Restricted Fire Fund

230 – Intergovernmental Revenues	(9,000)
900 – Capital Outlay	9,000

Fund 015 – Airport

360 – Charges for Services	(5,000)
700 – Grants, Subsidies and Allocations	5,000

Fund 022 – Sanitation

400 – Personnel Services	(24,600)
500 – Supplies	(20,000)
600 – Contractual Services	44,600

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, DECLARING THE INTENTION TO ISSUE GENERAL OBLIGATION PUBLIC IMPROVEMENT BONDS OF THE MUNICIPALITY, TO ISSUE A GENERAL OBLIGATION PUBLIC IMPROVEMENT BOND OF THE MUNICIPALITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT BANK, OR TO ENTER INTO A LOAN AGREEMENT WITH THE MISSISSIPPI DEVELOPMENT BANK, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$15,000,000, IN ONE OR MORE FEDERALLY TAXABLE OR TAX-EXEMPT SERIES, TO PROVIDE FUNDS FOR THE AUTHORIZED PURPOSES DESCRIBED HEREIN; DIRECTING PUBLICATION OF NOTICE OF SUCH INTENTION; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and Board of Aldermen of the City of Starkville, Mississippi (the "Governing Body" of the "Municipality"), acting for and on behalf of the Municipality, hereby finds, determines, adjudicates, and declares as follows:

1. It is necessary and in the public interest to issue debt obligations of the Municipality to provide funds for the purpose of (i) constructing, improving, and paving streets, sidewalks, and parkways, and purchasing land therefor; constructing bridges and culverts; establishing, repairing, improving, and extending the sanitary, storm, drainage, and sewerage systems of the Municipality; protecting the Municipality, its streets, and sidewalks from overflow, caving banks, and other like dangers; purchasing machinery and heavy equipment which will have an expected useful life in excess of ten years, but specifically not including any motor vehicles weighing less than 12,000 pounds; purchasing fire-fighting equipment and apparatus, and providing housing for the same, and purchasing land therefor; altering or changing the channels of streams and water courses to control, deflect, and guide the current thereof; purchasing land for parks and public playgrounds, and improving, equipping, and adorning the same, including other recreational facilities; purchasing or constructing, repairing, improving, and equipping building for public libraries, and for purchasing land, equipment, and books therefor; erecting and purchasing waterworks, gas, electric, and other public utility plants or distribution systems or franchises, and repairing, improving, and extending the same; and, erecting municipal buildings, armories, auditoriums, community centers, gymnasiums, and athletic stadiums, preparing and equipping athletic fields, and purchasing buildings or land therefor, and for repairing, improving, adorning, and equipping the same, and for erecting, equipping, and furnishing of buildings to be used as a municipal or civic arts center (together, the "Authorized Purposes"); (ii) funding a capitalized interest account, if necessary; and, (iii) paying the costs of the authorization, issuance, sale, validation, and delivery of the debt obligations (together, the "Project").

2. The Municipality is authorized by Sections 21-33-301 *et seq.*, Mississippi Code of 1972, as amended (the "Municipal Improvements Act"), to issue general obligation public improvement bonds of the Municipality for the Project in the maximum aggregate principal amount of \$15,000,000, in one or more federally taxable or tax-exempt series (the "Bonds"), and for which purpose there are no other available funds on hand.

3. The assessed value of all taxable property within the Municipality, according to the last completed assessment for taxation, is \$349,189,902. The Municipality has outstanding

bonded indebtedness subject to the 15% debt limit prescribed by the Municipal Improvements Act, in the amount of \$18,238,000, and outstanding bonded and floating indebtedness subject to the 20% debt limit prescribed by the Municipal Improvements Act (which amount includes the sum set forth above subject to the 15% debt limit), in the amount of \$26,587,000. The issuance of the bonded indebtedness hereinafter proposed to be issued, when added to the outstanding bonded indebtedness of the Municipality, will not result in bonded indebtedness, exclusive of indebtedness not subject to the aforesaid 15% debt limit, of more than 15% of the assessed value of taxable property within the Municipality, and will not result in indebtedness, both bonded and floating, exclusive of indebtedness not subject to the aforesaid 20% debt limit, in excess of 20% of the assessed value of taxable property within the Municipality, and will not exceed any constitutional or statutory limitation upon indebtedness which may be incurred by the Municipality.

4. Under the provisions of the Municipality Improvements Act, Sections 31-25-1 *et seq.*, Mississippi Code of 1972, as amended (the "Bank Act"), and other applicable laws of the State of Mississippi (the "State"), the Municipality is authorized to undertake activities for the Project and to provide for the payment of the costs thereof, or any portion of such costs, by issuing a general obligation public improvement bond or general obligation public improvement bonds of the Municipality in the maximum aggregate principal amount of \$15,000,000, in one or more federally taxable or tax-exempt series (the "Qualified Obligation"), for sale to the Mississippi Development Bank (the "Bank"), or entering into a loan agreement and obtaining a loan from the Bank evidenced by a promissory note of the Municipality in the maximum aggregate principal amount of \$15,000,000, in one or more federally taxable or tax-exempt series (the "Note").

5. The Municipality reasonably expects that it will incur expenditures for the Project for which the Municipality will advance internal funds prior to the issuance of the Bonds, the Qualified Obligation, or the Note, and that it should declare its official intent to reimburse itself for all or a portion of such expenditures of the Project made in anticipation of the issuance of the Bonds, the Qualified Obligation, or the Note.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, AS FOLLOWS:

SECTION 1. This resolution is adopted pursuant to the Municipal Improvements Act, the Bank Act, and other applicable laws of the State (together, the "Act").

SECTION 2. The Governing Body, acting for and on behalf of the Municipality, does hereby declare its intention to issue and sell the Bonds, the Qualified Obligation, or the Note, pursuant to the Act.

SECTION 3. The Bonds or the Qualified Obligation, if issued, will be general obligations payable as to principal and interest out of and secured by an irrevocable pledge of the avails of a tax to be levied annually, if necessary, upon all the taxable property within the geographical limits of the Municipality, which tax, together with any other moneys available for such purpose, shall be sufficient to provide for the payment of the principal of and the interest on the Bonds according to the terms thereof. The Note, if issued, will be payable from the legally available revenues of the Municipality. Other funds available to the Municipality which may be lawfully used for

payment of the principal of and interest on the Bonds, Qualified Obligation, or the Note, if issued, include, but are not limited to, use taxes remitted from the State to the Municipality as a result of the Infrastructure Modernization Act of 2018, House Bill 1, 2018 First Extraordinary Session, and any amendments thereto, codified as Sections 27-67-1 *et seq.*, Mississippi Code of 1972, as amended, but limited to those elements of the Authorized Purposes codified in Sections 27-67-1 *et seq.*, Mississippi Code of 1972, as amended.

SECTION 4. Pursuant to Section 1.150-2 of the Treasury Regulations (the "Reimbursement Regulations"), the Governing Body hereby declares its official intent to reimburse expenditures made for the Project prior to the issuance of the Bonds, the Qualified Obligation, or the Note, with the proceeds of the Bonds, the Qualified Obligation, or the Note, to the extent permitted by the Reimbursement Regulations.

SECTION 5. The Governing Body proposes to direct the issuance of the Bonds, the Qualified Obligation, or the Note in the amount, for the purpose, and secured as aforesaid, at a meeting of the Governing Body to be held at its regular meeting place and time at City Hall located at 110 West Main Street in the Municipality on Tuesday, September 16, 2025, at 5:30 p.m., or at some meeting held subsequent thereto.

SECTION 6. Pursuant to the Act, if 20%, or 1,500, whichever is less, of the qualified electors of the Municipality shall file with the City Clerk of the Municipality a written protest against the issuance of the Bonds, the Qualified Obligation, or the Note on or before Tuesday, September 16, 2025, at 5:30 p.m., or at some meeting held subsequent thereto, then the Bonds, the Qualified Obligation, or the Note shall not be issued unless authorized at an election to be called and held as provided by law on the question of the issuance of the Bonds, the Qualified Obligation, or the Note. If no sufficient protest is filed, then the Bonds, the Qualified Obligation, or the Note may be issued without an election on the question of the issuance thereof at any time within a period of two years after the date specified above.

SECTION 7. This resolution shall be published once a week for at least three consecutive weeks in the *Starkville Daily News*, a newspaper published in the Municipality and having a general circulation in the Municipality and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended. The first publication of this resolution shall be made not less than 21 days prior to the date fixed herein for the issuance of the Bonds, the Qualified Obligation, or the Note, and the last publication shall be made not more than seven days prior to such date.

SECTION 8. The City Clerk shall be and is hereby directed to procure from the publisher of the aforesaid newspaper the customary proof of the publication of this resolution and have the same before the Governing Body on the date and hour specified in Section 5 hereof.

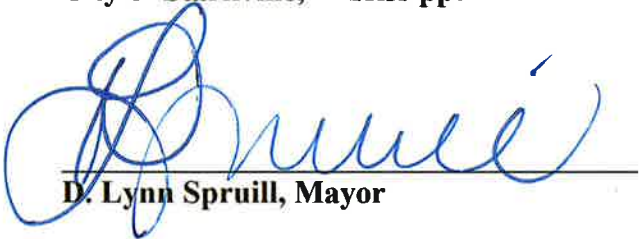
SECTION 9. If any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

Following the reading of the foregoing resolution and discussion thereof, Alderman Mike Brooks offered and Alderman William Pochop seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Alderman Mike Brooks	voted:	Yea
Aldерwoman Kim Moreland	voted:	Yea
Alderman Roy A'. Perkins	voted:	Yea
Alderman William Pochop	voted:	Yea
Aldерwoman Sandra C. Sistrunk	voted:	Yea
Alderman Kyle Skinner	voted:	Yea
Alderman Henry N. Vaughn, Sr.	voted:	Yea

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried, and the resolution adopted on this day, August 19, 2025.

City of Starkville, Mississippi


D. Lynn Spruill, Mayor

ATTEST:


Lesa D. Hardin, City Clerk



Publication Instructions:

Starkville Daily News

August 21, 2025; August 28, 2025; September 4, 2025; and September 11, 2025

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
Fire Department				
295	RESCUE TOOL W/ GENERATOR	6/30/78	7,232.40	
306	CASCADE SYSTEM	6/30/80	4,335.87	5405788
307	FLOOR MACHINE - 20	6/30/80	857.00	
308	RADIO - BASE	6/30/80	4,970.94	
309	RESCUE TOOL	6/30/80	3,699.00	2907205
318	BREATHING APPARATUS	6/30/85	4,328.17	449910
321	RADIO - MOBILE	6/30/86	891.00	13886269
322	RESCUE TOOL	6/30/87	8,500.00	870698
326	BREATHING APPARATUS	6/30/90	5,000.00	H50341B
327	BREATHING APPARATUS	6/30/90	5,000.00	488885
328	BREATHING APPARATUS	6/30/90	5,000.00	
329	BREATHING APPARATUS	6/30/90	5,000.00	
330	BREATHING APPARATUS	6/30/90	5,000.00	
331	BREATHING APPARATUS	6/30/90	5,000.00	NF163311
332	BREATHING APPARATUS	6/30/90	1,729.00	
333	BREATHING APPARATUS	6/30/90	1,729.00	
334	BREATHING APPARATUS	6/30/90	1,729.00	
336	RADIO - MOBILE	6/30/90	823.00	
337	RADIO - MOBILE	6/30/90	823.00	
338	WEIGHT MACHINE	6/30/90	2,600.00	
339	BREATHING APPARATUS	6/30/90	1,729.00	
341	BREATHING APPARATUS	6/30/90	5,000.00	
342	BREATHING APPARATUS	6/30/90	5,000.00	
343	BREATHING APPARATUS	6/30/90	5,000.00	448910
344	BREATHING APPARATUS	6/30/90	5,000.00	NF163233
345	CASCADE SYSTEM	6/30/90	2,522.00	
346	RADIO - MOBILE	6/30/90	823.00	
347	FLOOR MACHINE - 20	6/30/92	990.00	10692P
348	FLOOR MACHINE - 20	6/30/92	990.00	
349	FLOOR MACHINE - 17	6/30/92	885.00	UH2011
355	RADIO - MOBILE	6/30/94	760.00	
356	BREATHING APPARATUS	6/30/94	5,411.00	
358	RADIO - MOBILE	6/30/94	760.00	1388265
361	RADIO - MOBILE	6/30/95	745.00	
362	RADIO - MOBILE	6/30/95	745.00	
363	RADIO - MOBILE	6/30/95	745.00	
364	BREATHING APPARATUS	6/30/95	5,605.36	485078
365	BREATHING APPARATUS	6/30/95	5,605.36	N0157488
366	BREATHING APPARATUS	6/30/95	5,605.36	ZL295173
367	BREATHING APPARATUS	6/30/95	5,605.36	ZR070486
368	RADIO - MOBILE	6/30/95	745.00	
371	RADIO - MOBILE	6/30/96	730.00	
372	FLOOR MACHINE - 20	6/30/96	1,036.00	
373	SMOKE EJECTOR	6/30/96	2,155.12	4189
376	MOWER - RIDING - 42	6/30/97	8,499.62	G50811ZP
377	BREATHING APPARATUS	6/30/97	5,782.79	473571

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
378	BREATHING APPARATUS	6/30/97	5,782.79	HR081008
379	BREATHING APPARATUS	6/30/97	5,782.79	HR081035
380	DRY CHEMICAL FOAM SYSTEM	6/30/97	2,518.59	
382	MOWER - RIDING - 42	6/30/97	8,499.62	990310ZD
386	RADIO - MOBILE	6/30/98	709.86	
387	RADIO - MOBILE	6/30/98	709.86	
388	RADIO - BASE	6/30/98	8,149.00	1387447
395	TELEPHONE SYSTEM	6/30/99	13,575.51	19404516
398	ICE MACHINE	6/30/00	2,965.00	261402
399	DEFIBRILLATOR - SEMI-AUTOMATIC	6/30/00	3,013.80	
400	MOWER - RIDING	6/30/00	8,638.49	011298A002924
401	RADIO - BASE	6/30/00	7,746.52	971200665
402	MOWER - RIDING	6/30/00	8,638.49	
416	EDGE W/FLASHERS LIGHT BAR ON R	6/30/01	630.00	
419	TURNOUT GEAR	6/30/02	1,170.00	
420	TURNOUT GEAR	6/30/02	1,170.00	
421	TURNOUT GEAR	6/30/02	1,170.00	
422	TURNOUT GEAR	6/30/02	1,170.00	
423	TURNOUT GEAR	6/30/02	1,170.00	
424	TURNOUT GEAR	6/30/02	1,170.00	
425	TURNOUT GEAR	6/30/02	1,170.00	
426	TURNOUT GEAR	6/30/02	1,170.00	
427	TURNOUT GEAR	6/30/02	1,170.00	
428	TURNOUT GEAR	6/30/02	1,170.00	
429	TURNOUT GEAR	6/30/02	1,170.00	
430	TURNOUT GEAR	6/30/02	1,170.00	
431	TURNOUT GEAR	6/30/02	1,170.00	
432	TURNOUT GEAR	6/30/02	1,170.00	
433	TURNOUT GEAR	6/30/02	1,170.00	
434	TURNOUT GEAR	6/30/02	1,170.00	
435	TURNOUT GEAR	6/30/02	1,170.00	
436	TURNOUT GEAR	6/30/02	1,170.00	
437	TURNOUT GEAR	6/30/02	1,170.00	
438	TURNOUT GEAR	6/30/02	1,170.00	
439	TURNOUT GEAR	6/30/02	1,170.00	
440	TURNOUT GEAR	6/30/02	1,170.00	
441	TURNOUT GEAR	6/30/02	1,170.00	
442	TURNOUT GEAR	6/30/02	1,170.00	
443	TURNOUT GEAR	6/30/02	1,170.00	
444	TURNOUT GEAR	6/30/02	1,170.00	
445	TURNOUT GEAR	6/30/02	1,170.00	
446	TURNOUT GEAR	6/30/02	1,170.00	
447	TURNOUT GEAR	6/30/02	1,170.00	
448	TURNOUT GEAR	6/30/02	1,170.00	
449	LIFEPAK 500	6/30/02	3,019.00	30178543
450	LIFEPAK 500	6/30/02	3,019.00	30178542
451	LIFEPAK 500	6/30/02	3,019.00	30178544

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
452	TURNOUT GEAR	6/30/02	1,170.00	
454	VEHICLE BAR LIGHT	6/30/02	860.00	94382Y009438Y52
455	SIREN 12V PEDESTAL MOUNT	6/30/02	1,280.00	Q2B012PSC
490	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J69014
491	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J69019
492	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68460
493	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68501
494	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68273
495	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68353
496	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68264
497	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68640
498	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68269
499	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68754
500	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68268
501	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J69011
502	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68582
503	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68828
504	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J69017
505	MSA CARBON CYLINDER AIR BOTTLE	6/30/03	689.00	J68274
506	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
507	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
508	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
509	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
510	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
511	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
512	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
513	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
514	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
515	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
516	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
517	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
518	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
519	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
520	FIREFIGHTER UNIFORM (COAT & PA	6/30/03	1,147.00	
521	BULLARD T3 THERMAL IMAGER	6/30/03	10,900.00	32729
522	PATRIOT I (AIR COMPRESSOR & CHA	6/30/03	21,248.00	07C-1035
551	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
553	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
555	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
557	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
559	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
561	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
563	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
565	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
567	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
569	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
571	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
573	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
575	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
577	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
579	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
581	1CM2000 MSA BREATHING APPARA	6/30/03	3,287.00	
591	RESCUE RANDY #165	6/30/04	995.00	
592	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
593	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
594	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
595	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
596	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
597	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
598	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
599	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
600	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
601	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
602	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
603	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
604	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
605	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
606	FIREFIGHTER UNIFORM (COAT & PA	6/30/04	1,355.00	
607	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953359
608	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953624
609	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953354
610	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953355
611	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953501
612	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953267
613	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953496
614	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953360
615	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953499
616	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953269
617	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953625
618	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953264
619	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953488
620	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953487
621	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953674
622	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953268
623	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953497
624	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953502
625	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953272
626	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953270
627	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953271
628	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953494
629	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953503
630	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953273
631	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953265
632	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953498

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
633	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953500
634	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953493
635	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953492
636	M/A COMM P7100 IP PORTABLE UN	6/30/04	1,260.00	9953495
638	WASHER/DRYER	6/30/04	700.00	XE44201040
639	3M OPTI COM	6/30/04	1,100.00	
640	3M OPTI COM	6/30/04	995.00	
641	3M OPTI COM	6/30/04	995.00	
731	ICM2000 MSA BREATHING APPARA1	6/30/05	3,199.00	10046846
732	MSA STEALTH L-30 CARBPM BOTTLE	6/30/05	700.00	OJ81609
733	MSA STEALTH L-30 CARBPM BOTTLE	6/30/05	700.00	OJ80945
734	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
735	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
736	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
737	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
738	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
739	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
740	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
741	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
742	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
743	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
744	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
745	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
746	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
747	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
748	MORNING PRIDE COAT & PANT	6/30/05	1,345.00	
839	INTEK 3250 WATTS GENERATOR	6/30/05	550.00	1011244459
843	INTEK 3250 WATTS GENERATOR	6/30/05	550.00	1011244461
844	3600 GENERATOR	6/30/06	550.00	1012450853
845	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
846	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
847	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
848	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
849	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
850	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
851	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
852	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
853	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
854	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
855	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
856	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
857	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
858	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
859	MORNING PRIDE COAT & PANT	6/30/06	1,392.00	
860	MSA BREATHING APPARATUS	6/30/06	3,876.00	10051341
861	TURNOUT COAT AND PANTS	6/30/06	1,392.00	
862	TURNOUT COAT AND PANTS	6/30/06	1,392.00	

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
885	MSA AIR BOTTLE	6/30/06	749.00	OM73550
886	MSA AIR BOTTLE	6/30/06	749.00	OM73889
887	MSA AIR BOTTLE	6/30/06	749.00	OM74075
888	MSA AIR BOTTLE	6/30/06	749.00	OM73533
889	MSA AIR BOTTLE	6/30/06	749.00	OM74870
890	MSA AIR BOTTLE	6/30/06	749.00	OM73532
893	TURNOUT COAT AND PANTS	6/30/07	1,513.00	
896	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
897	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
898	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
899	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
900	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
901	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
902	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
903	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
904	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
905	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
906	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
907	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
908	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
909	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
910	TURNOUT COAT AND PANTS	6/30/07	1,635.00	
957	MSA SCBA	6/30/07	4,389.00	10046846
963	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
964	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
965	TURNOUT COAT	6/30/08	994.00	
966	TURNOUT PANTS	6/30/08	616.00	
967	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
968	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
969	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
970	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
971	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
972	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
973	TURNOUT COAT AND PANTS	6/30/08	1,611.00	
974	MSA BOTTLE & STEALTH HARNESS	6/30/08	4,996.00	OJ150986HPLAB227405PE
975	KENMORE REFRIDGERATOR	6/30/08	885.00	603MRCJ01987
993	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
994	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
995	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
996	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
997	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
998	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
999	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
1000	TURNOUT COAT AND PANTS	6/30/09	1,717.00	
1059	SPERIAN PRO-SERIES TURNOUT COA	6/30/10	978.00	36914001
1060	SPERIAN PRO-SERIES TURNOUT PAN	6/30/10	682.00	36924301
1061	SPERIAN PRO-SERIES TURNOUT COA	6/30/10	978.00	36914002

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
1062	SPERIAN PRO-SERIES TURNOUT PAN	6/30/10	682.00	36924401
1063	SPERIAN PRO-SERIES TURNOUT COA	6/30/10	978.00	36914101
1064	SPERIAN PRO-SERIES TURNOUT PAN	6/30/10	682.00	36924201
1065	SPERIAN PRO-SERIES TURNOUT COA	6/30/10	978.00	36914201
1066	SPERIAN PRO-SERIES TURNOUT PAN	6/30/10	682.00	36924501
1083	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063201
1084	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40036701
1085	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063101
1086	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40036801
1087	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063501
1088	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40036901
1089	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063401
1090	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40036602
1091	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063102
1092	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40036601
1093	SPERIAN ULTRA MOTION PBI COAT	6/30/11	994.00	40063301
1094	SPERIAN ULTRA MOTION PBI PANT	6/30/11	697.00	40037001
1156	KENMORE REFRIDGERATOR	6/30/12	868.00	3046 51102
1157	WHIRLPOOL 25.1 CU FT SIDE BY SIDI	6/30/12	854.00	
1158	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1159	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1160	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1161	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1162	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1163	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1164	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1165	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1166	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1167	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1168	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1169	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1170	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1171	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1172	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1173	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1174	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1175	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1176	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1177	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1178	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1179	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1180	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1181	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1182	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1183	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1184	SPERIAN FIREFIGHTING GEAR PANT	6/30/12	733.00	
1187	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
1188	SPERIAN FIREFIGHTING GEAR PANTS	6/30/12	733.00	
1189	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1190	SPERIAN FIREFIGHTING GEAR PANTS	6/30/12	733.00	
1191	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1192	SPERIAN FIREFIGHTING GEAR PANTS	6/30/12	733.00	
1195	SPERIAN FIREFIGHTING GEAR COAT	6/30/12	1,146.00	
1196	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111004
1197	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111016
1198	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111012
1199	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111019
1200	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111010
1201	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111026
1202	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111005
1203	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111020
1204	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111007
1205	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111018
1206	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111011
1207	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111015
1208	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111003
1209	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111014
1210	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111002
1211	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111017
1212	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111008
1213	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111022
1214	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111009
1215	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111025
1216	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111001
1217	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111023
1218	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111013
1219	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111024
1220	FIREFIGHTING GEAR COAT	6/30/13	1,198.98	124111021
1221	FIREFIGHTING GEAR PANTS	6/30/13	846.50	124111006
1234	MORNING PRIDE FIRE GEAR- COAT	6/30/14	1,279.32	
1235	MORNING PRIDE FIRE GEAR- PANTS	6/30/14	929.05	
1236	MORNING PRIDE FIRE GEAR- COAT	6/30/14	1,279.32	
1237	MORNING PRIDE FIRE GEAR- PANTS	6/30/14	929.05	
1238	AED LIFEPAK 1000	6/30/14	2,205.75	
1239	MSA 2216 AIR BOTTLE	6/30/14	4,279.00	
1240	MSA 2216 AIR BOTTLE	6/30/14	929.00	
1241	MORNING PRIDE FIRE GEAR	6/30/14	1,279.32	
1242	MORNING PRIDE FIRE GEAR	6/30/14	929.00	
1243	MORNING PRIDE FIRE GEAR	6/30/14	1,279.32	
1244	MORNING PRIDE FIRE GEAR	6/30/14	929.00	
1245	MSA 2216 HARNESS	6/30/14	4,279.00	
1246	MSA 2216 AIR BOTTLE	6/30/14	929.00	
1247	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.32	
1248	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.08	

City of Starkville
Asset List Cleanup
August 19,2025

Asset Number	Description	Date in Service	Original Cost	Serial Number
1249	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.00	
1250	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.00	
1251	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.00	
1252	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.00	
1253	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.00	
1254	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.00	
1255	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.00	
1256	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.00	
1257	TURNOUT COAT-HONEYWELL MORI	6/30/14	1,279.00	
1258	TURNOUT PANTS- HONEYWELL MOI	6/30/14	929.00	
340	TABLE - DRAFTING	6/30/90	1,000.00	
1451	SOFA UPHOLSTERED SIDE PANELS	6/30/03	832.00	VC103UA
1409	TRUCK - PUMPER - 1980	6/30/80	79,500.00	D80UVDGH2365
1412	TRUCK W/ 75' MINI TOWER - 1986	6/30/86	261,489.00	159A5LDD3G2003415
1422	TRUCK - PUMPER - 1993	6/30/93	128,456.00	1HTSDN6R1PH498885
1477	2006 PIERCE FIRE TRUCK 100 FT LAC	6/30/06	853,191.00	
1415	TRUCK - PICKUP - 1/4-TON - 1990	6/30/90	9,224.00	1FTCR10A1LUC14140
1421	AUTOMOBILE - 1993	6/30/93	12,713.00	2FACP71W0PX135100
1450	FORD CROWN VIC	6/30/03	19,987.00	2FAFP71W83X189087
1462	TRUCK - SPORT UTILITY VEHICLE - 19	6/30/95	18,050.00	
1467	TRUCK - PICKUP - 1984	6/30/84	16,000.00	

Street Department

1295	FUELING STATION	6/30/70	5,669.69	P12G681
294	COMPACTOR - ROLLING	6/30/75	2,500.00	
315	PUMP - GAS	6/30/80	1,341.96	
316	PUMP - GAS	6/30/80	1,341.96	
384	COMPACTOR	6/30/97	2,031.25	750803505
392	TILLER	6/30/98	2,174.00	
406	EDACS 300 P SCAN RADIO	6/30/01	919.00	9698186
407	EDACS 300 P SCAN RADIO	6/30/01	919.00	9698181
418	EDACS 300 P SCAN RADIO	6/30/02	820.00	9702263
1231	HYDROMATIC SUBMERSIBLE PUMP	6/30/13	4,540.00	S00171648
1461	TRUCK - DUMP - 1986	6/30/86	19,198.00	
296	EXCAVATOR	6/30/79	90,000.00	
397	BACKHOE W/ FRONT LOADER	6/30/99	62,000.00	1WR08523
892	JCB 75220 EXCAVATOR	6/30/07	137,000.00	JCBJ5220071101676
1290	(2) BOBCAT EXCAVATORS	6/30/18	56,154.40	
1410	TRUCK/SWEEPER - 1985	6/30/85	79,640.00	
1408	TRUCK - PICKUP - 1/2-TON - 1979	6/30/79	4,550.00	CCD149A147097
1428	TRUCK - PICKUP - 1/2-TON - 1993	6/30/93	11,979.00	2FTDF15Y1PCA11886
1430	TRUCK - PICKUP - 3/4-TON - 1994	6/30/94	15,735.00	1FTHX25H4RKB77337
1446	1 TON SILVERADO CHEVY TRUCK	6/30/03	18,139.00	3E331692
1447	1 TON SILVERADO CHEVY TRUCK	6/30/03	18,139.00	3E331398
1455	DODGE 1 TON TRUCK	6/30/01	8,000.00	
1459	TRUCK - PICKUP - 3/4 TON - 1995	6/30/95	16,458.00	

City of Starkville
Asset List Cleanup
August 19,2025

<u>Asset Number</u>	<u>Description</u>	<u>Date in Service</u>	<u>Original Cost</u>	<u>Serial Number</u>
1463	DODGE 1 TON TRUCK	6/30/01	8,000.00	
1465	DODGE DUMP TRUCK B/BODY	6/30/01	20,849.00	
1466	DODGE DUMP TRUCK B/BODY	6/30/01	20,849.00	

16. CONSIDERATION FOR THE CITY CLERK'S OFFICE TO ADVERTISE FOR SOURCE OF SUPPLY FOR THE STREET, SANITATION AND GENERAL CITY DEPARTMENTS FOR THE PERIOD OF OCTOBER 1, 2025 - SEPTEMBER 30, 2026.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "authorization for the City Clerk's Office to advertise for source of supply for the Street and Sanitation (General City) Departments for the period of October 1, 2025 – September 30, 2026" is enumerated, this consent item is thereby approved.

17. CONSIDERATION TO ACCEPT A 100% REIMBURSABLE GRANT FROM THE HOMELAND SECURITY GRANT PROGRAM (HSGP) IN THE AMOUNT OF \$37,500.00 TO BE USED FOR 15 KENWOOD RADIOS AND ACCESSORIES.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to accept the 100% reimbursable grant from Homeland Security Grant Program (HSGP) in the amount of \$37,500.00 to be used for 15 Kenwood radios and accessories" is enumerated, this consent item is thereby approved.

18. CONSIDERATION TO HIRE SARAH WATKINS AS A DEPUTY COURT CLERK.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Sarah Watkins as a Deputy Court Clerk" is enumerated, this consent item is thereby approved.

19. CONSIDERATION TO HIRE MATTHEW KEEN AND IVAN RUIZ AS NON-CERTIFIED POLICE OFFICERS.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Matthew Keen and Ivan Ruiz as Non-Certified Police Officers in the Starkville Police Department" is enumerated, this consent item is thereby approved.

20. CONSIDERATION TO HIRE SAMUEL FISHER AS A PART TIME LEAD AIRCRAFT LINEMAN (FBO) AT THE STARKVILLE AIRPORT.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Samuel Fisher as a Lead Aircraft Lineman (FBO) in the Starkville Airport Department" is enumerated, this consent item is thereby approved.

21. CONSIDERATION TO HIRE LEE MAYFIELD AS A CLOSED-CIRCUIT TELEVISION (CCTV) SEWER SUPERVISOR FOR THE UTILITIES DEPARTMENT.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Lee Mayfield as a Closed-Circuit Television (CCTV) Sewer Supervisor for the Utilities Department" is enumerated, this consent item is thereby approved.

22. CONSIDERATION TO HIRE JONTAVIOUS ROGERS AS A WATER TECHNICIAN FOR THE UTILITIES DEPARTMENT.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Jontavious Rogers as a Water Technician for the Utilities Department" is enumerated, this consent item is thereby approved.

23. CONSIDERATION OF THE PURCHASE OF FIVE CAMERAS FROM SECURITY SOLUTIONS FOR THE POLICE DEPARTMENT CAMERA PROJECT FOR THE LOWEST QUOTE OF \$21,260.00.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the purchase of five cameras from Security Solutions for the Police Department camera project for the lowest quote of \$21,260.00” is enumerated, this consent item is thereby approved.

Two quotes received: Security Solution - \$21,260.00 and Active Solutions - \$30,343.37

24. CONSIDERATION OF APPROVING THE LOW QUOTE IN THE AMOUNT OF \$6,830.00 FROM EDC DOSS ELECTRIC, LLC, FOR J L KING PARK PAVILION ELECTRICAL WORK.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the low quote in the amount of \$6,830.00 from EDC Doss Electric, LLC, for J L King Park pavilion electrical work” is enumerated, this consent item is thereby approved.

Two quotes received: EDC Doss Electric, LLC - \$6,830.00 and Kim Jones Electric Co - \$7,560.00

25. CONSIDERATION OF APPROVING THE LOW QUOTE IN THE AMOUNT OF \$6,200.00 FROM VERNON PLUMBING CONTRACTORS FOR RELOCATION OF A MCKEE PARK WATER FOUNTAIN.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the low quote in the amount of \$6,200.00 from Vernon Plumbing Contractors for relocation of a McKee Park water fountain” is enumerated, this consent item is thereby approved.

Two quotes received: Vernon Plumbing Contractors - \$6,200.00 and Ethos - \$7,000.00

26. CONSIDERATION OF APPROVING A PROFESSIONAL SERVICES PROPOSAL WITH NEEL-SCHAFER TO CONDUCT AN ARCHAEOLOGICAL SURVEY AT 405 LYNN LANE FOR A LUMP SUM AMOUNT OF \$4,800.00 FOR THE MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS RECREATIONAL TRAILS PROGRAM.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of a professional services proposal with Neel-Schaffer to conduct an archaeological survey at 405 Lynn Lane for a lump sum amount of \$4,800 for the Mississippi Department of Wildlife, Fisheries, and Parks Recreational Trails Program” is enumerated, this consent item is thereby approved. See agreement on following page.

27. CONSIDERATION OF REJECTING BIDS RECEIVED FOR THE PARK SIGNAGE PROJECT REBID HELD JULY 31, 2025.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of rejecting bids received July 31, 2025 for the Park Signage Project Rebid” is enumerated, this consent item is thereby approved.

August 6, 2025

Mr. Cody Burnett
City of Starkville
110 W. Main Street
Starkville, MS 39759

RE: Proposed Construction of Skate Park, 405 Lynn Ln, Starkville, (MS Dept. Wildlife) MDAH
ProjectLog #07-095-25, Oktibbeha County

Dear Mr. Burnett:

We have reviewed the cultural resource assessment, received on July 18, 2025, for the above referenced project in accordance with our responsibilities under Section 106 of the National Historic Preservation Act and 36 CFR Part 800.

After review, due to the topography of the area, the presence of recorded archaeological sites in close proximity to the project area and the area of potential effect not previously being examined for cultural resources, it is our determination that a cultural resources survey must be performed by a professional archaeologist. The resulting report should reference the project log number above on the title page.

A list of individuals who have represented themselves as being willing and qualified to do archaeological survey work in Mississippi will be furnished upon request. A copy of this letter should be made available to the contracting archaeologist(s).

If you have any questions, please do not hesitate to contact us at section106@mdah.ms.gov.

Sincerely,



Roger Walker
Review and Compliance Staff

FOR: Katie Blount
State Historic Preservation Officer



NEEL-SCHAFER

August 13, 2025

Cody A. Burnett, PE, CFM
City of Starkville
110 West Main Street
Starkville, MS 39759

REFERENCE: **PHASE I CULTURAL RESOURCES SURVEY FOR A PROPOSED SKATE PARK IN STARKVILLE, OKTIBBEHA COUNTY, MISSISSIPPI**

Dear Mr. Smith:

We are pleased to provide this proposal and cost estimate regarding a Phase I cultural resources survey for a proposed skate park located at 405 Lynn Lane in Starkville, Oktibbeha County, Mississippi.

As requested, a cultural resources survey will be conducted, and a draft report based on the investigation findings will be prepared for the proposed project. Archaeological investigations will include a pedestrian and subsurface survey. Should cultural resources or historic structures be found within the project boundaries, Neel-Schaffer will coordinate with the Mississippi Department of Archives and History (MDAH) at that time for guidance and recommendations.

The tasks for the proposed work will include:

Task 1 – Background Research

Task 1 will include a review of the archaeological records and literature available on the project area to identify previously recorded sites and archaeological surveys previously conducted in the area and to provide a context for the present research. Information will also be obtained on the geology, ecology and history of the region. The archaeological files maintained by MDAH in Jackson, Mississippi will be consulted. Local archives, historical societies, and informants also will be consulted as needed. Archival research will encompass a one-mile (1.6-km) radius of the area of potential effect (APE).

Task 2 - Phase I Archaeological Survey

The archaeological field investigation will consist of a pedestrian survey for the proposed project to determine if there are any intact cultural deposits within the APE. The survey will be conducted by a Principal Investigator who meets the Secretary of the Interior's minimum professional qualifications to conduct archaeological research. Field methods will follow the guidelines established by MDAH and pursuant to Federal guidelines.

engineers | planners | surveyors | environmental scientists | landscape architects

P: 228.374.1211 | F: 228.374.1216

772 Howard Avenue
Biloxi, MS 39530

www.neel-schaffer.com



Subsurface investigations will consist of systematic shovel testing conducted at intervals of thirty (30) meters along transects spaced 30 meters apart within the project area. All tests will be excavated to sterile subsoil, and the fill of each test will be screened through a 1/4-in wire mesh screen. The soil stratigraphy of each shovel test will be recorded, and representative profiles will be photographed.

Task 3 – Report

A final report will be prepared summarizing the findings of the archaeological investigation. All background literature research and fieldwork will be integrated to produce a well-illustrated, scientifically acceptable report. The archeological and historical information obtained during the background research will be synthesized with the results and observations of the field surveys to assess the nature of cultural resources in the project tract. The report will be prepared in accordance with the survey report standards established in MDAH's Section 106 Report Guidelines.

Fee, Schedule, and Billing

The Phase I Archaeological Survey and report can be accomplished for a lump sum fee of **\$4,800**. NSI will bill you monthly based on the amount of work completed, and upon receipt of your acceptance, we will proceed with the cultural resources survey. We appreciate the opportunity to provide these services and look forward to working with you.

Sincerely,



Haley Streuding, M.A., RPA
Senior Archaeologist

ACCEPTED: _____

DATE: _____

TITLE: _____



28. CONSIDERATION TO RENEW THE YEARLY LICENSE FOR AUTOMATED LICENSE PLATE READER COMMERCIAL DATA AT A COST OF \$7,750.00 FROM AMERICAN INTEGRATED CONTRACTORS AS SOLE SOURCE IN THAT IT IS CURRENTLY BEING USED AND COMPATIBLE WITH CURRENT HARDWARE.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval to renew the yearly license for Automated License Plate Reader Commercial Data at a cost of \$7,750.00 from American Integrated Contractors as a sole source in that it is currently being used and compatible with current hardware” is enumerated, this consent item is thereby approved.

29. CONSIDERATION UNDER MISSISSIPPI CODE ANNOTATED §21-19-11 (2) AND AS ADOPTED BY THE CITY OF STARKVILLE BOARD OF ALDERMEN, THE FOLLOWING PROPERTIES ARE FOUND IN VIOLATION OF SAID ORDINANCE AND ARE IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND ARE THEREFORE PLACED ON THE PROPERTY MOWING LIST:

2607 MAPLE DRIVE and 2701 MAPLE DRIVE

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval under Mississippi Code Annotated §21-19-11 (2) and as adopted by the City of Starkville Board of Aldermen, the following properties are found in violation of said Ordinance and are in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community and are therefore placed on the property mowing list” is enumerated, this consent item is thereby approved.

2607 MAPLE DRIVE and 2701 MAPLE DRIVE

30. CONSIDERATION TO ENTER INTO AN AGREEMENT WITH AMERICA’S THRIFT STORE TEXTILE WASTE PROGRAM.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval to enter into an agreement with America’s Thrift Store Textile Waste Program” is enumerated, this consent item is thereby approved. The agreement follows this page.

31. CONSIDERATION OF ACCEPTING THE LOW QUOTE FROM BARRACUDA FOR THE ANNUAL RENEWAL OF THE BARRACUDA BACKUP SERVER SYSTEM IN THE AMOUNT OF \$15,540.00.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the low quote from Barracuda for the annual renewal of the Barracuda backup server system in the amount of \$15,540.00” is enumerated, this consent item is thereby approved.

Two quotes received: Baracuda - \$15,540.00 and EndeavorIT - \$15,618.00

32. CONSIDERATION TO ACCEPT THE LOW QUOTE FROM HOWARD TECHNOLOGY SOLUTIONS IN THE AMOUNT OF \$ 74,968.84 FOR CISCO NETWORK SWITCHES.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of the low quote from Howard Technology Solutions in the amount of \$74,968.84 for Cisco network switches” is enumerated, this consent item is thereby approved.

Two quotes: Howard Technology Solutions - \$74,968.84 and EndeavorIT - \$133,377.92



Parties: City of Starkville (COS) and ATS Operating, LLC dba America's Thrift Stores (ATS)

Purpose: To transport, process and recycle textiles and household goods collected at the COS designated locations.

1. The parties agree, as witnessed by their signatures below, that they wish to enter into a memorandum of understanding (MOU) in which COS wishes to establish a regular practice whereby ATS processes and recycles textiles and home goods that will be collected at the COS location(s) listed in Appendix 1.
2. ATS agrees to pay COS \$0.00 per ton for textiles and home goods that are loaded/collected into ATS's trailers and/or metal kiosks and removed from the COS properties.
3. ATS will take ownership of the textiles and home goods once it leaves the COS's properties.
4. The textiles to be recycled by ATS in this agreement are items donated in America's Thrift Stores' metal kiosks, trailers or otherwise donated with purpose of being collected and transferred to ATS's processing center. Textiles specifically excludes and supplier agrees not to deposit in Americas Thrift Stores' kiosks any radioactive, volatile, corrosive, highly flammable, explosive, biomedical infectious, biohazards, toxic or hazardous material as defined by applicable federal, statutes, provincial or local laws or regulations. COS, its employees and agents, will not be held responsible for items deposited in the trailers or metal kiosks without their knowledge.
5. ATS agrees to indemnify and save harmless COS, its officers, agents and employees from all suits, actions or claims of any employees from all suits, actions or claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons, or property by or from ATS or by or in consequence of any neglect in safeguarding the work (including transportation), or by or on account of any act or omission, neglect, misconduct or negligence by ATS.
6. Either party may terminate this MOU for any reason with written notice at least 15 days prior to a scheduled textile collection.
7. The term of this MOU is for one year from the date of execution _____, but may be renewed, and renegotiated, by written agreement during a 30-day period prior to the _____.

Sign

Date 8/8/2025

Mark Godwin

Director of Donations Growth & Development

ATS Operating, LLC

Sign

Date 8-19-2025

Print D. Lynn Spruill

Title Mayor

City of Starkville

CLOTHES

- If you wear it, we want it!
- Men's, Women's and Children's clothing.
- Men's, Women's and Children's shoes (even singles).
- Accessories such as: hats, gloves, scarves, ties, belts, socks etc.
- Purses, backpacks, wallets, luggage, etc.
- New under garments.

HOUSEHOLD ITEMS

- Bed sheets, blankets, quilts, etc.
- Curtains, tablecloths and home decor, etc.
- Decorative pillows (not bedroom pillows).
- Bath towels, hand towels, wash cloths, bath rugs, etc.
- Kitchenware such as: pots, pans, utensils, china, vases, dishes, cutlery, glassware, silverware etc.
- Small kitchen appliances (no larger than a microwave & in working condition).
- Lamps (in working condition)
- Miscellaneous items such as: jewelry, crafts, mugs, candlestick holders, baskets, ornaments etc.
- Power tools (in working condition).
- Holiday decor for all holidays (like new)

ENTERTAINMENT

- Hardback and paperback books.
- Records, VHS tapes, CDs, cassette tapes.
- DVDs and Blu-Ray discs.
- Video games and consoles.
- Toys, games and puzzles.
- Handheld musical instruments

ITEMS WE CANNOT ACCEPT

- Mattresses/box springs.
- Rugs.
- Used children's car seats.
- Used Pack n' Play cribs.
- Medical equipment (Crutches, walkers, etc.).
- Large appliances.
- Magazines.
- Bedroom pillows.
- Food, beverages, or any perishable.
- PC's, computers, printers.
- Chemicals (including perfume, cologne, and cleaning liquids).
- Pianos.
- Box TVs.
- Construction materials.
- Firearms, stun guns, and firearm accessories.
- Anything wet, mildewed or otherwise compromised in a way that may deem it as trash.

33. CONSIDERATION OF ACCEPTING THE SOLE SOURCE QUOTE FROM JOHNSON CONTROLS IN THAT IT IS UNIQUE TO THIS SYSTEM FOR THE SERVICE REPLACEMENT OF THE CONTROL PANEL IN THE AMOUNT OF \$13,460.18.

Upon the motion of Alderman Brooks, duly seconded by Alderman Pochop, and adopted by the Board to approve the August 19, 2025 Official Agenda, and to accept items for consent, whereby the “approval of accepting the sole source quote from Johnson Controls for the service replacement of the control panel in the amount of \$13,460.18 in that it is unique to this system” is enumerated, this consent item is thereby approved.

ANNOUNCEMENTS AND COMMENTS:

MAYOR’S COMMENTS: Mayor Spruill congratulated all the Firemen that were recipients at the graduation pinning held earlier that day. She also noted the Link’s new offices were now located at the GTR Airport.

BOARD OF ALDERMEN COMMENTS:

Alderman Brooks thanked all that assisted with the Sturgis Motorcycle Rally the past weekend and noted many visitors came from Sturgis to Starkville for hotels and meals.

Alderman Pochop thanked the Starkville Fire department for their professionalism on a recent call and noted his thankfulness for the Chief and his department.

CITIZEN COMMENTS:

Alvin Turner, Ward 7, expressed concern for recent brown water issues on South Montgomery. He also stated he would be glad when Highway 182 construction would be completed. He also noted he hoped there was a plan to remove the dilapidated buildings across from the Oktibbeha County Jail.

Robbie Coblentz, owner of Dolce on University Drive, stated his objection to the proposed charging for parking on Saturdays.

Tyler Klaas, owner of Boardtown Pizza, noted he thought the initial parking fees were to deter parking all day on weekdays and that Saturday and Sunday parking is unfair to the businesses on University.

PUBLIC APPEARANCE:

Joe Max Higgins and Elizabeth Templeton, Golden Triangle Development LINK had asked to speak, but left after the item approving a Resolution for Josey Creek Lift Station was added to consent.

PUBLIC HEARINGS:

PUBLIC HEARING AND CONSIDERATION UNDER MISS. CODE ANN. § 21-19-11 TO DETERMINE WHETHER THE PROPERTY LOCATED AT 512 DR. MARTIN LUTHER KING JR. DR., STARKVILLE, MS 39759, WITH THE PARCEL NUMBER 118N-00-132.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

Code Enforcement Lieutenant Scotty Carrithers presented 512 Dr. Martin Luther King Jr. Dr., Starkville, MS 39759, with parcel number 118N-00-132.00 for consideration under Miss. Code Ann § 21-19-11. His initial inspection on July 30, 2025 provided evidence that the property contained conditions not suitable for public health and safety, such as the roof appearing to be in desperate need of repair. There also appeared, from the roadway, to be a hole in the roof. This is causing many issues for the neighboring properties, such as the appearance of the neighborhood and possibly providing a habitat for wildlife that can pose a threat to people living in the area, and the overall upkeep of the property being neglected. Notices of the Public Hearing were posted on the front entrance window at City Hall and on the property on August 5, 2025. A Notice of Public Hearing was mailed on August

5, 2025, to the property tax payer / owner, UMB BANK. Tax payer/owner information was obtained through the Oktibbeha County Chancery Court where property and valorem tax are collected and through Deed records. An Administrative Inspection Warrant was served on August 12, 2025, at approximately 14:15 hours. The warrant was served by Lieutenant Scotty Carrithers, Sergeant Samantha Gillen and Building Official Stein McMullen. Photographs were taken of the property, to include the exterior of the house. Enter into the house was not made at this time due to the condition of the property and safety concerns. It is a commercial property with no occupants.

Mayor Spruill opened the Public Hearing. Mr. and Mrs. Person appeared before he Mayor and Board and stated they were the owners of the property. They expressed hope to repair the building soon and that past renters had allowed a leak to damage the property. They requested a year to work on renovations.

There being no additional comments, the Mayor closed the Public Hearing.

34. CONSIDERATION TO DETERMINE THE PROPERTY, LOCATED AT 512 DR. MARTIN LUTHER KING JR. DR., STARKVILLE, MS 39759, WITH PARCEL NUMBER 118N-00-132.00 IS A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND WILL BE SUBJECT TO CLEAN UP UNDER MISS. CODE ANN. § 21-19-11, THUS ALLOWING THE CITY OF STARKVILLE TO CLEAN THE SITE.

Alderman Vaughn, duly seconded by Alderman Sistrunk, offered a motion for the City of Starkville to determine the property, located at 512 Dr. Martin Luther King Jr. Dr., STARKVILLE, MS 39759, with parcel number 118N-00-132.00 is a menace to the public health, safety, and welfare of the community and will be subject to clean up under Miss. Code Ann. § 21-19-11, thus allowing the City of Starkville to clean the site, and that the owners be granted ninety days (November 18, 2025) continuance so that clean-up of the property may occur, at which time it will be revisited to determine if progress on the repairs has been made. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

Oktibbeha County Mississippi



Delta Computer Systems, Inc.

Property Link			
OKTIBBEHA COUNTY, MS			
Current Date 7/30/2025		Tax Year 2024 Records Last Updated 7/29/2025	
PROPERTY DETAIL			
OWNER	UMB BANK	ACRES : **NA**	
	120 SOUTH SIXTH ST STE 1400	LAND VALUE : 45000	
	MINNEAPOLIS MN 55402	IMPROVEMENTS : 68810	
		TOTAL VALUE: 113810	
		ASSESSED : 17072	
PARCEL	118N-00-132.00		
ADDRESS	**NA**		
TAX INFORMATION			
YEAR 2024	TAX DUE	PAID	BALANCE
COUNTY	940.84	940.84	0.00
CITY	546.30	546.30	0.00
SCHOOL	1126.58	1126.58	0.00
TOTAL	2613.72	2613.72	0.00
LAST PAYMENT DATE 2/7/2025			
TAXES DELINQUENT PRIOR YEAR			
MISCELLANEOUS INFORMATION			
EXEMPT CODE	LEGAL LOT 13 Q CITY BLOCK 13-A		
HOMESTEAD CODE	None	2023/368	
TAX DISTRICT	5110	MAP 118N DB-PG 587/263 2020/66	
EPIN	010339	26	
SECTION	33	B 2023 P 368 12/30/2022	
TOWNSHIP	19N		
RANGE	14E		
Book 2023	Page 368		
PURCHASE COUNTY TAX SALE FILES			
TAX SALES HISTORY, FOR UNPAID TAXES			
Year	Sold To	Redeemed Date/By	
2021	FIG 20 LLC	9/27/2022 MORTGAGE CENTER LLC	
2018	ODYSSEUS STRATEGIES LLC	8/6/2020 PERSON WILLIAM A	
2017	BOAZ TAX SALE PROPERTIES LLC	8/6/2020 PERSON WILLIAM A	
2016	MORTGAGE CENTER LLC	10/5/2020 CONVEYANCE	
Back			

The block contains four photographs of a single-story green house. The top-left photo shows the house from a distance, partially obscured by trees. The top-right photo is a close-up of the front entrance, featuring a red door and a sign that reads "HOUSE Flowers (662) 324-0915". The bottom-left photo shows the house from a side angle, with a large tree in the foreground. The bottom-right photo shows the house from a front-side angle, with a large tree on the right.

8/12/25, 10:23 AM	about:blank
HISTORIC STARKVILLE MISSISSIPPI'S COLLEGE TOWN City of Starkville 110 W Main Street Starkville, MS 39759	By the following date said violation is to be corrected: August 5, 2025  Scotty Camthers Sergeant Code Enforcement
NOTICE OF VIOLATION	
Violation Address: 512 Dr. MARTIN LUTHER KING JR. DR., STARKVILLE, MS, 39759 Name: UMB BANK Owner Address: 120 SOUTH SIXTH ST STE 1400 MINNEAPOLIS MN, 55402 Dear Property Owner or Tenant, The employees of the City of Starkville would like to take this opportunity to thank you for choosing to own property in the City of Starkville, Mississippi. We strive to improve our appearance to ensure the safety of all our citizens. Therefore, I am writing your property at the above noted address.	The Unified Development Code and Municipal Code of Ordinances can be found at https://starkville.municipalcodeonline.com/. For more information regarding remedies and penalties please see Section 3.19.6 of the Unified Development Code.
This letter is an official written notice that you have until August 5, 2025 to bring the property into compliance with Starkville's City Code of Ordinances. Failure to bring this property into compliance may result in a summons to appear before the Municipal Court Judge, where court fees, fines, and related penalties may be administered. Thank you in advance for your compliance. If you have any questions, please contact Code Enforcement at (662) 323-2525 or codeenforcement@cityofstarkville.org.	
Your property has been recognized as having the following violations:	
16.1.1 UDC 16.1.1 General Nuisance	Nuisance shall include but not be limited to: A. Accumulation of noxious weeds and other rank vegetation. B. Accumulations of rubbish, trash, refuse, junk and other abandoned materials, metals, lumber or other things. C. Any condition which provides harborage for rats, mice, snakes and other vermin. D. Any structure or equipment, as defined and regulated by the adopted technical codes of Section 17, which is in such a dilapidated condition that it is unfit for human habitation, or kept in such an unsanitary condition that it is a menace to the health of people residing in the vicinity thereof, or presents a more than ordinarily dangerous fire hazard in the vicinity where it is located. E. All unauthorized noises and vibrations, including animal noises. F. All obnoxious odors and stenches, as well as the conditions, substances or other causes which give rise to the emission or generation of such odors and stenches. G. The carcasses of animals or fowl not disposed of within a reasonable time after death. H. The pollution of any public well or cistern, stream, lake, canal or body of water by sewage, dead animals, creamery or industrial wastes or other substances. I. Any building, structure or other place or location where any activity which is in violation of local, state or federal law is conducted, performed or maintained. J. Any accumulation of stagnant water permitted or maintained on any lot or piece of ground. K. The creation of dense smoke, noxious fumes, gas, soot, or cinders in unreasonable quantities.
about:blank	1/2 about:blank

UMB Bank
120 South Sixth St., Ste 1400
Minneapolis, MN 55402

NOTICE

PARCEL NUMBER: 118N-00-132.00
512 DR. MARTIN LUTHER KING JR. DR., STARKVILLE, MS 39759

Please take notice, pursuant to Mississippi Code Ann. § 21-19-11, a public hearing shall occur on **AUGUST 19, 2023**, before the Starkville Board of Aldermen at 3:30 PM in the Municipal Courtroom of City Hall located at 110 West Main Street for the purpose of determining whether the property referenced above is in such a state of uncleanness as to be a menace to the public health, safety, and welfare of the community. The property owner and all interested persons are invited and encouraged to attend.

An adjudication at the hearing that the property or parcel of land is in need of cleaning will authorize the municipality to reenter the property of parcel of land for a period of two (2) years, land and at city hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is reentered for cleaning.

If, at such hearing, the City shall adjudicate the property or parcel of land to be a menace to the public health, safety, and welfare of the community, the City, if the owner does not do so himself, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds; filling cisterns; removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-19-21, and other debris; and draining cesspools and standing water therefrom. The City may by resolution adjudicate the actual cost of cleaning the property and may also impose a penalty not to exceed \$250 or 50% of the property owner, and/or, at the option of the governing authority, an assessment against the property.

If you have any questions or seek additional information, contact Starkville's Police Department Code Enforcement Sgt. Scotty Carithers (662) 323-4131 or (662) 769-4426.



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com.
Starkville, MS 39759

Certified Mail Fee	\$5.30
Extra Services & Fees (check box, add fee to postage)	\$4.40
☐ Return Receipt (hardcopy)	\$3.00
☐ Return Receipt (electronic)	\$0.00
☐ Certified Mail Restricted Delivery	\$0.00
☐ Adult Signature Required	\$0.00
☐ Adult Signature Restricted Delivery	\$0.00
Postage	\$0.78
Total Postage and Fees	\$10.48

Sent to: UMB Bank
Street and Apt. No., or PO Box No.: 120 South Sixth St., Ste 1400
City, State, ZIP+4®: Minneapolis, MN 55402

PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com.
Minneapolis, MN 55402

Certified Mail Fee	\$5.30
Extra Services & Fees (check box, add fee to postage)	\$4.40
☐ Return Receipt (hardcopy)	\$3.00
☐ Return Receipt (electronic)	\$0.00
☐ Certified Mail Restricted Delivery	\$0.00
☐ Adult Signature Required	\$0.00
☐ Adult Signature Restricted Delivery	\$0.00
Postage	\$0.78
Total Postage and Fees	\$10.48

Sent to: UMB Bank
Street and Apt. No., or PO Box No.: 120 South Sixth St., Ste 1400
City, State, ZIP+4®: Minneapolis, MN 55402

PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions



This Administrative Inspection Warrant was executed by Lieutenant Scotty Carrithers, and Building Official Stein McMullen on August 12, 2025, at approximately 14:15 hrs. Photographs were taken of the property and of the structure.

STATE OF MISSISSIPPI
COUNTY OF OKTIBBEHA
CITY OF STARKVILLE

ADMINISTRATIVE INSPECTION WARRANT

Whereas, Affiant Sgt. Scotty Carrithers, a Law Enforcement Officer in the State of Mississippi, known to me to be credible persons, have this day made complaint on oath before me as follows:

1. That affiants have good reason to believe and do believe that certain things hereinafter described as now being concealed in or about the following place in this county:

The entire property and house, including any locked or secured rooms or compartments at 512 Dr. Martin Luther King Jr. Dr. West., Starkville, Oktibbeha County, Mississippi, Parcel #118N-00-132.00, and any out buildings on the property to include a garage and storage buildings.

2. That the place described above is occupied and controlled by:

UMB Bank and unknown persons

3. That said things particularly described as follows:

Any and all evidence of structural damage and dilapidated conditions that are unfit for human habitation and a menace to the public health, safety, and welfare.

4. That possession of the above said described things is in itself unlawful (or the public has a primary interest in, or primary right to possession of the above described things), in that said things are:

IN VIOLATION OF STARKVILLE UNIFIED DEVELOPMENT CODE SECTION 16.1.1 SUB SECTION D. (GENERAL NUISANCE), AS WELL AS 2020 MISSISSIPPI CODE 21-19-11(HEALTH, SAFETY, AND WELFARE).

5. The facts tending to establish the following grounds for issuance of a Search Warrant are set forth in the affidavit with attached sheet headed Underlying Facts and Circumstances, which were reviewed by this court. This court, having examined and considered said affidavit and attachment, and also having heard and considered the evidence in support thereof from the affiants named therein does find that probable cause for the issuance of a search warrant does exist. THEREFORE, you are hereby commanded to proceed at any time in the day or night to the place described above and search forthwith said place for the things specified above, making known to the person or persons occupying or controlling said place, if any, your purpose and authority for so doing, and if the things specified above be found there to seize them, leaving a copy of this warrant and a receipt for the things taken; and bring the things seized before the court instant; and prepare a written inventory of the items seized, and have then and there this writ, with your proceedings noted therein.

6. Do not interpret this writ as limiting your authority to seize all contraband and things the possession of which in itself is unlawful which you find incident to your search, or as limiting your authority to make otherwise valid arrest at the place described above.

This warrant shall be executed within 10 days of the date of issuance.

Witness my hand on this 12 day of August 2025.


Judge







**PUBLIC HEARING ON THE TAX MILLAGE AND BUDGET FOR THE CITY OF STARKVILLE
FOR FISCAL YEAR 2025 – 2026.**

Mayor Spruill opened the Public Hearing to the public. She called for citizens to take turns whether speaking neutral, for and against the proposed millage increase with approximate three minutes each.

Speaking neutrally:

Laurel Lynn Rouse, Ward 3, stated she was in favor of public safety raises and an increase in the City's minimum wage, but asked that the City take a serious look at any expenses which could be cut in an effort to raise taxes the minimum necessary.

Chris Thompson, Boys and Girls Club local Director, thanked the Mayor and Board for their continuing support of the Boys and Girls Club and the 300 youth served through their financial assistance in the budget. He also noted the new crosswalk near the Club will be especially helpful to the youth.

Speaking against:

Kelly Prather thanked the Board for all they do. He noted housing affordability in Starkville is difficult and felt a tax increase will be passed along to renters as well as home owners. He also stated Oktibbeha County is set for a reappraisal year in 2026 which will probably result in tax increases. Mr. Prather asked that the Board exhaust all efforts to reduce expenses and search for alternate revenue before raising the millage.

Mario Robinson, Ward 1, stated he had graduated from MSU and had moved back to Starkville in 2016. Since that time, he has seen rent rise significantly and feels with upcoming school bonds and reappraisal, the City needs to search ways not to increase millage rates.

There being no other citizens wishing to speak, the Mayor closed the Public Hearing.

35. CONSIDERATION OF INCREASING THE PAID PARKING PARKMOBILE FEES TO INCLUDE WEEKENDS AND INCREASING THE REGULAR WEEKDAY RATE TO \$1.25 PER HOUR WITH THE FIRST 15 MINUTES FREE AND A THREE HOUR MAXIMUM AND THE WEEKEND RATE AT THE \$1.25 THREE HOUR RATE WITH TIME OVER THREE HOURS AT A FLAT RATE OF \$10.00 PER DAY AND USING THE \$1.25 THREE HOUR RATE WITH FULL DAY GAME DAY RATE OF \$25.00 WITH AN EFFECTIVE DATE OF SEPTEMBER 1, 2025.

Alderman Sistrunk, duly seconded by Alderman Moreland, offered a motion for the City of Starkville to approve an increase in the Park Mobile parking rate from \$1.00 per hour to \$1.25 per hour with the first 15 minutes remaining at no charge and a three hour maximum and adding a weekend rate at the \$1.25 three hour rate with time over three hours at a flat rate of \$10.00 per day and using the \$1.25 three hour rate with full day game day rate of \$25.00 to be effective September 1, 2025. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Nay
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

36. CONSIDERATION OF THE DETERMINATION OF 207 ½ McKINLEY STREET AS A MISS. CODE ANN. § 21-19-11 MENACE TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

City Planner Daniel Havelin presented the findings since the property was considered for 21-19-11 at the August 5, 2025 meeting. The house is on a non-conforming lot and there are no recorded easements to reach the house. The homeowner, Elaine Logan, was present and said she had spoken with the engineering department about the flood zone and the planning department. She now feels repairing the house is not feasible and asked that the City burn the house if possible. Fire Chief Davis will have it checked for asbestos and proceed with burning if possible.

Alderman Vaughn, duly seconded by Alderman Brooks, offered a motion for the City of Starkville to determine the property, located at 207 ½ McKinley Street, Starkville, MS 39759, with parcel number 102B-00-040.11 to be a menace to the public health, safety, and welfare of the community and will be subject to clean up under Miss. Code Ann. § 21-19-11, thus allowing the City of Starkville to clean the site following an asbestos test by the fire department.

The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

37. CONSIDERATION OF THE CITY OF STARKVILLE CLAIMS DOCKET

Upon the motion of Alderman Moreland, duly seconded by Alderman Brooks, to approve the City of Starkville Claims Docket for all departments including Starkville Utilities, as of August 13, 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. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Nay
Alderman Henry Vaughn, Sr.	Voted: Nay

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

General Fund	001	\$ 562,666.26
Restricted Police Fund	002	1,458.93
Airport Fund	015	37,230.92
Restricted Airport Fund	016	48,060.50
Sanitation / Environ Services	022	66,851.75
State Forfeited Funds	151	9,050.96
Capital Projects Fund	300	13,660.88
2022 GO Public Improve Bonds	305	1,475.00
American Relief Fund	309	359,225.19
Main Street Project	311	146,000.65
Parks Capital Project (2023)	312	9,323.75

Spring St / Hwy 12 Linkage TAP	313	201.09
Park and Rec Tourism	375	442,612.95
Build Grant / MS 182 / MLK Dr	377	359,225.19
Sub Total Before Utilities		\$ 2,057,044.02
Utilities Dept.	SED	594,264.96
Total Claims	Total	\$ 2,651,308.98

38. CONSIDERATION FOR FIRE CHIEF DEWAYNE DAVIS, TRAINING CHIEF BRIAN ARNETT, BATTALION CHIEF JASON WILLIAMS, LT. TAURUS YOUNG AND LT. KEN BRITT TO ATTEND THE CFT LEADERSHIP, TRAINING AND TACTICS FOR OFFICERS/WATER ON THE FIRE CONFERENCE NOVEMBER 9 - 15, 2025 IN PENSACOLA, FL, TRAVEL NOT TO EXCEED A TOTAL OF \$6,000.00, WHICH INCLUDES HOTEL ROOM, MEALS, AND TRAVEL.

Alderman Perkins expressed opposition to this travel. Alderman Vaughn, duly seconded by Alderman Moreland, offered a motion authorizing Fire Chief Dewayne Davis, Training Chief Brian Arnett, Battalion Chief Jason Williams, Lt. Taurus Young and Lt. Ken Britt to attend the CFT Leadership, Training and Tactics for Officers/ Water on the Fire Conference November 9 - 15, 2025 in Pensacola, FL, travel not to exceed \$6,000.00 total for all. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Nay
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

39. MOTION TO ADJOURN UNTIL SEPTEMBER 2, 2025 @ 5:30 P.M. IN THE COURT ROOM AT 110 WEST MAIN STREET.

Upon the motion of Alderman Vaughn, duly seconded by Alderman Skinner, for the Board of Aldermen to recess the meeting until September 2, 2025 @ 5:30 at 110 West Main Street in the Court Room of City Hall, the Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Kyle Skinner	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman William Pochop	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

SIGNED AND SEALED THIS THE 19th DAY OF AUGUST, 2025.

Attest:

D. LYNN SPRUILL, MAYOR

LESA HARDIN, CITY CLERK



**CITY OF STARKVILLE COVER SHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Police Department
AGENDA DATE: September 2, 2025
PAGE: Page 1 of 16

SUBJECT:

Public hearing and consideration under Miss. Code Ann. § 21-19-11 to determine whether the property located at 511 WHITFIELD ST., STARKVILLE, MS 39759, with the parcel number 102B-00-148.00, is in such a state of uncleanliness as to be a menace to the public health, safety, and welfare of the community and such that clean up of the property should occur.

SUMMARY:

Initial inspection of 511 WHITFIELD ST., STARKVILLE, MS 39759, with the parcel number 102B-00-148.00, was performed by Code Enforcement Sergeant Scotty Carrithers on August 1, 2025. This inspection provided evidence that the property contained conditions not suitable for public health and safety, such as the soffit on both the eastern and western side of the building were falling, and the north eastern wall was bowing outward. This is causing many issues for the neighboring properties, such as the appearance of the neighborhood and possibly providing a habitat for wildlife that can pose a threat to people living in the area, and the overall upkeep of the property being neglected.

A Notice of Violation was mailed to 511 WHITFIELD ST., on August 13, 2025.

Notices of the Public Hearing were posted on the front entrance window at City Hall and on the property on August 19, 2025. A Notice of Public Hearing was mailed on August 19, 2025, to the property tax payer/owner, CYPRESS PROPERTY SERVICES LLC. Tax payer/owner information was obtained through the Oktibbeha County Chancery Court where property and valorem tax is collected and through Deed records.

An Administrative Inspection Warrant was served on August 21, 2025, at approximately 0825 hours. The warrant was served by Sergeant Gillen, Lieutenant Carrithers, and Building Official Stein McMullen. Photographs were taken of the property, to include the exterior and interior of the house. During the execution of the inspection the property owners were on location, and are going to be talking with the planning department for guidance on what can be done.

REQUESTING

DIRECTOR'S

DEPARTMENT: Police-Code Enforcement

AUTHORIZATION: Chief Mark Ballard

FOR MORE INFORMATION CONTACT:

Sergeant Samantha Gillen @ 662-323-4131

SUGGESTED MOTION:

Move to determine the property, located at 511 WHITFIELD ST, STARKVILLE, MS 39759, with the parcel number 102B-00-148.00, is a menace to the public health, safety, and welfare of the community and will be subject to clean up under Miss. Code Ann. § 21-19-11, thus allowing the City of Starkville to clean the site. It is recommended that the city take action to remove the structure on this property.

City of Starkville Unified Development Code, section 16.1.1 sub section D. Can be located at <https://www.cityofstarkville.org/> under the City Ordinances then Unified Development Code.

16.1 Nuisance

16.1.1 General Nuisance

16.1.2 Nuisance Prohibited

16.1.3 Nuisance Violation

A nuisance shall be a condition or situation that results in an interference with the use and enjoyment of public and private property. To protect the health, safety, and welfare of the public, maintaining, using, placing, depositing, leaving, or permitting of any item or action classified as a nuisance shall not be permitted.

16.1.1 General Nuisance

Nuisance shall include but not be limited to:

- A. Accumulation of noxious weeds and other rank vegetation.
- B. Accumulations of rubbish, trash, refuse, junk and other abandoned materials, metals, lumber or other things.
- C. Any condition which provides harborage for rats, mice, snakes and other vermin.
- D. Any structure or equipment, as defined and regulated by the adopted technical codes of Section 17, which is in such a dilapidated condition that it is unfit for human habitation, or kept in such an unsanitary condition that it is a menace to the health of people residing in the vicinity thereof, or presents a more than ordinarily dangerous fire hazard in the vicinity where it is located.
- E. All unauthorized noises and vibrations, including animal noises.
- F. All obnoxious odors and stenches, as well as the conditions, substances or other causes which give rise to the emission or generation of such odors and stenches.
- G. The carcasses of animals or fowl not disposed of within a reasonable time after death.
- H. The pollution of any public well or cistern, stream, lake, canal or body of water by sewage, dead animals, creamery or industrial wastes or other substances.
- I. Any building, structure or other place or location where any activity which is in violation of local, state or federal law is conducted, performed or maintained.
- J. Any accumulation of stagnant water permitted or maintained on any lot or piece of ground.
- K. The creation of dense smoke, noxious fumes, gas, soot, or cinders in unreasonable quantities.

16.1.2 Nuisance Prohibited

It shall be unlawful for any person to cause, permit, maintain or allow the creation or maintenance of a nuisance.

16.1.3 Nuisance Violation

Whenever a nuisance is found to exist, the Code Enforcement Officer shall follow the process and procedures for issuance of a code violation as stated in Section 3.19.

Section 21-19-11

Determination that property or parcel of land is menace; authorized municipal employee may make the determination that property or parcel of land is menace under certain circumstances; notification to property owner; hearing; cleaning private property; cost and penalty as assessment against property; appeal; cleaning certain perpetual care cemetery property; application for reimbursement for costs of cleanup from perpetual care cemetery trust fund.

(1) To determine whether property or parcel of land located within a municipality is in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community, a governing authority of any municipality shall conduct a hearing, on its own motion, or upon the receipt of a petition signed by a majority of the residents residing within four hundred (400) feet of any property or parcel of land alleged to be in need of the cleaning. Notice shall be provided to the property owner by:

(a) United States mail two (2) weeks before the date of the hearing mailed to the address of the subject property, except where the land or structure(s) is apparently vacant, and to the address where the ad valorem tax notice for such property is sent by the office charged with collecting ad valorem tax; and

(b) Posting notice for at least two (2) weeks before the date of a hearing on the property or parcel of land alleged to be in need of cleaning and at city hall or another place in the municipality where such notices are posted. Any notice required by this section shall include language that informs the property owner that an adjudication at the hearing that the property or parcel of land is in need of cleaning will authorize the municipality to reenter the property or parcel of land for a period of two (2) years after final adjudication without any further hearing if notice is posted on the property or parcel of land and at city hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is reentered for cleaning. A copy of the required notice mailed and posted as required by this section shall be recorded in the minutes of the governing authority in conjunction with the hearing required by this section.

If, at such hearing, the governing authority shall adjudicate the property or parcel of land in its then condition to be a menace to the public health, safety and welfare of the community, the governing authority, if the owner does not do so himself, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds; filling cisterns; securing abandoned or dilapidated buildings; removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21, and other debris; and draining cesspools and standing water therefrom. The governing authority may by resolution adjudicate the actual cost of cleaning the property and may also impose a penalty not to exceed One Thousand Five Hundred Dollars (\$1,500.00) or fifty percent (50%) of the actual cost, whichever is more. The cost and any penalty may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property. The "cost assessed against the property" means either the cost to the municipality of using its own employees to do the work or the cost to the municipality of any contract executed by the municipality to have the work done, and administrative costs and legal costs of the municipality. For subsequent cleaning within the one-year period after the date of the hearing at which the property or parcel of land was adjudicated in need of cleaning, upon seven (7) days' notice posted both on the property or parcel of land adjudicated in need of cleaning and at city hall or another place in the municipality where such notices are generally posted, and consistent with the municipality's adjudication as authorized in this subsection (1), a municipality may reenter the property or parcel of land to maintain cleanliness without further notice or hearing no more than six (6) times in any twelve-month period with respect to removing or securing abandoned or dilapidated buildings, slabs, dilapidated fences and outside toilets, and no more than twelve (12) times in any twenty-four-month period with respect to cutting grass and weeds and removing rubbish, personal property and other debris on the land, and the expense of cleaning of the property, except as otherwise provided in this section for removal of hazardous substances, shall not exceed an aggregate amount of Twenty Thousand Dollars (\$20,000.00) per year, or the fair market value of the property subsequent to cleaning, whichever is more. The aggregate cost of removing hazardous substances will be the actual cost of such removal to the municipality and shall not be subject to the cost limitations provided in this subsection. The governing authority may assess the same penalty for each time the property or land is cleaned as otherwise provided in this section. The penalty provided herein shall not be assessed against the State of Mississippi upon request for reimbursement under Section 29-1-145, nor shall a municipality clean a parcel owned by the State of Mississippi without first giving notice. Upon written authority from the Secretary of State's office, for state-owned properties, a municipality may forgo the notification process that is prescribed in this subsection and proceed to clean the properties and assess costs as prescribed in this subsection, except that penalties shall not be assessed against the State of Mississippi.

511WHITFIELD ST., STARKVILLE, MS 39759, with the parcel number 102B-00-148.00
(Property Link)

Oktibbeha County Mississippi



Delta Computer Systems, Inc.

Property Link OKTIBBEHA COUNTY, MS

Current Date 8/18/2025

Tax Year 2024

Records Last Updated 8/17/2025

PROPERTY DETAIL

OWNER	CYPRESS PROPERTY SERVICES LLC	ACRES : **NA**
	96 CYPRESS ESTATE CIRCLE	LAND VALUE : 35000
		IMPROVEMENTS : 46820
	PICKENSVILLE AL 35447	TOTAL VALUE: 81820
		ASSESSED : 12273

PARCEL 102B-00-148.00

ADDRESS 511 WHITFIELD

TAX INFORMATION

YEAR 2024	TAX DUE	PAID	BALANCE
COUNTY	676.37	676.37	0.00
CITY	392.74	392.74	0.00
SCHOOL	809.90	809.90	0.00
TOTAL	1879.01	1879.01	0.00

A Print Fee May Apply, Contact County For Total.

LAST PAYMENT DATE 1 / 13 / 2025

MISCELLANEOUS INFORMATION

EXEMPT CODE		LEGAL	PT LOT 3 BLK C
HOMESTEAD CODE	None		614/615 2019/3912
TAX DISTRICT	1110		MAP 102B DB/PG 509/345 726/485
PPIN	014785		B 2019 P 3912 06/10/2019
SECTION	03		
TOWNSHIP	18N		
RANGE	14E		

Book 2019

Page 3912

[PURCHASE COUNTY TAX SALE FILES](#)

TAX SALES HISTORY, FOR UNPAID TAXES

<u>Year</u>	<u>Sold To</u>	<u>Redeemed Date/By</u>
NO TAX SALES FOUND		

[Back](#)

The photographs below were taken from the public view at the city road by Lieutenant Scotty Carrithers at the first inspection on August 1, 2025, at approximately 12:12 hrs.



(Call Card)

STARKVILLE POLICE DEPT		from N/A	
Calls For Service		thru 08/12/2025 08:02	
Call #	25-024958	Dispatcher	CARRITHERS, S
Date/Time	08/01/2025 12:12:17	Disposition	NO ACTION
Type	CODE ENFORCEMENT	Zone	
How Rcvd	OFFICER INITIATED		
Sent To Dispatch			
Location Address	511 WHITFIELD		
Officer Information			
Badge - Name	Dispatched	Arrived	Cleared
CARRITHERS, S	12:12:17	12:12:17	12:13:44
De-Assign	Case Number		
Notes			
8/1/2025 12:13:27 PM	CARRITHERS, S	BLDG APPEARED TO BE IN A DILAPIDATED STATE .	
8/1/2025 12:13:38 PM	CARRITHERS, S	PHOTOS WERE TAKEN FROM THE ROADWAY	

CYPRESS PROPERTY SERVICES LLC
96 CYPRESS ESTATE CIRCLE
PICKENSVILLE, AL 35447

NOTICE

PARCEL NUMBER:102B-00-148.00
511 WHITFIELD STREET, STARKVILLE, MS 39759

Please take notice, pursuant to Mississippi Code Ann. § 21-19-11, a public hearing shall occur on **SEPTEMBER 2, 2025**, before the Starkville Board of Aldermen at 5:30 PM in the Municipal Courtroom of City Hall located at 110 West Main Street for the purpose of determining whether the property referenced above is in such a state of uncleanness as to be a menace to the public health, safety, and welfare of the community. The property owner and all interested persons are invited and encouraged to attend.

An adjudication at the hearing that the property or parcel of land is in need of cleaning will authorize the municipality to reenter the property or parcel of land for a period of two (2) years after final adjudication without any further hearing if notice is posted on the property or parcel of land and at city hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is reentered for cleaning.

If, at such hearing, the City shall adjudicate the property or parcel of land to be a menace to the public health, safety, and welfare of the community, the City, if the owner does not do so himself, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds; filling cisterns; removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21, and other debris; and draining cesspools and standing water therefrom. The City may by resolution adjudicate the actual cost of cleaning the property and may also impose a penalty not to exceed \$250 or 50% of the actual cost, whichever is more. The cost and any penalty may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property.

If you have any questions or seek additional information, contact Starkville's Police Department

Code Enforcement Sgt. Gillen (662) 323-4131.

The photograph below was taken by Sergeant Scotty Carrithers on August 19, 2025, of the Public Hearing Notice posted in the front window at City Hall.

(POSTED AT CITY HALL IN WINDOW OF THE FRONT ENTRANCE)

CYPRESS PROPERTY SERVICES LLC
96 CYPRESS ESTATE CIRCLE
PICKENSVILLE, AL 35447

NOTICE

PARCEL NUMBER:102B-00-148.00
511 WHITFIELD STREET, STARKVILLE, MS 39759

Please take notice, pursuant to Mississippi Code Ann. § 21-19-11, a public hearing shall occur on **SEPTEMBER 2, 2025**, before the Starkville Board of Aldermen at 5:30 PM in the Municipal Courtroom of City Hall located at 110 West Main Street for the purpose of determining whether the property referenced above is in such a state of uncleanliness as to be a menace to the public health, safety, and welfare of the community. The property owner and all interested persons are invited and encouraged to attend.

An adjudication at the hearing that the property or parcel of land is in need of cleaning will authorize the municipality to reenter the property or parcel of land for a period of two (2) years after final adjudication without any further hearing if notice is posted on the property or parcel of land and at city hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is reentered for cleaning.

If, at such hearing, the City shall adjudicate the property or parcel of land to be a menace to the public health, safety, and welfare of the community, the City, if the owner does not do so himself, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds; filling cisterns; removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21, and other debris; and draining cesspools and standing water therefrom. The City may by resolution adjudicate the actual cost of cleaning the property and may also impose a penalty not to exceed \$250 or 50% of the actual cost, whichever is more. The cost and any penalty may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property.

If you have any questions or seek additional information, contact Starkville's Police Department Code Enforcement Sgt. Gillen (662) 323-4131.

(CALLCARD)

Call Sheet Report

STARKVILLE POLICE DEPT

Call #	25-026987	Dispatcher	MULLEN, T
Date/Time	8/19/2025 9:24:06	Disposition	CALL COMPLETED- NO REPORT
Type	CODE ENFORCEMENT	Zone	
Priority	LOW		
How Rcvd	PHONE		
Sent to Dispatch	08/19/2025 09:24:12		

Call To Location
511 WHITFIELD

Locations

Address	Location Type
511 WHITFIELD	CALL LOCATION

Notes

Entered By	Date/Time	Note
MULLEN, T	08/19/2025 09:37:44	PUBLIC HEARING NOTICE POSTED - CARRITHERS
MULLEN, T	08/19/2025 09:35:18	CALL REOPENED: CARRITHERS REQ
MULLEN, T	08/19/2025 09:27:22	NO ACTION - CARRITHERS
MULLEN, T	08/19/2025 09:24:35	PUBLIC HEARING NOTICE POSTED ON FRONT DOOR - CARRITHERS

Officers

Officer	S CARRITHERS	Agency	STARKVILLE PD	Primary Officer	Y	for Unit	C2
Assigned	09:24:39	Enroute	09:24:40	Arrived	09:24:40	De-assigned	
To Station		At Station		Disposition	CALL COMPLETED- NO REPORT	Cleared	09:24:43
Case Numbers						Total Time	00:00:03

Officer	S CARRITHERS	Agency	STARKVILLE PD	Primary Officer	Y	for Unit	C2
Assigned	09:35:25	Enroute	09:35:26	Arrived	09:35:26	De-assigned	
To Station		At Station		Disposition	CALL COMPLETED- NO REPORT	Cleared	09:37:47
Case Numbers						Total Time	00:02:21

Public Hearing notice was posted on the property by Sergeant Scotty Carrithers on July 18, 2025.



(CALLCARD)

Call Sheet Report

STARKVILLE POLICE DEPT

Call #	25-026987	Dispatcher	MULLEN, T
Date/Time	8/19/2025 9:24:06	Disposition	CALL COMPLETED- NO REPORT
Type	CODE ENFORCEMENT	Zone	
Priority	LOW		
How Rcvd	PHONE		
Sent to Dispatch	08/19/2025 09:24:12		

Call To Location
511 WHITFIELD

Locations	
Address	Location Type
511 WHITFIELD	CALL LOCATION

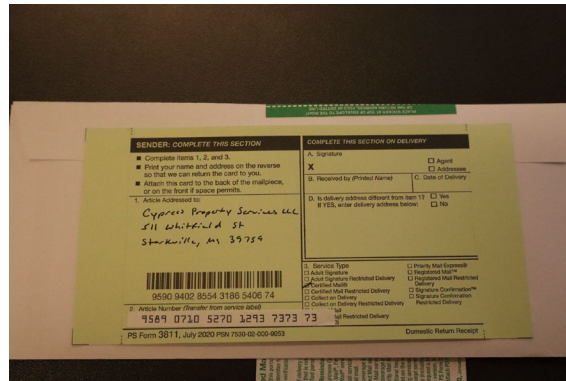
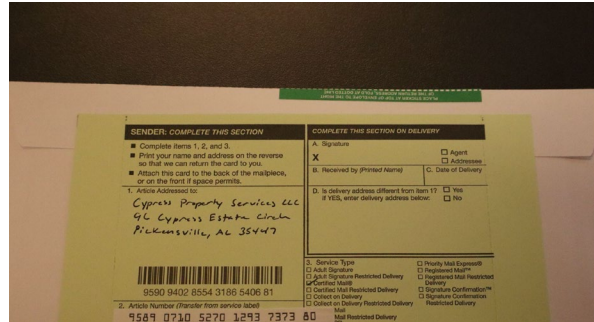
Notes		
Entered By	Date/Time	Note
MULLEN, T	08/19/2025 09:37:44	PUBLIC HEARING NOTICE POSTED - CARRITHERS
MULLEN, T	08/19/2025 09:35:18	CALL REOPENED: CARRITHERS REQ
MULLEN, T	08/19/2025 09:27:22	NO ACTION - CARRITHERS
MULLEN, T	08/19/2025 09:24:35	PUBLIC HEARING NOTICE POSTED ON FRONT DOOR - CARRITHERS

Officers			
Officer	S CARRITHERS	Agency	STARKVILLE PD
		Primary Officer	Y for Unit C2
Assigned	09:24:39	Enroute	09:24:40
Arrived	09:24:40	De-assigned	
Cleared	09:24:43	Total Time	00:00:03
To Station	At Station	Disposition	CALL COMPLETED- NO REPORT
Case Numbers			

Officer	S CARRITHERS	Agency	STARKVILLE PD	Primary Officer	Y for Unit C2
Assigned	09:35:25	Enroute	09:35:26	Arrived	09:35:26
De-assigned		Cleared	09:37:47	Total Time	00:02:21
To Station	At Station	Disposition	CALL COMPLETED- NO REPORT		
Case Numbers					

Public Hearing notice mailed to the property owner via US mail on August 19, 2025.

(PHOTOS OF MAIL SENT)



(CALLCARD)

Call Sheet Report STARKVILLE POLICE DEPT

Call # 25-026995
Date/Time 8/19/2025 9:41:30
Type CODE ENFORCEMENT
Priority LOW
How Rcvd PHONE
Sent to Dispatch 08/19/2025 09:41:56

Dispatcher MULLEN, T
Disposition CALL COMPLETED- NO REPORT
Zone 2

Call To Location
POST OFFICE
822 HWY 12 WEST STARKVILLE MS

Locations
Address
822 HWY 12 WEST STARKVILLE MS

Location Type
CALL LOCATION

Officers
Officer S CARRITHERS Agency STARKVILLE PD Primary Officer Y for Unit C2
Assigned 09:42:07 Enroute 09:42:08 Arrived 09:42:14 De-assigned Cleared 10:49:54 Total Time 01:07:40
To Station At Station Disposition CALL COMPLETED- NO REPORT
Case Numbers

This Administrative Inspection Warrant was executed by Lieutenant Scotty Carrithers, Sergeant Gillen and Building Official Stein McMullen on August 21, 2025, at approximately 0825hrs. Photographs were taken of the property and of the structure.

STATE OF MISSISSIPPI
COUNTY OF OKTIBBEHA
CITY OF STARKVILLE

ADMINISTRATIVE INSPECTION WARRANT

Whereas, Affiant Sgt. Samantha Gillen, a Law Enforcement Officer in the State of Mississippi, known to me to be credible persons, have this day made complaint on oath before me as follows:

1. That affiants have good reason to believe and do believe that certain things hereinafter described as now being concealed in or about the following place in this county:

The entire property and house, including any locked or secured rooms or compartments at 511 Whitfield St, Starkville, Oktibbeha County, Mississippi, Parcel #102B-00-148.00, and any out buildings on the property to include a garage and storage buildings.

2. That the place described above is occupied and controlled by:

Cypress Property Services LLC and unknown persons

3. That said things particularly described as follows:

Any and all evidence of structural damage and dilapidated conditions that are unfit for human habitation and a menace to the public health, safety, and welfare.

4. That possession of the above said described things is in itself unlawful (or the public has a primary interest in, or primary right to possession of the above described things), in that said things are:

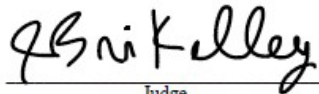
IN VIOLATION OF STARKVILLE UNIFIED DEVELOPMENT CODE SECTION 16.1.1 SUB SECTION D. (GENERAL NUISANCE), AS WELL AS 2020 MISSISSIPPI CODE 21-19-11(HEALTH, SAFETY, AND WELFARE).

5. The facts tending to establish the following grounds for issuance of a Search Warrant are set forth in the affidavit with attached sheet headed Underlying Facts and Circumstances, which were reviewed by this court. This court, having examined and considered said affidavit and attachment, and also having heard and considered the evidence in support thereof from the affiants named therein does find that probable cause for the issuance of a search warrant does exist. THEREFORE, you are hereby commanded to proceed at any time in the day or night to the place described above and search forthwith said place for the things specified above, making known to the person or persons occupying or controlling said place, if any, your purpose and authority for so doing, and if the things specified above be found there to seize them, leaving a copy of this warrant and a receipt for the things taken; and bring the things seized before the court instant; and prepare a written inventory of the items seized, and have then and there this writ, with your proceedings noted therein.

6. Do not interpret this writ as limiting your authority to seize all contraband and things the possession of which in itself is unlawful which you find incident to your search, or as limiting your authority to make otherwise valid arrest at the place described above.

This warrant shall be executed within 10 days of the date of issuance.

Witness my hand on this 18 day of August 2025.


Judge

(CALL CARD)

Call Sheet Report

STARKVILLE POLICE DEPT

Call # 25-027226
Date/Time 8/21/2025 8:25:08
Type CODE ENFORCEMENT
Priority LOW
How Rcvd RADIO
Sent to Dispatch 08/21/2025 08:25:49

Dispatcher MULLEN, T
Disposition CALL COMPLETED- NO REPORT
Zone

Call To Location
511 WHITFIELD

Locations

Address
511 WHITFIELD

Location Type
CALL LOCATION

Notes

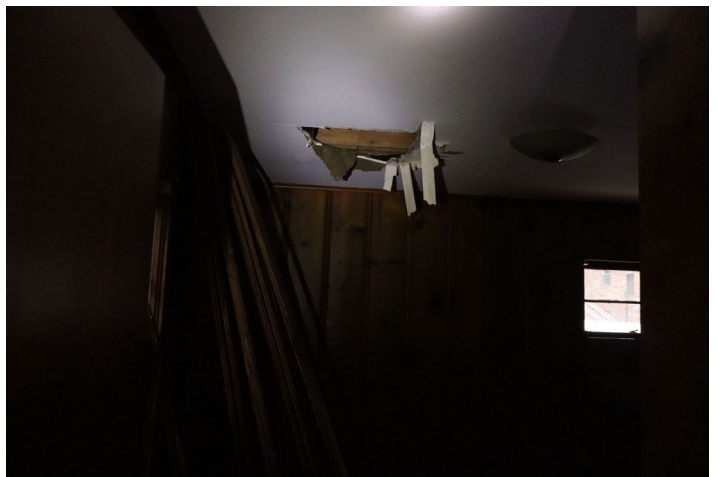
Entered By	Date/Time	Note
MULLEN, T	08/21/2025 08:59:28	PROPERTY OWNER WAS PRESENCE AND PAPER WAS SERVED
MULLEN, T	08/21/2025 08:30:01	CARRITHERS, GILLEN, CITY BUILDING INSPECTOR 10-23

Officers

Officer	S CARRITHERS	Agency	STARKVILLE PD	Primary Officer	Y	for Unit	C2
Assigned	08:29:19	Enroute	08:29:20	Arrived	08:29:20	De-assigned	
Cleared	08:58:52	Total Time	00:29:32				
To Station		At Station		Disposition	CALL COMPLETED- NO REPORT		
Case Numbers							

Officer	S GILLEN	Agency	STARKVILLE PD	Primary Officer	Y	for Unit	P19
Assigned	08:29:23	Enroute	08:29:24	Arrived	08:29:24	De-assigned	
Cleared	08:58:52	Total Time	00:29:28				
To Station		At Station		Disposition	CALL COMPLETED- NO REPORT		
Case Numbers							











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

**AGENDA ITEM DEPT.: Public
Hearing AGENDA DATE: 9.2.25
PAGE: 1 of 35**

SUBJECT: Second Public Hearing and Consideration on the tax millage for the City of Starkville for Fiscal Year 2025 – 2026.

REQUESTING

DEPARTMENT: Board of Aldermen

DIRECTOR'S

AUTHORIZATION: Alderwoman Sandra Sistrunk
Budget Chairman

FOR INFORMATION CONTRACT: Webb Corban, CPA, Director of Finance
Lesia Hardin, City Clerk/CFO,
or Connor Carraway Accounting Manager at Starkville Utilities

PUBLIC HEARING NOTICE

NOTICE OF A PUBLIC HEARING ON THE PROPOSED BUDGET AND PROPOSED TAX LEVIES FOR THE UPCOMING FISCAL YEAR 2026 FOR THE CITY OF STARKVILLE

The City of Starkville will hold a public hearing on its proposed budget and proposed tax levies for fiscal year 2026 on **Tuesday, September 2, at 5:30 PM** in the **Municipal Court Room of City Hall at 110 West Main Street.**

The City of Starkville is now operating with projected total budget revenue of \$30,999,074. 33.86% or \$10,495,000 of such revenue is obtained through ad valorem taxes. For next fiscal year, the proposed budget has a total projected revenue of \$32,838,101. Of that amount, 35.46% or \$11,644,500 is proposed to be financed through a total ad valorem tax levy.

For next fiscal year, the City of Starkville is proposing to increase your ad valorem tax millage rate by (up to) 3.00 mills from 32.00 mills to 35.00 mills. This increase means you will pay more in ad valorem taxes on your home, automobile tag, utilities, business fixtures and equipment and rental real property. A millage rate of 31.54 will produce the same amount of revenue from ad valorem taxes as was collected the prior year. The millage rate for the prior year was 32.00.

Any citizen of the City of Starkville is invited to attend this public hearing on the proposed budget and tax levies, and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken. A proposed summary budget will be posted to the City's web site prior to the Public Hearing.



City of Starkville, MS

Budget Comparison Report

Group Summary

Category	FY2025	FY2026	Increase / (Decrease)	%
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - UNDESIGNATED				
200 - TAXES	10,582,500.00	11,443,867.00	861,367.00	8.14
206 - LIEU OF TAXES	813,700.00	817,000.00	3,300.00	0.41
220 - LICENSES AND PERMITS	379,500.00	420,500.00	41,000.00	10.80
230 - INTERGOVERNMENTAL REVENUES	12,503,242.00	13,546,975.00	1,043,733.00	8.35
250 - GRANTS	383,762.00	124,176.00	-259,586.00	-67.64
330 - FINES AND FORFEITS	704,000.00	775,150.00	71,150.00	10.11
340 - MISCELLANEOUS	1,097,800.00	975,800.00	-122,000.00	-11.11
360 - CHARGES FOR SERVICES	38,320.00	41,500.00	3,180.00	8.30
380 - TRANSFERS AND NON REVENUE RECEIPTS	4,496,250.00	4,380,000.00	-116,250.00	-2.59
Total Department: 000 - UNDESIGNATED:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Total Revenue:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Expense				
Department: 100 - BOARD OF ALDERMEN				
400 - PERSONNEL SERVICES	220,450.00	225,485.00	5,035.00	2.28
500 - SUPPLIES	250.00	500.00	250.00	100.00
600 - CONTRACTUAL SERVICES	14,250.00	13,500.00	-750.00	-5.26
Total Department: 100 - BOARD OF ALDERMEN:	234,950.00	239,485.00	4,535.00	1.93
Department: 110 - MUNICIPAL COURT				
400 - PERSONNEL SERVICES	431,625.00	429,640.00	-1,985.00	-0.46
500 - SUPPLIES	9,000.00	9,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	44,275.00	57,300.00	13,025.00	29.42
900 - CAPITAL OUTLAY	3,000.00	3,500.00	500.00	16.67
Total Department: 110 - MUNICIPAL COURT:	487,900.00	499,440.00	11,540.00	2.37
Department: 120 - MAYORS OFFICE				
400 - PERSONNEL SERVICES	184,725.00	185,160.00	435.00	0.24
500 - SUPPLIES	10,000.00	2,000.00	-8,000.00	-80.00
600 - CONTRACTUAL SERVICES	132,700.00	122,750.00	-9,950.00	-7.50
Total Department: 120 - MAYORS OFFICE:	327,425.00	309,910.00	-17,515.00	-5.35

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Department: 123 - IT				
400 - PERSONNEL SERVICES	394,185.00	389,510.00	-4,675.00	-1.19
500 - SUPPLIES	4,750.00	3,000.00	-1,750.00	-36.84
600 - CONTRACTUAL SERVICES	239,500.00	260,135.00	20,635.00	8.62
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	66,000.00	0.00	-66,000.00	-100.00
800 - DEBT SERVICE	39,730.00	37,070.00	-2,660.00	-6.70
900 - CAPITAL OUTLAY	145,225.00	120,000.00	-25,225.00	-17.37
Total Department: 123 - IT:	889,390.00	809,715.00	-79,675.00	-8.96
Department: 130 - ELECTIONS				
500 - SUPPLIES	4,000.00	500.00	-3,500.00	-87.50
600 - CONTRACTUAL SERVICES	28,500.00	2,000.00	-26,500.00	-92.98
Total Department: 130 - ELECTIONS:	32,500.00	2,500.00	-30,000.00	-92.31
Department: 142 - CITY CLERKS OFFICE				
400 - PERSONNEL SERVICES	471,335.00	477,720.00	6,385.00	1.35
500 - SUPPLIES	8,250.00	8,250.00	0.00	0.00
600 - CONTRACTUAL SERVICES	243,250.00	264,250.00	21,000.00	8.63
900 - CAPITAL OUTLAY	2,250.00	4,500.00	2,250.00	100.00
Total Department: 142 - CITY CLERKS OFFICE:	725,085.00	754,720.00	29,635.00	4.09
Department: 160 - ATTORNEY AND STAFF				
400 - PERSONNEL SERVICES	73,920.00	73,925.00	5.00	0.01
Total Department: 160 - ATTORNEY AND STAFF:	73,920.00	73,925.00	5.00	0.01
Department: 169 - LEGAL				
600 - CONTRACTUAL SERVICES	205,000.00	185,000.00	-20,000.00	-9.76
Total Department: 169 - LEGAL:	205,000.00	185,000.00	-20,000.00	-9.76
Department: 180 - HUMAN RESOURCES				
400 - PERSONNEL SERVICES	484,300.00	494,310.00	10,010.00	2.07
500 - SUPPLIES	2,100.00	2,000.00	-100.00	-4.76
600 - CONTRACTUAL SERVICES	51,450.00	51,850.00	400.00	0.78
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00
Total Department: 180 - HUMAN RESOURCES:	540,850.00	551,160.00	10,310.00	1.91
Department: 190 - CITY PLANNER				
400 - PERSONNEL SERVICES	203,910.00	204,425.00	515.00	0.25
500 - SUPPLIES	600.00	600.00	0.00	0.00
600 - CONTRACTUAL SERVICES	116,845.00	74,300.00	-42,545.00	-36.41
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00
Total Department: 190 - CITY PLANNER:	324,355.00	282,325.00	-42,030.00	-12.96

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	%
Department: 191 - EXTERNAL SERVICE				
400 - PERSONNEL SERVICES	182,025.00	5,000.00	-177,025.00	-97.25
Total Department: 191 - EXTERNAL SERVICE:	182,025.00	5,000.00	-177,025.00	-97.25
Department: 192 - GENERAL GOVERN BLDG & PLANT				
500 - SUPPLIES	5,300.00	5,500.00	200.00	3.77
600 - CONTRACTUAL SERVICES	153,500.00	156,500.00	3,000.00	1.95
Total Department: 192 - GENERAL GOVERN BLDG & PLANT:	158,800.00	162,000.00	3,200.00	2.02
Department: 195 - TRANSFERS TO OTHER AGENCIES				
600 - CONTRACTUAL SERVICES	65,898.00	63,985.00	-1,913.00	-2.90
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	4,500.00	4,500.00	0.00	0.00
990 - TRANSFERS	932,800.00	732,800.00	-200,000.00	-21.44
Total Department: 195 - TRANSFERS TO OTHER AGENCIES:	1,003,198.00	801,285.00	-201,913.00	-20.13
Department: 196 - CEMETERY ADMINISTRATION				
600 - CONTRACTUAL SERVICES	23,500.00	25,500.00	2,000.00	8.51
631 - ODDFELLOWS	22,500.00	24,500.00	2,000.00	8.89
Total Department: 196 - CEMETERY ADMINISTRATION:	46,000.00	50,000.00	4,000.00	8.70
Department: 197 - ENGINEERING				
400 - PERSONNEL SERVICES	569,530.00	587,655.00	18,125.00	3.18
500 - SUPPLIES	5,000.00	5,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	57,560.00	84,950.00	27,390.00	47.59
900 - CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00
Total Department: 197 - ENGINEERING:	637,090.00	682,605.00	45,515.00	7.14
Department: 201 - POLICE DEPARTMENT				
400 - PERSONNEL SERVICES	6,423,571.00	6,763,370.00	339,799.00	5.29
500 - SUPPLIES	521,000.00	538,500.00	17,500.00	3.36
600 - CONTRACTUAL SERVICES	1,029,400.00	1,113,655.00	84,255.00	8.18
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	27,533.00	4,259.00	-23,274.00	-84.53
800 - DEBT SERVICE	77,700.00	230,000.00	152,300.00	196.01
900 - CAPITAL OUTLAY	104,742.00	60,000.00	-44,742.00	-42.72
Total Department: 201 - POLICE DEPARTMENT:	8,183,946.00	8,709,784.00	525,838.00	6.43
Department: 245 - DISPATCHERS				
400 - PERSONNEL SERVICES	369,215.00	392,230.00	23,015.00	6.23
500 - SUPPLIES	1,000.00	2,000.00	1,000.00	100.00
600 - CONTRACTUAL SERVICES	2,500.00	2,500.00	0.00	0.00
Total Department: 245 - DISPATCHERS:	372,715.00	396,730.00	24,015.00	6.44
Department: 246 - CODE ENFORCEMENT				
400 - PERSONNEL SERVICES	144,225.00	150,750.00	6,525.00	4.52

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	%
500 - SUPPLIES	4,500.00	6,500.00	2,000.00	44.44
600 - CONTRACTUAL SERVICES	22,555.00	27,840.00	5,285.00	23.43
Total Department: 246 - CODE ENFORCEMENT:	171,280.00	185,090.00	13,810.00	8.06
Department: 254 - DUI GRANT				
400 - PERSONNEL SERVICES	188,115.00	188,890.00	775.00	0.41
Total Department: 254 - DUI GRANT:	188,115.00	188,890.00	775.00	0.41
Department: 261 - FIRE DEPARTMENT				
400 - PERSONNEL SERVICES	4,722,685.00	4,838,955.00	116,270.00	2.46
500 - SUPPLIES	138,100.00	132,100.00	-6,000.00	-4.34
600 - CONTRACTUAL SERVICES	309,425.00	347,565.00	38,140.00	12.33
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	33,447.00	0.00	-33,447.00	-100.00
800 - DEBT SERVICE	222,975.00	212,575.00	-10,400.00	-4.66
900 - CAPITAL OUTLAY	65,813.00	122,500.00	56,687.00	86.13
Total Department: 261 - FIRE DEPARTMENT:	5,492,445.00	5,653,695.00	161,250.00	2.94
Department: 281 - BUILDING/COMMUNITY DEVELOPMENT				
400 - PERSONNEL SERVICES	295,475.00	365,545.00	70,070.00	23.71
500 - SUPPLIES	7,600.00	8,100.00	500.00	6.58
600 - CONTRACTUAL SERVICES	125,265.00	45,500.00	-79,765.00	-63.68
900 - CAPITAL OUTLAY	100.00	0.00	-100.00	-100.00
Total Department: 281 - BUILDING/COMMUNITY DEVELOPMENT:	428,440.00	419,145.00	-9,295.00	-2.17
Department: 290 - CIVIL DEFENSE/WARNING SYSTEM				
600 - CONTRACTUAL SERVICES	28,200.00	28,200.00	0.00	0.00
900 - CAPITAL OUTLAY	67,500.00	21,800.00	-45,700.00	-67.70
Total Department: 290 - CIVIL DEFENSE/WARNING SYSTEM:	95,700.00	50,000.00	-45,700.00	-47.75
Department: 301 - STREET DEPARTMENT				
400 - PERSONNEL SERVICES	1,076,775.00	1,126,195.00	49,420.00	4.59
500 - SUPPLIES	252,000.00	257,000.00	5,000.00	1.98
600 - CONTRACTUAL SERVICES	604,855.00	956,725.00	351,870.00	58.17
800 - DEBT SERVICE	31,215.00	57,875.00	26,660.00	85.41
900 - CAPITAL OUTLAY	162,290.00	0.00	-162,290.00	-100.00
Total Department: 301 - STREET DEPARTMENT:	2,127,135.00	2,397,795.00	270,660.00	12.72
Department: 360 - ANIMAL CONTROL				
400 - PERSONNEL SERVICES	114,415.00	114,680.00	265.00	0.23
500 - SUPPLIES	6,500.00	7,000.00	500.00	7.69
600 - CONTRACTUAL SERVICES	6,600.00	8,100.00	1,500.00	22.73
Total Department: 360 - ANIMAL CONTROL:	127,515.00	129,780.00	2,265.00	1.78

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Department: 550 - PARKS AND REC DEPARTMENT				
600 - CONTRACTUAL SERVICES	1,878,000.00	2,218,250.00	340,250.00	18.12
Total Department: 550 - PARKS AND REC DEPARTMENT:	1,878,000.00	2,218,250.00	340,250.00	18.12
Department: 900 - INTERFUND TRANSACTIONS				
900 - CAPITAL OUTLAY	3,000,000.00	3,450,000.00	450,000.00	15.00
950 - TRANSFERS	15,000.00	15,000.00	0.00	0.00
990 - TRANSFERS	3,050,295.00	3,301,739.00	251,444.00	8.24
Total Department: 900 - INTERFUND TRANSACTIONS:	6,065,295.00	6,766,739.00	701,444.00	11.56
Total Expense:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Total Fund: 001 - GENERAL FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 002 - RESTRICTED POLICE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
330 - FINES AND FORFEITS	4,000.00	3,415.00	-585.00	-14.63
380 - TRANSFERS AND NON REVENUE RECEIPTS	30,000.00	21,000.00	-9,000.00	-30.00
Total Department: 000 - UNDESIGNATED:	34,000.00	24,415.00	-9,585.00	-28.19
Total Revenue:	34,000.00	24,415.00	-9,585.00	-28.19
Expense				
Department: 251 - DRUG EDUCATION FUND				
500 - SUPPLIES	9,000.00	15,000.00	6,000.00	66.67
600 - CONTRACTUAL SERVICES	25,000.00	9,415.00	-15,585.00	-62.34
Total Department: 251 - DRUG EDUCATION FUND:	34,000.00	24,415.00	-9,585.00	-28.19
Total Expense:	34,000.00	24,415.00	-9,585.00	-28.19
Total Fund: 002 - RESTRICTED POLICE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 003 - RESTRICTED FIRE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	167,000.00	167,000.00	0.00	0.00
Total Department: 000 - UNDESIGNATED:	167,000.00	167,000.00	0.00	0.00
Total Revenue:	167,000.00	167,000.00	0.00	0.00
Expense				
Department: 560 - RESTRICTED FIRE FUND				
500 - SUPPLIES	2,000.00	2,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00
800 - DEBT SERVICE	163,816.00	163,820.00	4.00	0.00
900 - CAPITAL OUTLAY	434.00	430.00	-4.00	-0.92
Total Department: 560 - RESTRICTED FIRE FUND:	167,000.00	167,000.00	0.00	0.00
Total Expense:	167,000.00	167,000.00	0.00	0.00
Total Fund: 003 - RESTRICTED FIRE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 015 - AIRPORT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	120,810.00	120,810.00	0.00	0.00
340 - MISCELLANEOUS	50,900.00	50,600.00	-300.00	-0.59
360 - CHARGES FOR SERVICES	893,575.00	879,200.00	-14,375.00	-1.61
380 - TRANSFERS AND NON REVENUE RECEIPTS	667,500.00	650,000.00	-17,500.00	-2.62
Total Department: 000 - UNDESIGNATED:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Revenue:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Expense				
Department: 505 - AIRPORT				
400 - PERSONNEL SERVICES	332,110.00	352,155.00	20,045.00	6.04
500 - SUPPLIES	643,500.00	540,000.00	-103,500.00	-16.08
600 - CONTRACTUAL SERVICES	125,450.00	134,600.00	9,150.00	7.29
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	67,530.00	100,000.00	32,470.00	48.08
900 - CAPITAL OUTLAY	564,195.00	573,855.00	9,660.00	1.71
Total Department: 505 - AIRPORT:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Expense:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Fund: 015 - AIRPORT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 016 - RESTRICTED AIRPORT				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	692,841.00	453,247.00	-239,594.00	-34.58
Total Department: 000 - UNDESIGNATED:	692,841.00	453,247.00	-239,594.00	-34.58
Total Revenue:	692,841.00	453,247.00	-239,594.00	-34.58
Expense				
Department: 515 - RESTRICTED PROJECTS				
600 - CONTRACTUAL SERVICES	180,030.00	124,070.00	-55,960.00	-31.08
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	512,811.00	329,177.00	-183,634.00	-35.81
Total Department: 515 - RESTRICTED PROJECTS:	692,841.00	453,247.00	-239,594.00	-34.58
Total Expense:	692,841.00	453,247.00	-239,594.00	-34.58
Total Fund: 016 - RESTRICTED AIRPORT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 022 - ENVIRONMENTAL SERVICES				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	3,425,000.00	3,600,000.00	175,000.00	5.11
380 - TRANSFERS AND NON REVENUE RECEIPTS	325,000.00	305,000.00	-20,000.00	-6.15
Total Department: 000 - UNDESIGNATED:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Revenue:	3,750,000.00	3,905,000.00	155,000.00	4.13
Expense				
Department: 322 - SANITATION DEPARTMENT				
400 - PERSONNEL SERVICES	2,033,355.00	2,099,530.00	66,175.00	3.25
500 - SUPPLIES	261,485.00	301,000.00	39,515.00	15.11
600 - CONTRACTUAL SERVICES	838,570.00	922,720.00	84,150.00	10.03
800 - DEBT SERVICE	415,095.00	393,579.29	-21,515.71	-5.18
900 - CAPITAL OUTLAY	201,495.00	188,170.71	-13,324.29	-6.61
Total Department: 322 - SANITATION DEPARTMENT:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Expense:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Fund: 022 - ENVIRONMENTAL SERVICES:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 023 - LANDFILL ACCOUNT				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Department: 000 - UNDESIGNATED:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Revenue:	1,390,000.00	1,470,000.00	80,000.00	5.76
Expense				
Department: 323 - LANDFILL				
600 - CONTRACTUAL SERVICES	240,000.00	80,000.00	-160,000.00	-66.67
900 - CAPITAL OUTLAY	1,150,000.00	1,390,000.00	240,000.00	20.87
Total Department: 323 - LANDFILL:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Expense:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Fund: 023 - LANDFILL ACCOUNT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 120 - MODERNIZATION USE TAX				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	2,200,000.00	2,450,000.00	250,000.00	11.36
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,994,000.00	530,000.00	-1,464,000.00	-73.42
Total Department: 000 - UNDESIGNATED:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Total Revenue:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Expense				
Department: 300 - STREET DEPARTMENT				
900 - CAPITAL OUTLAY	2,751,485.00	1,609,180.00	-1,142,305.00	-41.52
Total Department: 300 - STREET DEPARTMENT:	2,751,485.00	1,609,180.00	-1,142,305.00	-41.52
Department: 800 - DEBT SERVICE				
800 - DEBT SERVICE	1,442,515.00	1,370,820.00	-71,695.00	-4.97
Total Department: 800 - DEBT SERVICE:	1,442,515.00	1,370,820.00	-71,695.00	-4.97
Total Expense:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Total Fund: 120 - MODERNIZATION USE TAX:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 151 - STATE FORFEITED FUNDS				
Revenue				
Department: 000 - UNDESIGNATED				
330 - FINES AND FORFEITS	15,160.00	0.00	-15,160.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	187,000.00	190,000.00	3,000.00	1.60
Total Department: 000 - UNDESIGNATED:	202,160.00	190,000.00	-12,160.00	-6.02
Total Revenue:	202,160.00	190,000.00	-12,160.00	-6.02
Expense				
Department: 216 - STATE FORFEITED FUNDS				
500 - SUPPLIES	40,000.00	40,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	6,500.00	0.00	-6,500.00	-100.00
900 - CAPITAL OUTLAY	155,660.00	150,000.00	-5,660.00	-3.64
Total Department: 216 - STATE FORFEITED FUNDS:	202,160.00	190,000.00	-12,160.00	-6.02
Total Expense:	202,160.00	190,000.00	-12,160.00	-6.02
Total Fund: 151 - STATE FORFEITED FUNDS:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 200 - DEBT SERVICE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	140,335.00	195,986.00	55,651.00	39.66
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,450,295.00	2,801,739.00	-3,648,556.00	-56.56
Total Department: 000 - UNDESIGNATED:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Revenue:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Expense				
Department: 800 - DEBT SERVICE				
000 - UNDESIGNED	3,731,250.00	0.00	-3,731,250.00	-100.00
600 - CONTRACTUAL SERVICES	93,750.00	0.00	-93,750.00	-100.00
800 - DEBT SERVICE	2,765,630.00	2,997,725.00	232,095.00	8.39
Total Department: 800 - DEBT SERVICE:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Expense:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Fund: 200 - DEBT SERVICE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 300 - CAPITAL PROJECTS FUND				
Revenue				
Department: 000 - UNDESIGNATED				
250 - GRANTS	75,600.00	0.00	-75,600.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,511,500.00	6,300,000.00	-211,500.00	-3.25
Total Department: 000 - UNDESIGNATED:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Revenue:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Expense				
Department: 000 - UNDESIGNATED				
600 - CONTRACTUAL SERVICES	59,600.00	0.00	-59,600.00	-100.00
900 - CAPITAL OUTLAY	6,527,500.00	6,300,000.00	-227,500.00	-3.49
Total Department: 000 - UNDESIGNATED:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Expense:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Fund: 300 - CAPITAL PROJECTS FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 301 - CITY OWNED BUILDING FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	510,500.00	152,500.00	-358,000.00	-70.13
Total Department: 000 - UNDESIGNATED:	510,500.00	152,500.00	-358,000.00	-70.13
Total Revenue:	510,500.00	152,500.00	-358,000.00	-70.13
Expense				
Department: 000 - UNDESIGNATED				
900 - CAPITAL OUTLAY	510,500.00	152,500.00	-358,000.00	-70.13
Total Department: 000 - UNDESIGNATED:	510,500.00	152,500.00	-358,000.00	-70.13
Total Expense:	510,500.00	152,500.00	-358,000.00	-70.13
Total Fund: 301 - CITY OWNED BUILDING FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 303 - INDUSTRIAL PARK BOND				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	0.00	500.00	500.00	0.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	187,500.00	115,000.00	-72,500.00	-38.67
Total Department: 000 - UNDESIGNATED:	187,500.00	115,500.00	-72,000.00	-38.40
Total Revenue:	187,500.00	115,500.00	-72,000.00	-38.40
Expense				
Department: 600 - CAPITAL PROJECTS				
600 - CONTRACTUAL SERVICES	47,590.00	17,000.00	-30,590.00	-64.28
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	139,910.00	98,500.00	-41,410.00	-29.60
Total Department: 600 - CAPITAL PROJECTS:	187,500.00	115,500.00	-72,000.00	-38.40
Total Expense:	187,500.00	115,500.00	-72,000.00	-38.40
Total Fund: 303 - INDUSTRIAL PARK BOND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 304 - SS4A GRANT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	220,000.00	220,000.00	0.00
Total Department: 000 - UNDESIGNATED:	0.00	220,000.00	220,000.00	0.00
Total Revenue:	0.00	220,000.00	220,000.00	0.00
Expense				
Department: 000 - UNDESIGNATED				
900 - CAPITAL OUTLAY	0.00	220,000.00	220,000.00	0.00
Total Department: 000 - UNDESIGNATED:	0.00	220,000.00	220,000.00	0.00
Total Expense:	0.00	220,000.00	220,000.00	0.00
Total Fund: 304 - SS4A GRANT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	33,106.64	0.00	-33,106.64	-100.00
340 - MISCELLANEOUS	9,539.59	0.00	-9,539.59	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	2,039,873.09	0.00	-2,039,873.09	-100.00
Total Department: 000 - UNDESIGNATED:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Revenue:	2,082,519.32	0.00	-2,082,519.32	-100.00
Expense				
Department: 300 - STREET DEPARTMENT				
900 - CAPITAL OUTLAY	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Department: 300 - STREET DEPARTMENT:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Expense:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	15,143.00	0.00	-15,143.00	-100.00
Total Department: 000 - UNDESIGNATED:	15,143.00	0.00	-15,143.00	-100.00
Department: 351 - JL KING PARK				
340 - MISCELLANEOUS	464.00	0.00	-464.00	-100.00
Total Department: 351 - JL KING PARK:	464.00	0.00	-464.00	-100.00
Total Revenue:	15,607.00	0.00	-15,607.00	-100.00
Expense				
Department: 351 - JL KING PARK				
990 - TRANSFERS	15,607.00	0.00	-15,607.00	-100.00
Total Department: 351 - JL KING PARK:	15,607.00	0.00	-15,607.00	-100.00
Total Expense:	15,607.00	0.00	-15,607.00	-100.00
Total Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 309 - AMERICAN RELIEF FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	6,306,666.20	5,500,000.00	-806,666.20	-12.79
340 - MISCELLANEOUS	203,000.00	0.00	-203,000.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,705,375.20	6,100,000.00	-605,375.20	-9.03
Total Department: 000 - UNDESIGNATED:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Total Revenue:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Expense				
Department: 318 - MS182/MLK				
900 - CAPITAL OUTLAY	12,613,332.40	11,000,000.00	-1,613,332.40	-12.79
Total Department: 318 - MS182/MLK:	12,613,332.40	11,000,000.00	-1,613,332.40	-12.79
Department: 900 - INTERFUND TRANSACTIONS				
990 - TRANSFERS	601,709.00	600,000.00	-1,709.00	-0.28
Total Department: 900 - INTERFUND TRANSACTIONS:	601,709.00	600,000.00	-1,709.00	-0.28
Total Expense:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Total Fund: 309 - AMERICAN RELIEF FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJEC				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	5,400,000.00	2,000,000.00	-3,400,000.00	-62.96
340 - MISCELLANEOUS	145,000.00	90,000.00	-55,000.00	-37.93
380 - TRANSFERS AND NON REVENUE RECEIPTS	3,325,000.00	6,000,000.00	2,675,000.00	80.45
Total Department: 000 - UNDESIGNATED:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Total Revenue:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Expense				
Department: 656 - MAIN STREET CORRIDOR				
600 - CONTRACTUAL SERVICES	100,000.00	50,000.00	-50,000.00	-50.00
900 - CAPITAL OUTLAY	8,770,000.00	8,040,000.00	-730,000.00	-8.32
Total Department: 656 - MAIN STREET CORRIDOR:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Total Expense:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
ind: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023)				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	201,500.00	0.00	-201,500.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	9,251,000.00	1,557,802.00	-7,693,198.00	-83.16
Total Department: 000 - UNDESIGNATED:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Revenue:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Expense				
Department: 551 - PARK & REC TOURISM				
900 - CAPITAL OUTLAY	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Department: 551 - PARK & REC TOURISM:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Expense:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Fund: 312 - PARKS CAPITAL PROJECT FUND (2023):	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 313 - SPRING/HWY 12 LINKAGE TAP				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	166,666.66	252,030.00	85,363.34	51.22
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	434,540.00	434,540.00	0.00
Total Department: 000 - UNDESIGNATED:	166,666.66	686,570.00	519,903.34	311.94
Total Revenue:	166,666.66	686,570.00	519,903.34	311.94
Expense				
Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATION				
900 - CAPITAL OUTLAY	166,666.66	686,570.00	519,903.34	311.94
Total Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS:	166,666.66	686,570.00	519,903.34	311.94
Total Expense:	166,666.66	686,570.00	519,903.34	311.94
Total Fund: 313 - SPRING/HWY 12 LINKAGE TAP:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 375 - PARK AND REC TOURISM				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	3,070,000.00	3,175,000.00	105,000.00	3.42
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,750,000.00	1,940,000.00	190,000.00	10.86
Total Department: 000 - UNDESIGNATED:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Revenue:	4,820,000.00	5,115,000.00	295,000.00	6.12
Expense				
Department: 551 - PARK & REC TOURISM				
600 - CONTRACTUAL SERVICES	269,385.00	306,300.00	36,915.00	13.70
800 - DEBT SERVICE	2,308,700.00	2,308,700.00	0.00	0.00
900 - CAPITAL OUTLAY	2,241,915.00	2,500,000.00	258,085.00	11.51
Total Department: 551 - PARK & REC TOURISM:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Expense:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Fund: 375 - PARK AND REC TOURISM:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	26,500,000.00	21,500,000.00	-5,000,000.00	-18.87
380 - TRANSFERS AND NON REVENUE RECEIPTS	200,000.00	0.00	-200,000.00	-100.00
Total Department: 000 - UNDESIGNATED:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Revenue:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Expense				
Department: 318 - MS182/MLK				
900 - CAPITAL OUTLAY	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Department: 318 - MS182/MLK:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Expense:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 700 - STARK/HOSPITAL ROAD EXPANSION				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	24,000.00	0.00	-24,000.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	779,774.00	0.00	-779,774.00	-100.00
Total Department: 000 - UNDESIGNATED:	803,774.00	0.00	-803,774.00	-100.00
Total Revenue:	803,774.00	0.00	-803,774.00	-100.00
Expense				
Department: 300 - STREET DEPARTMENT				
990 - TRANSFERS	803,774.00	0.00	-803,774.00	-100.00
Total Department: 300 - STREET DEPARTMENT:	803,774.00	0.00	-803,774.00	-100.00
Total Expense:	803,774.00	0.00	-803,774.00	-100.00
Total Fund: 700 - STARK/HOSPITAL ROAD EXPANSION:	0.00	0.00	0.00	0.00
Report Total:	0.00	0.00	0.00	0.00

Fund Summary

	FY2025	FY2026	Increase / (Decrease)	%
Fund				
001 - GENERAL FUND	0.00	0.00	0.00	0.00
002 - RESTRICTED POLICE FUND	0.00	0.00	0.00	0.00
003 - RESTRICTED FIRE FUND	0.00	0.00	0.00	0.00
015 - AIRPORT FUND	0.00	0.00	0.00	0.00
016 - RESTRICTED AIRPORT	0.00	0.00	0.00	0.00
022 - ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
023 - LANDFILL ACCOUNT	0.00	0.00	0.00	0.00
120 - MODERNIZATION USE TAX	0.00	0.00	0.00	0.00
151 - STATE FORFEITED FUNDS	0.00	0.00	0.00	0.00
200 - DEBT SERVICE FUND	0.00	0.00	0.00	0.00
300 - CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00
301 - CITY OWNED BUILDING FUND	0.00	0.00	0.00	0.00
303 - INDUSTRIAL PARK BOND	0.00	0.00	0.00	0.00
304 - \$54A GRANT FUND	0.00	0.00	0.00	0.00
305 - 2022 G.O. PUBLIC IMPROVEMENT BO	0.00	0.00	0.00	0.00
306 - 2022 LOCAL IMPROVEMENTS PROJEC	0.00	0.00	0.00	0.00
309 - AMERICAN RELIEF FUND	0.00	0.00	0.00	0.00
311 - MAIN STREET CORRIDOR IMPROVEM	0.00	0.00	0.00	0.00
312 - PARKS CAPITAL PROJECT FUND (2023	0.00	0.00	0.00	0.00
313 - SPRING/HWY 12 LINKAGE TAP	0.00	0.00	0.00	0.00
375 - PARK AND REC TOURISM	0.00	0.00	0.00	0.00
377 - BUILD GRANT MS 182 / MLK CORRID	0.00	0.00	0.00	0.00
700 - STARK/HOSPITAL ROAD EXPANSION	0.00	0.00	0.00	0.00
Report Total:	0.00	0.00	0.00	0.00



Starkville Utilities – Electric Division
Board Budget Year 2025 (10/2024-9/2025)

	Total 2023 Actuals	Total 2024 as Adopted	Amended 2025 Budget	Changes	2026 Budget
Revenues					
100 Electric Sales	\$ 43,794,058	\$ 42,238,774	\$ 42,238,774	\$	42,238,774
110 Forfeited Customer Discounts	\$ 188,378	\$ 250,000	\$ 400,000	\$ 50,000	\$ 450,000
111 Misc. Service Revenue	\$ 397,767	\$ 250,000	\$ 100,000	\$	100,000
112 Interest Income	\$ 86,258	\$ 3,000	\$ 450,000	\$	450,000
120 Rent from Electric Property	\$ 320,947	\$ 315,000	\$ 400,000	\$	400,000
130 Water Sewer Reimbursement	\$ 855,630	\$ 1,000,000	\$ 1,500,000	\$ (250,000)	\$ 1,250,000
131 Sanitation Reimbursement	\$ 69,931	\$ 75,000	\$ 75,000	\$	75,000
132 City Reimbursement for Lights	\$ 3,833	\$ 10,000	\$ 10,000	\$	10,000
Collection Fee Revenue			\$ 132,000	\$	132,000
From Retained Earnings			\$ 463,817	\$ 400,000	\$ 863,817
Other Revenues	\$ 1,922,744	\$ 1,903,000	\$ 3,530,817	\$ 200,000	\$ 3,730,817
Total Revenues	\$ 45,716,801	\$ 44,141,774	\$ 45,769,591	\$ 200,000	\$ 45,969,591
Expenses					
150 Purchased Power Expense	\$ 35,787,323	\$ 33,283,066	\$ 34,303,066	\$	34,303,066
Payroll Expenses					
200 Employee Salaries	\$ 1,971,704	\$ 2,339,660	\$ 2,468,943	\$	2,468,943
201 Employee Overtime	\$ 88,919	\$ 60,000	\$ 60,000	\$	60,000
202 Employer Contributions - State Retirement	\$ 358,548	\$ 447,537	\$ 455,842	\$	455,842
203 Employer Contributions - Social Security	\$ 157,638	\$ 183,574	\$ 193,464	\$	193,464
204 Employer Contributions - Group Insurance	\$ 155,510	\$ 185,000	\$ 250,000	\$	250,000
205 Payroll Expense from Other Departments	\$ 64,293	\$ 65,000	\$ 65,000	\$	65,000
Total Payroll Expenses	\$ 2,796,612	\$ 3,280,771	\$ 3,493,249	\$ -	\$ 3,493,249
Operating Expenses					
300 City Administrative Cost Reimbursement	\$ 170,446	\$ 140,000	\$ 175,000	\$ 25,000	\$ 200,000
302 Billing Services	\$ 341,120	\$ 325,000	\$ 325,000	\$	325,000
303 Contract Services	\$ 561,814	\$ 485,000	\$ 785,000	\$	785,000
305 Insurance	\$ 259,744	\$ 260,000	\$ 260,000	\$	260,000
306 Communications	\$ 90,539	\$ 90,000	\$ 90,000	\$	90,000
307 Office Supplies	\$ 108,221	\$ 70,000	\$ 100,000	\$ 25,000	\$ 125,000
308 Safety Supplies	\$ 7,527	\$ 25,000	\$ 25,000	\$ 10,000	\$ 35,000
309 Uniforms	\$ 52,164	\$ 35,000	\$ 35,000	\$	35,000
310 Utilities	\$ 13,092	\$ 15,000	\$ 15,000	\$	15,000
311 Travel & Training	\$ 42,233	\$ 45,000	\$ 45,000	\$ 5,000	\$ 50,000
312 Dues	\$ 83,245	\$ 50,000	\$ 75,000	\$ 25,000	\$ 100,000
314 Bank Fees	\$ 40,363	\$ 30,000	\$ 30,000	\$	30,000
Collection Fees			\$ 132,000	\$	132,000
315 Postage	\$ 7,667	\$ 8,000	\$ 8,000	\$ 2,000	\$ 10,000
316 Advertising	\$ 6,129	\$ 6,000	\$ 12,000	\$ 8,000	\$ 20,000
318 Miscellaneous	\$ 12,550	\$ 10,000	\$ 10,000	\$	10,000
Total Operating Expenses	\$ 1,796,852	\$ 1,594,000	\$ 2,122,000	\$ 100,000	\$ 2,222,000
Maintenance Expenses					
400 Expensed Materials & Supplies	\$ 338,101	\$ 280,000	\$ 320,000	\$	320,000
401 ROW Clearing	\$ 550,300	\$ 500,000	\$ 600,000	\$ 100,000	\$ 700,000
403 Gas & Fuel Expense	\$ 71,081	\$ 180,000	\$ 60,000	\$	60,000
404 Equipment Repairs & Maintenance	\$ 154,165	\$ 200,000	\$ 250,000	\$	250,000
405 Substation Repairs & Supplies	\$ 79,657	\$ 40,000	\$ 150,000	\$	150,000
406 Building Repairs & Maintenance	\$ 162,712	\$ 50,000	\$ 100,000	\$	100,000
407 General Maintenance	\$ 61,025	\$ 50,000	\$ 50,000	\$	50,000
Total Maintenance Expenses	\$ 1,417,040	\$ 1,300,000	\$ 1,530,000	\$ 100,000	\$ 1,630,000

<u>Capital Expenses</u>						
500	Capitalized Materials & Supplies	\$ 620,756	\$ 930,000	\$ 2,000,000	\$	2,000,000
501	Asset Purchases - Building & Grounds	\$ 3,200	\$ 25,000	\$ -	\$	-
502	Asset Purchases - Equipment & Vehicles & IT Equip.	\$ 373,037	\$ 578,000	\$ 320,000	\$	320,000
503	Capital Projects & Construction	\$ -	\$ 1,289,100	\$ -	\$	-
Total Capital Expenses		\$ 996,993	\$ 2,822,100	\$ 2,320,000	\$ -	\$ 2,320,000
<u>Debt Expenses</u>						
600	Interest Expense on Long-term Debt	\$ 143,775	\$ 143,775	\$ 121,276	\$	121,276
601	Principal Paid on Long-term Debt	\$ 485,000	\$ 485,000	\$ 515,000	\$	515,000
Total Debt Expenses		\$ 628,775	\$ 628,775	\$ 636,276	\$ -	\$ 636,276
700	Tax Equivalency	\$ 1,365,000	\$ 1,365,000	\$ 1,365,000	\$	1,365,000
Total Expenses		\$ 44,788,595	\$ 44,273,712	\$ 45,769,591	\$ 200,000	\$ 45,969,591
Total Revenues Over Expenses		\$ 928,206	\$ (131,938)	\$ (0)	\$	(0)



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

600 - WATER DISTRIBUTION & 800 - DRINKING WATER TREATMENT

	Total 2026 Budget
<u>Revenues</u>	
Water Sales Revenue	\$ 5,957,551
Water Back Billed Revenue	140,000
Total Sales Revenue	\$ 6,097,551
Forfeited Customer Discounts	65,000
Misc. Service Revenue	35,000
Interest Income	100,000
Tap Fees	300,000
Tower Lease	377,737
Federal & State Grant Revenue	-
State Appropriation Funds	-
From Retained Earnings	-
Total Other Revenue	\$ 877,737
Total Revenue	\$ 6,975,288

Expenses

<u>Payroll Expenses</u>	
Employee Wages	\$ 1,107,348
Employee Overtime	65,000
Employer Contribution - Retirement	220,000
Employer Contribution - Social Security	100,000
Employer Contribution - Insurance	80,000
Payroll Expense from Other Departments	410,000
Total Payroll Expenses	\$ 1,982,348

Operating Expenses

City Administrative Costs Reimbursement	\$ 37,500
Rental Allocation to Electric Dept	80,000
Billing Services	75,000
Contract Services	377,033
Water Quality Analysis	40,000
Insurance	35,000
Communications	25,000
Office Supplies	20,000
Uniforms	10,000
Utilities	500,000
Travel & Training	5,000
Dues	3,500
Advertising	3,000
Miscellaneous	5,000
Total Operating Expenses	\$ 1,216,033



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

Maintenance Expense

Expensed Materials & Supplies	\$	600,000
Chemicals		136,000
Gas & Fuel Expense		50,000
Equipment Repairs & Maintenance		100,000
Infrastructure Repairs & Maintenance		250,000
Building Repairs & Maintenance		100,000
Tank & Well Maintenance		80,000
Total Maintenance Expenses	\$	1,316,000

Capital Expense

Asset Purchases - Building & Grounds	\$	50,000
Asset Purchases - Equipment & Vehicles		50,000
Capital Projects & Construction		1,706,000
Total Capital Expenses	\$	1,806,000

Debt Expense

Interest Expense on Long-term Debt	\$	151,817
Principal Paid on Long-term Debt		503,090
Total Debt Expenses	\$	654,907

Total Expenses	\$	6,975,288
-----------------------	-----------	------------------

Total Revenues Over Expenses	\$	-
-------------------------------------	-----------	----------



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)
900 - SEWER COLLECTION/REHAB & 700 - WASTEWATER TREATMENT PLANT

	Total 2026 Budget
<u>Revenues</u>	
Sewer Sales Revenue	\$ 6,830,170
Sewer Back Billed Revenue	\$ 40,000
Total Sales Revenue	\$ 6,870,170
Forfeited Customer Discounts	35,000
Misc. Service Revenue	75,000
Interest Income	100,000
MSU Wastewater Treatment Income	355,929
Wastewater Revenue	10,000
Federal & State Grant Revenue	700,000
Bond Funding 7M	6,802,121
Bond Funding 8M	3,317,356
Total Other Revenue	\$ 11,395,406
Total Revenue	\$ 18,265,576

<u>Expenses</u>	
<u>Payroll Expenses</u>	
Employee Wages	\$ 995,348
Employee Overtime	55,000
Employer Contribution - Retirement	180,000
Employer Contribution - Social Security	75,000
Employer Contribution - Insurance	60,000
Salaries Expense to Other Depts	410,000
Total Payroll Expenses	\$ 1,775,348

<u>Operating Expenses</u>	
City Administrative Costs Reimbursement	\$ 37,500
Rental Allocation to Electric Dept	80,000
Billing Services	75,000
Contract Services	281,413
Insurance	35,000
Communications	25,000
Office Supplies	10,000
Uniforms	10,000
Utilities	500,000
Travel & Training	5,000
Dues	1,500
Advertising	2,000
Miscellaneous	5,000
Total Operating Expenses	\$ 1,067,413



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

Maintenance Expense

Expensed Materials & Supplies	\$	200,000
Chemicals		44,000
Gas & Fuel Expense		50,000
Equipment Repairs & Maintenance		300,000
Aerator Expense		75,000
Infrastructure Repairs & Maintenance		250,000
Building Repairs & Maintenance		100,000
MSU Pump Operations & Maintenance		310,373
Remote Pump Station Maintenance		40,000
Total Maintenance Expenses	\$	1,369,373

Capital Expense

Asset Purchases - Building & Grounds	\$	50,000
Asset Purchases - Equipment & Vehicles		50,000
Capital Projects & Construction		12,776,745
Total Capital Expenses	\$	12,876,745

Debt Expenses

Interest Expense on Long-term Debt	\$	518,608
Principal Paid on Long-term Debt		658,089
Total Debt Expenses		1,176,697

Total Expenses	\$	18,265,576
-----------------------	-----------	-------------------

Total Revenues Over Expenses	\$	-
-------------------------------------	-----------	----------



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

AGENDA ITEM DEPT.: FY26 Budget
AGENDA DATE: 9.2.25
PAGE: 1 of 32

SUBJECT: Public Hearing and Consideration of the budget for the City of Starkville for Fiscal Year 2025 – 2026.

REQUESTING

DEPARTMENT: Board of Aldermen

DIRECTOR'S

AUTHORIZATION: Alderwoman Sandra Sistrunk
Budget Chairman

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

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF
THE CITY OF STARKVILLE, MISSISSIPPI ADOPTING THE
ANNUAL BUDGET FOR FISCAL YEAR 2026**

WHEREAS, the Mayor and Board of Aldermen of the City of Starkville, Mississippi, (the "Board" of the "City"), acting for and on behalf of the City, hereby find, determine and adjudicate as follows:

1. The City has prepared a complete budget of the municipal revenues, expenses, and working cash balances estimated for the next fiscal year, and a statement showing the aggregate revenues collected by the City during the current year for municipal purposes, pursuant to Miss. Code Ann. § 21-35-5.

2. The City's budget, containing the statement of said revenues, expenses, and working cash balances, has been noticed and published pursuant to the requirements of Miss. Code Ann. § 21-35-5.

3. The City has held at least one public hearing on the proposed annual budget, providing the general public with the opportunity to comment on the taxing and spending plan incorporated in the proposed budget, pursuant to the requirements of Miss. Code. Ann. § 21-35-5.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

SECTION 1. The City of Starkville hereby adopts its annual budget for FY 2026 as noticed, published, and presented to the Board of Aldermen during its regular meeting on September ___, 2025, and which is attached and incorporated hereto as if fully referenced herein, pursuant to Miss. Code Ann. § 21-35-9.

Alderman ___ moved and Alderman ___ seconded the motion to adopt the foregoing resolution, and the question being put to a vote, the result was as follows:

Alderman Kim Moreland	Voted: ___
Alderman Sandra Sistrunk	Voted: ___
Alderman Kyle Skinner	Voted: ___
Alderman Mike Brooks	Voted: ___
Alderman William Pochop	Voted: ___
Alderman Roy A'. Perkins	Voted: ___
Alderman Henry Vaughn, Sr.	Voted: ___

The measure having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried and adopted this day of September ___, 2025

D. Lynn Spruill
Mayor, City of Starkville, Mississippi

Attest:

Lesa Hardin, City Clerk / CFO

PUBLIC HEARING NOTICE

NOTICE OF A PUBLIC HEARING ON THE PROPOSED BUDGET AND PROPOSED TAX LEVIES FOR THE UPCOMING FISCAL YEAR 2026 FOR THE CITY OF STARKVILLE

The City of Starkville will hold a public hearing on its proposed budget and proposed tax levies for fiscal year 2026 on **Tuesday, September 2, at 5:30 PM** in **the Municipal Court Room of City Hall at 110 West Main Street.**

The City of Starkville is now operating with projected total budget revenue of \$30,999,074. 33.86% or \$10,495,000 of such revenue is obtained through ad valorem taxes. For next fiscal year, the proposed budget has a total projected revenue of \$32,838,101. Of that amount, 35.46% or \$11,644,500 is proposed to be financed through a total ad valorem tax levy.

For next fiscal year, the City of Starkville is proposing to increase your ad valorem tax millage rate by (up to) 3.00 mills from 32.00 mills to 35.00 mills. This increase means you will pay more in ad valorem taxes on your home, automobile tag, utilities, business fixtures and equipment and rental real property. A millage rate of 31.54 will produce the same amount of revenue from ad valorem taxes as was collected the prior year. The millage rate for the prior year was 32.00.

Any citizen of the City of Starkville is invited to attend this public hearing on the proposed budget and tax levies, and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken. A proposed summary budget will be posted to the City's web site prior to the Public Hearing.



City of Starkville, MS

Budget Comparison Report

Group Summary

Category	FY2025	FY2026	Increase / (Decrease)	%
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - UNDESIGNATED				
200 - TAXES	10,582,500.00	11,443,867.00	861,367.00	8.14
206 - LIEU OF TAXES	813,700.00	817,000.00	3,300.00	0.41
220 - LICENSES AND PERMITS	379,500.00	420,500.00	41,000.00	10.80
230 - INTERGOVERNMENTAL REVENUES	12,503,242.00	13,546,975.00	1,043,733.00	8.35
250 - GRANTS	383,762.00	124,176.00	-259,586.00	-67.64
330 - FINES AND FORFEITS	704,000.00	775,150.00	71,150.00	10.11
340 - MISCELLANEOUS	1,097,800.00	975,800.00	-122,000.00	-11.11
360 - CHARGES FOR SERVICES	38,320.00	41,500.00	3,180.00	8.30
380 - TRANSFERS AND NON REVENUE RECEIPTS	4,496,250.00	4,380,000.00	-116,250.00	-2.59
Total Department: 000 - UNDESIGNATED:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Total Revenue:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Expense				
Department: 100 - BOARD OF ALDERMEN				
400 - PERSONNEL SERVICES	220,450.00	225,485.00	5,035.00	2.28
500 - SUPPLIES	250.00	500.00	250.00	100.00
600 - CONTRACTUAL SERVICES	14,250.00	13,500.00	-750.00	-5.26
Total Department: 100 - BOARD OF ALDERMEN:	234,950.00	239,485.00	4,535.00	1.93
Department: 110 - MUNICIPAL COURT				
400 - PERSONNEL SERVICES	431,625.00	429,640.00	-1,985.00	-0.46
500 - SUPPLIES	9,000.00	9,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	44,275.00	57,300.00	13,025.00	29.42
900 - CAPITAL OUTLAY	3,000.00	3,500.00	500.00	16.67
Total Department: 110 - MUNICIPAL COURT:	487,900.00	499,440.00	11,540.00	2.37
Department: 120 - MAYORS OFFICE				
400 - PERSONNEL SERVICES	184,725.00	185,160.00	435.00	0.24
500 - SUPPLIES	10,000.00	2,000.00	-8,000.00	-80.00
600 - CONTRACTUAL SERVICES	132,700.00	122,750.00	-9,950.00	-7.50
Total Department: 120 - MAYORS OFFICE:	327,425.00	309,910.00	-17,515.00	-5.35

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	%
Department: 123 - IT				
400 - PERSONNEL SERVICES	394,185.00	389,510.00	-4,675.00	-1.19
500 - SUPPLIES	4,750.00	3,000.00	-1,750.00	-36.84
600 - CONTRACTUAL SERVICES	239,500.00	260,135.00	20,635.00	8.62
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	66,000.00	0.00	-66,000.00	-100.00
800 - DEBT SERVICE	39,730.00	37,070.00	-2,660.00	-6.70
900 - CAPITAL OUTLAY	145,225.00	120,000.00	-25,225.00	-17.37
Total Department: 123 - IT:	889,390.00	809,715.00	-79,675.00	-8.96
Department: 130 - ELECTIONS				
500 - SUPPLIES	4,000.00	500.00	-3,500.00	-87.50
600 - CONTRACTUAL SERVICES	28,500.00	2,000.00	-26,500.00	-92.98
Total Department: 130 - ELECTIONS:	32,500.00	2,500.00	-30,000.00	-92.31
Department: 142 - CITY CLERKS OFFICE				
400 - PERSONNEL SERVICES	471,335.00	477,720.00	6,385.00	1.35
500 - SUPPLIES	8,250.00	8,250.00	0.00	0.00
600 - CONTRACTUAL SERVICES	243,250.00	264,250.00	21,000.00	8.63
900 - CAPITAL OUTLAY	2,250.00	4,500.00	2,250.00	100.00
Total Department: 142 - CITY CLERKS OFFICE:	725,085.00	754,720.00	29,635.00	4.09
Department: 160 - ATTORNEY AND STAFF				
400 - PERSONNEL SERVICES	73,920.00	73,925.00	5.00	0.01
Total Department: 160 - ATTORNEY AND STAFF:	73,920.00	73,925.00	5.00	0.01
Department: 169 - LEGAL				
600 - CONTRACTUAL SERVICES	205,000.00	185,000.00	-20,000.00	-9.76
Total Department: 169 - LEGAL:	205,000.00	185,000.00	-20,000.00	-9.76
Department: 180 - HUMAN RESOURCES				
400 - PERSONNEL SERVICES	484,300.00	494,310.00	10,010.00	2.07
500 - SUPPLIES	2,100.00	2,000.00	-100.00	-4.76
600 - CONTRACTUAL SERVICES	51,450.00	51,850.00	400.00	0.78
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00
Total Department: 180 - HUMAN RESOURCES:	540,850.00	551,160.00	10,310.00	1.91
Department: 190 - CITY PLANNER				
400 - PERSONNEL SERVICES	203,910.00	204,425.00	515.00	0.25
500 - SUPPLIES	600.00	600.00	0.00	0.00
600 - CONTRACTUAL SERVICES	116,845.00	74,300.00	-42,545.00	-36.41
900 - CAPITAL OUTLAY	3,000.00	3,000.00	0.00	0.00
Total Department: 190 - CITY PLANNER:	324,355.00	282,325.00	-42,030.00	-12.96

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	%
Department: 191 - EXTERNAL SERVICE				
400 - PERSONNEL SERVICES	182,025.00	5,000.00	-177,025.00	-97.25
Total Department: 191 - EXTERNAL SERVICE:	182,025.00	5,000.00	-177,025.00	-97.25
Department: 192 - GENERAL GOVERN BLDG & PLANT				
500 - SUPPLIES	5,300.00	5,500.00	200.00	3.77
600 - CONTRACTUAL SERVICES	153,500.00	156,500.00	3,000.00	1.95
Total Department: 192 - GENERAL GOVERN BLDG & PLANT:	158,800.00	162,000.00	3,200.00	2.02
Department: 195 - TRANSFERS TO OTHER AGENCIES				
600 - CONTRACTUAL SERVICES	65,898.00	63,985.00	-1,913.00	-2.90
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	4,500.00	4,500.00	0.00	0.00
990 - TRANSFERS	932,800.00	732,800.00	-200,000.00	-21.44
Total Department: 195 - TRANSFERS TO OTHER AGENCIES:	1,003,198.00	801,285.00	-201,913.00	-20.13
Department: 196 - CEMETERY ADMINISTRATION				
600 - CONTRACTUAL SERVICES	23,500.00	25,500.00	2,000.00	8.51
631 - ODDFELLOWS	22,500.00	24,500.00	2,000.00	8.89
Total Department: 196 - CEMETERY ADMINISTRATION:	46,000.00	50,000.00	4,000.00	8.70
Department: 197 - ENGINEERING				
400 - PERSONNEL SERVICES	569,530.00	587,655.00	18,125.00	3.18
500 - SUPPLIES	5,000.00	5,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	57,560.00	84,950.00	27,390.00	47.59
900 - CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00
Total Department: 197 - ENGINEERING:	637,090.00	682,605.00	45,515.00	7.14
Department: 201 - POLICE DEPARTMENT				
400 - PERSONNEL SERVICES	6,423,571.00	6,763,370.00	339,799.00	5.29
500 - SUPPLIES	521,000.00	538,500.00	17,500.00	3.36
600 - CONTRACTUAL SERVICES	1,029,400.00	1,113,655.00	84,255.00	8.18
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	27,533.00	4,259.00	-23,274.00	-84.53
800 - DEBT SERVICE	77,700.00	230,000.00	152,300.00	196.01
900 - CAPITAL OUTLAY	104,742.00	60,000.00	-44,742.00	-42.72
Total Department: 201 - POLICE DEPARTMENT:	8,183,946.00	8,709,784.00	525,838.00	6.43
Department: 245 - DISPATCHERS				
400 - PERSONNEL SERVICES	369,215.00	392,230.00	23,015.00	6.23
500 - SUPPLIES	1,000.00	2,000.00	1,000.00	100.00
600 - CONTRACTUAL SERVICES	2,500.00	2,500.00	0.00	0.00
Total Department: 245 - DISPATCHERS:	372,715.00	396,730.00	24,015.00	6.44
Department: 246 - CODE ENFORCEMENT				
400 - PERSONNEL SERVICES	144,225.00	150,750.00	6,525.00	4.52

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	%
500 - SUPPLIES	4,500.00	6,500.00	2,000.00	44.44
600 - CONTRACTUAL SERVICES	22,555.00	27,840.00	5,285.00	23.43
Total Department: 246 - CODE ENFORCEMENT:	171,280.00	185,090.00	13,810.00	8.06
Department: 254 - DUI GRANT				
400 - PERSONNEL SERVICES	188,115.00	188,890.00	775.00	0.41
Total Department: 254 - DUI GRANT:	188,115.00	188,890.00	775.00	0.41
Department: 261 - FIRE DEPARTMENT				
400 - PERSONNEL SERVICES	4,722,685.00	4,838,955.00	116,270.00	2.46
500 - SUPPLIES	138,100.00	132,100.00	-6,000.00	-4.34
600 - CONTRACTUAL SERVICES	309,425.00	347,565.00	38,140.00	12.33
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	33,447.00	0.00	-33,447.00	-100.00
800 - DEBT SERVICE	222,975.00	212,575.00	-10,400.00	-4.66
900 - CAPITAL OUTLAY	65,813.00	122,500.00	56,687.00	86.13
Total Department: 261 - FIRE DEPARTMENT:	5,492,445.00	5,653,695.00	161,250.00	2.94
Department: 281 - BUILDING/COMMUNITY DEVELOPMENT				
400 - PERSONNEL SERVICES	295,475.00	365,545.00	70,070.00	23.71
500 - SUPPLIES	7,600.00	8,100.00	500.00	6.58
600 - CONTRACTUAL SERVICES	125,265.00	45,500.00	-79,765.00	-63.68
900 - CAPITAL OUTLAY	100.00	0.00	-100.00	-100.00
Total Department: 281 - BUILDING/COMMUNITY DEVELOPMENT:	428,440.00	419,145.00	-9,295.00	-2.17
Department: 290 - CIVIL DEFENSE/WARNING SYSTEM				
600 - CONTRACTUAL SERVICES	28,200.00	28,200.00	0.00	0.00
900 - CAPITAL OUTLAY	67,500.00	21,800.00	-45,700.00	-67.70
Total Department: 290 - CIVIL DEFENSE/WARNING SYSTEM:	95,700.00	50,000.00	-45,700.00	-47.75
Department: 301 - STREET DEPARTMENT				
400 - PERSONNEL SERVICES	1,076,775.00	1,126,195.00	49,420.00	4.59
500 - SUPPLIES	252,000.00	257,000.00	5,000.00	1.98
600 - CONTRACTUAL SERVICES	604,855.00	956,725.00	351,870.00	58.17
800 - DEBT SERVICE	31,215.00	57,875.00	26,660.00	85.41
900 - CAPITAL OUTLAY	162,290.00	0.00	-162,290.00	-100.00
Total Department: 301 - STREET DEPARTMENT:	2,127,135.00	2,397,795.00	270,660.00	12.72
Department: 360 - ANIMAL CONTROL				
400 - PERSONNEL SERVICES	114,415.00	114,680.00	265.00	0.23
500 - SUPPLIES	6,500.00	7,000.00	500.00	7.69
600 - CONTRACTUAL SERVICES	6,600.00	8,100.00	1,500.00	22.73
Total Department: 360 - ANIMAL CONTROL:	127,515.00	129,780.00	2,265.00	1.78

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Department: 550 - PARKS AND REC DEPARTMENT				
600 - CONTRACTUAL SERVICES	1,878,000.00	2,218,250.00	340,250.00	18.12
Total Department: 550 - PARKS AND REC DEPARTMENT:	1,878,000.00	2,218,250.00	340,250.00	18.12
Department: 900 - INTERFUND TRANSACTIONS				
900 - CAPITAL OUTLAY	3,000,000.00	3,450,000.00	450,000.00	15.00
950 - TRANSFERS	15,000.00	15,000.00	0.00	0.00
990 - TRANSFERS	3,050,295.00	3,301,739.00	251,444.00	8.24
Total Department: 900 - INTERFUND TRANSACTIONS:	6,065,295.00	6,766,739.00	701,444.00	11.56
Total Expense:	30,999,074.00	32,524,968.00	1,525,894.00	4.92
Total Fund: 001 - GENERAL FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 002 - RESTRICTED POLICE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
330 - FINES AND FORFEITS	4,000.00	3,415.00	-585.00	-14.63
380 - TRANSFERS AND NON REVENUE RECEIPTS	30,000.00	21,000.00	-9,000.00	-30.00
Total Department: 000 - UNDESIGNATED:	34,000.00	24,415.00	-9,585.00	-28.19
Total Revenue:	34,000.00	24,415.00	-9,585.00	-28.19
Expense				
Department: 251 - DRUG EDUCATION FUND				
500 - SUPPLIES	9,000.00	15,000.00	6,000.00	66.67
600 - CONTRACTUAL SERVICES	25,000.00	9,415.00	-15,585.00	-62.34
Total Department: 251 - DRUG EDUCATION FUND:	34,000.00	24,415.00	-9,585.00	-28.19
Total Expense:	34,000.00	24,415.00	-9,585.00	-28.19
Total Fund: 002 - RESTRICTED POLICE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 003 - RESTRICTED FIRE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	167,000.00	167,000.00	0.00	0.00
Total Department: 000 - UNDESIGNATED:	167,000.00	167,000.00	0.00	0.00
Total Revenue:	167,000.00	167,000.00	0.00	0.00
Expense				
Department: 560 - RESTRICTED FIRE FUND				
500 - SUPPLIES	2,000.00	2,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00
800 - DEBT SERVICE	163,816.00	163,820.00	4.00	0.00
900 - CAPITAL OUTLAY	434.00	430.00	-4.00	-0.92
Total Department: 560 - RESTRICTED FIRE FUND:	167,000.00	167,000.00	0.00	0.00
Total Expense:	167,000.00	167,000.00	0.00	0.00
Total Fund: 003 - RESTRICTED FIRE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 015 - AIRPORT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	120,810.00	120,810.00	0.00	0.00
340 - MISCELLANEOUS	50,900.00	50,600.00	-300.00	-0.59
360 - CHARGES FOR SERVICES	893,575.00	879,200.00	-14,375.00	-1.61
380 - TRANSFERS AND NON REVENUE RECEIPTS	667,500.00	650,000.00	-17,500.00	-2.62
Total Department: 000 - UNDESIGNATED:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Revenue:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Expense				
Department: 505 - AIRPORT				
400 - PERSONNEL SERVICES	332,110.00	352,155.00	20,045.00	6.04
500 - SUPPLIES	643,500.00	540,000.00	-103,500.00	-16.08
600 - CONTRACTUAL SERVICES	125,450.00	134,600.00	9,150.00	7.29
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	67,530.00	100,000.00	32,470.00	48.08
900 - CAPITAL OUTLAY	564,195.00	573,855.00	9,660.00	1.71
Total Department: 505 - AIRPORT:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Expense:	1,732,785.00	1,700,610.00	-32,175.00	-1.86
Total Fund: 015 - AIRPORT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 016 - RESTRICTED AIRPORT				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	692,841.00	453,247.00	-239,594.00	-34.58
Total Department: 000 - UNDESIGNATED:	692,841.00	453,247.00	-239,594.00	-34.58
Total Revenue:	692,841.00	453,247.00	-239,594.00	-34.58
Expense				
Department: 515 - RESTRICTED PROJECTS				
600 - CONTRACTUAL SERVICES	180,030.00	124,070.00	-55,960.00	-31.08
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	512,811.00	329,177.00	-183,634.00	-35.81
Total Department: 515 - RESTRICTED PROJECTS:	692,841.00	453,247.00	-239,594.00	-34.58
Total Expense:	692,841.00	453,247.00	-239,594.00	-34.58
Total Fund: 016 - RESTRICTED AIRPORT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 022 - ENVIRONMENTAL SERVICES				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	3,425,000.00	3,600,000.00	175,000.00	5.11
380 - TRANSFERS AND NON REVENUE RECEIPTS	325,000.00	305,000.00	-20,000.00	-6.15
Total Department: 000 - UNDESIGNATED:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Revenue:	3,750,000.00	3,905,000.00	155,000.00	4.13
Expense				
Department: 322 - SANITATION DEPARTMENT				
400 - PERSONNEL SERVICES	2,033,355.00	2,099,530.00	66,175.00	3.25
500 - SUPPLIES	261,485.00	301,000.00	39,515.00	15.11
600 - CONTRACTUAL SERVICES	838,570.00	922,720.00	84,150.00	10.03
800 - DEBT SERVICE	415,095.00	393,579.29	-21,515.71	-5.18
900 - CAPITAL OUTLAY	201,495.00	188,170.71	-13,324.29	-6.61
Total Department: 322 - SANITATION DEPARTMENT:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Expense:	3,750,000.00	3,905,000.00	155,000.00	4.13
Total Fund: 022 - ENVIRONMENTAL SERVICES:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 023 - LANDFILL ACCOUNT				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Department: 000 - UNDESIGNATED:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Revenue:	1,390,000.00	1,470,000.00	80,000.00	5.76
Expense				
Department: 323 - LANDFILL				
600 - CONTRACTUAL SERVICES	240,000.00	80,000.00	-160,000.00	-66.67
900 - CAPITAL OUTLAY	1,150,000.00	1,390,000.00	240,000.00	20.87
Total Department: 323 - LANDFILL:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Expense:	1,390,000.00	1,470,000.00	80,000.00	5.76
Total Fund: 023 - LANDFILL ACCOUNT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 120 - MODERNIZATION USE TAX				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	2,200,000.00	2,450,000.00	250,000.00	11.36
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,994,000.00	530,000.00	-1,464,000.00	-73.42
Total Department: 000 - UNDESIGNATED:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Total Revenue:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Expense				
Department: 300 - STREET DEPARTMENT				
900 - CAPITAL OUTLAY	2,751,485.00	1,609,180.00	-1,142,305.00	-41.52
Total Department: 300 - STREET DEPARTMENT:	2,751,485.00	1,609,180.00	-1,142,305.00	-41.52
Department: 800 - DEBT SERVICE				
800 - DEBT SERVICE	1,442,515.00	1,370,820.00	-71,695.00	-4.97
Total Department: 800 - DEBT SERVICE:	1,442,515.00	1,370,820.00	-71,695.00	-4.97
Total Expense:	4,194,000.00	2,980,000.00	-1,214,000.00	-28.95
Total Fund: 120 - MODERNIZATION USE TAX:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 151 - STATE FORFEITED FUNDS				
Revenue				
Department: 000 - UNDESIGNATED				
330 - FINES AND FORFEITS	15,160.00	0.00	-15,160.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	187,000.00	190,000.00	3,000.00	1.60
Total Department: 000 - UNDESIGNATED:	202,160.00	190,000.00	-12,160.00	-6.02
Total Revenue:	202,160.00	190,000.00	-12,160.00	-6.02
Expense				
Department: 216 - STATE FORFEITED FUNDS				
500 - SUPPLIES	40,000.00	40,000.00	0.00	0.00
600 - CONTRACTUAL SERVICES	6,500.00	0.00	-6,500.00	-100.00
900 - CAPITAL OUTLAY	155,660.00	150,000.00	-5,660.00	-3.64
Total Department: 216 - STATE FORFEITED FUNDS:	202,160.00	190,000.00	-12,160.00	-6.02
Total Expense:	202,160.00	190,000.00	-12,160.00	-6.02
Total Fund: 151 - STATE FORFEITED FUNDS:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 200 - DEBT SERVICE FUND				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	140,335.00	195,986.00	55,651.00	39.66
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,450,295.00	2,801,739.00	-3,648,556.00	-56.56
Total Department: 000 - UNDESIGNATED:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Revenue:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Expense				
Department: 800 - DEBT SERVICE				
000 - UNDESIGNED	3,731,250.00	0.00	-3,731,250.00	-100.00
600 - CONTRACTUAL SERVICES	93,750.00	0.00	-93,750.00	-100.00
800 - DEBT SERVICE	2,765,630.00	2,997,725.00	232,095.00	8.39
Total Department: 800 - DEBT SERVICE:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Expense:	6,590,630.00	2,997,725.00	-3,592,905.00	-54.52
Total Fund: 200 - DEBT SERVICE FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 300 - CAPITAL PROJECTS FUND				
Revenue				
Department: 000 - UNDESIGNATED				
250 - GRANTS	75,600.00	0.00	-75,600.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,511,500.00	6,300,000.00	-211,500.00	-3.25
Total Department: 000 - UNDESIGNATED:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Revenue:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Expense				
Department: 000 - UNDESIGNATED				
600 - CONTRACTUAL SERVICES	59,600.00	0.00	-59,600.00	-100.00
900 - CAPITAL OUTLAY	6,527,500.00	6,300,000.00	-227,500.00	-3.49
Total Department: 000 - UNDESIGNATED:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Expense:	6,587,100.00	6,300,000.00	-287,100.00	-4.36
Total Fund: 300 - CAPITAL PROJECTS FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 301 - CITY OWNED BUILDING FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	510,500.00	152,500.00	-358,000.00	-70.13
Total Department: 000 - UNDESIGNATED:	510,500.00	152,500.00	-358,000.00	-70.13
Total Revenue:	510,500.00	152,500.00	-358,000.00	-70.13
Expense				
Department: 000 - UNDESIGNATED				
900 - CAPITAL OUTLAY	510,500.00	152,500.00	-358,000.00	-70.13
Total Department: 000 - UNDESIGNATED:	510,500.00	152,500.00	-358,000.00	-70.13
Total Expense:	510,500.00	152,500.00	-358,000.00	-70.13
Total Fund: 301 - CITY OWNED BUILDING FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 303 - INDUSTRIAL PARK BOND				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	0.00	500.00	500.00	0.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	187,500.00	115,000.00	-72,500.00	-38.67
Total Department: 000 - UNDESIGNATED:	187,500.00	115,500.00	-72,000.00	-38.40
Total Revenue:	187,500.00	115,500.00	-72,000.00	-38.40
Expense				
Department: 600 - CAPITAL PROJECTS				
600 - CONTRACTUAL SERVICES	47,590.00	17,000.00	-30,590.00	-64.28
700 - GRANTS, SUBSIDIES, AND ALLOCATIONS	139,910.00	98,500.00	-41,410.00	-29.60
Total Department: 600 - CAPITAL PROJECTS:	187,500.00	115,500.00	-72,000.00	-38.40
Total Expense:	187,500.00	115,500.00	-72,000.00	-38.40
Total Fund: 303 - INDUSTRIAL PARK BOND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 304 - SS4A GRANT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	220,000.00	220,000.00	0.00
Total Department: 000 - UNDESIGNATED:	0.00	220,000.00	220,000.00	0.00
Total Revenue:	0.00	220,000.00	220,000.00	0.00
Expense				
Department: 000 - UNDESIGNATED				
900 - CAPITAL OUTLAY	0.00	220,000.00	220,000.00	0.00
Total Department: 000 - UNDESIGNATED:	0.00	220,000.00	220,000.00	0.00
Total Expense:	0.00	220,000.00	220,000.00	0.00
Total Fund: 304 - SS4A GRANT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	33,106.64	0.00	-33,106.64	-100.00
340 - MISCELLANEOUS	9,539.59	0.00	-9,539.59	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	2,039,873.09	0.00	-2,039,873.09	-100.00
Total Department: 000 - UNDESIGNATED:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Revenue:	2,082,519.32	0.00	-2,082,519.32	-100.00
Expense				
Department: 300 - STREET DEPARTMENT				
900 - CAPITAL OUTLAY	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Department: 300 - STREET DEPARTMENT:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Expense:	2,082,519.32	0.00	-2,082,519.32	-100.00
Total Fund: 305 - 2022 G.O. PUBLIC IMPROVEMENT BONDS:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND				
Revenue				
Department: 000 - UNDESIGNATED				
380 - TRANSFERS AND NON REVENUE RECEIPTS	15,143.00	0.00	-15,143.00	-100.00
Total Department: 000 - UNDESIGNATED:	15,143.00	0.00	-15,143.00	-100.00
Department: 351 - JL KING PARK				
340 - MISCELLANEOUS	464.00	0.00	-464.00	-100.00
Total Department: 351 - JL KING PARK:	464.00	0.00	-464.00	-100.00
Total Revenue:	15,607.00	0.00	-15,607.00	-100.00
Expense				
Department: 351 - JL KING PARK				
990 - TRANSFERS	15,607.00	0.00	-15,607.00	-100.00
Total Department: 351 - JL KING PARK:	15,607.00	0.00	-15,607.00	-100.00
Total Expense:	15,607.00	0.00	-15,607.00	-100.00
Total Fund: 306 - 2022 LOCAL IMPROVEMENTS PROJECT FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 309 - AMERICAN RELIEF FUND				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	6,306,666.20	5,500,000.00	-806,666.20	-12.79
340 - MISCELLANEOUS	203,000.00	0.00	-203,000.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	6,705,375.20	6,100,000.00	-605,375.20	-9.03
Total Department: 000 - UNDESIGNATED:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Total Revenue:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Expense				
Department: 318 - MS182/MLK				
900 - CAPITAL OUTLAY	12,613,332.40	11,000,000.00	-1,613,332.40	-12.79
Total Department: 318 - MS182/MLK:	12,613,332.40	11,000,000.00	-1,613,332.40	-12.79
Department: 900 - INTERFUND TRANSACTIONS				
990 - TRANSFERS	601,709.00	600,000.00	-1,709.00	-0.28
Total Department: 900 - INTERFUND TRANSACTIONS:	601,709.00	600,000.00	-1,709.00	-0.28
Total Expense:	13,215,041.40	11,600,000.00	-1,615,041.40	-12.22
Total Fund: 309 - AMERICAN RELIEF FUND:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJEC				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	5,400,000.00	2,000,000.00	-3,400,000.00	-62.96
340 - MISCELLANEOUS	145,000.00	90,000.00	-55,000.00	-37.93
380 - TRANSFERS AND NON REVENUE RECEIPTS	3,325,000.00	6,000,000.00	2,675,000.00	80.45
Total Department: 000 - UNDESIGNATED:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Total Revenue:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Expense				
Department: 656 - MAIN STREET CORRIDOR				
600 - CONTRACTUAL SERVICES	100,000.00	50,000.00	-50,000.00	-50.00
900 - CAPITAL OUTLAY	8,770,000.00	8,040,000.00	-730,000.00	-8.32
Total Department: 656 - MAIN STREET CORRIDOR:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
Total Expense:	8,870,000.00	8,090,000.00	-780,000.00	-8.79
ind: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023)				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	201,500.00	0.00	-201,500.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	9,251,000.00	1,557,802.00	-7,693,198.00	-83.16
Total Department: 000 - UNDESIGNATED:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Revenue:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Expense				
Department: 551 - PARK & REC TOURISM				
900 - CAPITAL OUTLAY	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Department: 551 - PARK & REC TOURISM:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Expense:	9,452,500.00	1,557,802.00	-7,894,698.00	-83.52
Total Fund: 312 - PARKS CAPITAL PROJECT FUND (2023):	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 313 - SPRING/HWY 12 LINKAGE TAP				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	166,666.66	252,030.00	85,363.34	51.22
380 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	434,540.00	434,540.00	0.00
Total Department: 000 - UNDESIGNATED:	166,666.66	686,570.00	519,903.34	311.94
Total Revenue:	166,666.66	686,570.00	519,903.34	311.94
Expense				
Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATION				
900 - CAPITAL OUTLAY	166,666.66	686,570.00	519,903.34	311.94
Total Department: 653 - GRANTS, SUBSIDIES, AND ALLOCATIONS:	166,666.66	686,570.00	519,903.34	311.94
Total Expense:	166,666.66	686,570.00	519,903.34	311.94
Total Fund: 313 - SPRING/HWY 12 LINKAGE TAP:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 375 - PARK AND REC TOURISM				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	3,070,000.00	3,175,000.00	105,000.00	3.42
380 - TRANSFERS AND NON REVENUE RECEIPTS	1,750,000.00	1,940,000.00	190,000.00	10.86
Total Department: 000 - UNDESIGNATED:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Revenue:	4,820,000.00	5,115,000.00	295,000.00	6.12
Expense				
Department: 551 - PARK & REC TOURISM				
600 - CONTRACTUAL SERVICES	269,385.00	306,300.00	36,915.00	13.70
800 - DEBT SERVICE	2,308,700.00	2,308,700.00	0.00	0.00
900 - CAPITAL OUTLAY	2,241,915.00	2,500,000.00	258,085.00	11.51
Total Department: 551 - PARK & REC TOURISM:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Expense:	4,820,000.00	5,115,000.00	295,000.00	6.12
Total Fund: 375 - PARK AND REC TOURISM:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR				
Revenue				
Department: 000 - UNDESIGNATED				
230 - INTERGOVERNMENTAL REVENUES	26,500,000.00	21,500,000.00	-5,000,000.00	-18.87
380 - TRANSFERS AND NON REVENUE RECEIPTS	200,000.00	0.00	-200,000.00	-100.00
Total Department: 000 - UNDESIGNATED:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Revenue:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Expense				
Department: 318 - MS182/MLK				
900 - CAPITAL OUTLAY	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Department: 318 - MS182/MLK:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Expense:	26,700,000.00	21,500,000.00	-5,200,000.00	-19.48
Total Fund: 377 - BUILD GRANT MS 182 / MLK CORRIDOR:	0.00	0.00	0.00	0.00

Budget Comparison Report

%

Category	FY2025	FY2026	Increase / (Decrease)	
Fund: 700 - STARK/HOSPITAL ROAD EXPANSION				
Revenue				
Department: 000 - UNDESIGNATED				
340 - MISCELLANEOUS	24,000.00	0.00	-24,000.00	-100.00
380 - TRANSFERS AND NON REVENUE RECEIPTS	779,774.00	0.00	-779,774.00	-100.00
Total Department: 000 - UNDESIGNATED:	803,774.00	0.00	-803,774.00	-100.00
Total Revenue:	803,774.00	0.00	-803,774.00	-100.00
Expense				
Department: 300 - STREET DEPARTMENT				
990 - TRANSFERS	803,774.00	0.00	-803,774.00	-100.00
Total Department: 300 - STREET DEPARTMENT:	803,774.00	0.00	-803,774.00	-100.00
Total Expense:	803,774.00	0.00	-803,774.00	-100.00
Total Fund: 700 - STARK/HOSPITAL ROAD EXPANSION:	0.00	0.00	0.00	0.00
Report Total:	0.00	0.00	0.00	0.00

Fund Summary

	FY2025	FY2026	Increase / (Decrease)	%
Fund				
001 - GENERAL FUND	0.00	0.00	0.00	0.00
002 - RESTRICTED POLICE FUND	0.00	0.00	0.00	0.00
003 - RESTRICTED FIRE FUND	0.00	0.00	0.00	0.00
015 - AIRPORT FUND	0.00	0.00	0.00	0.00
016 - RESTRICTED AIRPORT	0.00	0.00	0.00	0.00
022 - ENVIRONMENTAL SERVICES	0.00	0.00	0.00	0.00
023 - LANDFILL ACCOUNT	0.00	0.00	0.00	0.00
120 - MODERNIZATION USE TAX	0.00	0.00	0.00	0.00
151 - STATE FORFEITED FUNDS	0.00	0.00	0.00	0.00
200 - DEBT SERVICE FUND	0.00	0.00	0.00	0.00
300 - CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00
301 - CITY OWNED BUILDING FUND	0.00	0.00	0.00	0.00
303 - INDUSTRIAL PARK BOND	0.00	0.00	0.00	0.00
304 - \$54A GRANT FUND	0.00	0.00	0.00	0.00
305 - 2022 G.O. PUBLIC IMPROVEMENT BO	0.00	0.00	0.00	0.00
306 - 2022 LOCAL IMPROVEMENTS PROJEC	0.00	0.00	0.00	0.00
309 - AMERICAN RELIEF FUND	0.00	0.00	0.00	0.00
311 - MAIN STREET CORRIDOR IMPROVEM	0.00	0.00	0.00	0.00
312 - PARKS CAPITAL PROJECT FUND (2023	0.00	0.00	0.00	0.00
313 - SPRING/HWY 12 LINKAGE TAP	0.00	0.00	0.00	0.00
375 - PARK AND REC TOURISM	0.00	0.00	0.00	0.00
377 - BUILD GRANT M5 182 / MLK CORRID	0.00	0.00	0.00	0.00
700 - STARK/HOSPITAL ROAD EXPANSION	0.00	0.00	0.00	0.00
Report Total:	0.00	0.00	0.00	0.00



Starkville Utilities – Electric Division
Board Budget Year 2025 (10/2024-9/2025)

	Total 2023 Actuals	Total 2024 as Adopted	Amended 2025 Budget	Changes	2026 Budget
Revenues					
100 Electric Sales	\$ 43,794,058	\$ 42,238,774	\$ 42,238,774		\$ 42,238,774
110 Forfeited Customer Discounts	\$ 188,378	\$ 250,000	\$ 400,000	\$ 50,000	\$ 450,000
111 Misc. Service Revenue	\$ 397,767	\$ 250,000	\$ 100,000		\$ 100,000
112 Interest Income	\$ 86,258	\$ 3,000	\$ 450,000		\$ 450,000
120 Rent from Electric Property	\$ 320,947	\$ 315,000	\$ 400,000		\$ 400,000
130 Water Sewer Reimbursement	\$ 855,630	\$ 1,000,000	\$ 1,500,000	\$ (250,000)	\$ 1,250,000
131 Sanitation Reimbursement	\$ 69,931	\$ 75,000	\$ 75,000		\$ 75,000
132 City Reimbursement for Lights	\$ 3,833	\$ 10,000	\$ 10,000		\$ 10,000
Collection Fee Revenue			\$ 132,000		\$ 132,000
From Retained Earnings			\$ 463,817	\$ 400,000	\$ 863,817
Other Revenues	\$ 1,922,744	\$ 1,903,000	\$ 3,530,817	\$ 200,000	\$ 3,730,817
Total Revenues	\$ 45,716,801	\$ 44,141,774	\$ 45,769,591	\$ 200,000	\$ 45,969,591
Expenses					
150 Purchased Power Expense	\$ 35,787,323	\$ 33,283,066	\$ 34,303,066		\$ 34,303,066
Payroll Expenses					
200 Employee Salaries	\$ 1,971,704	\$ 2,339,660	\$ 2,468,943		\$ 2,468,943
201 Employee Overtime	\$ 88,919	\$ 60,000	\$ 60,000		\$ 60,000
202 Employer Contributions - State Retirement	\$ 358,548	\$ 447,537	\$ 455,842		\$ 455,842
203 Employer Contributions - Social Security	\$ 157,638	\$ 183,574	\$ 193,464		\$ 193,464
204 Employer Contributions - Group Insurance	\$ 155,510	\$ 185,000	\$ 250,000		\$ 250,000
205 Payroll Expense from Other Departments	\$ 64,293	\$ 65,000	\$ 65,000		\$ 65,000
Total Payroll Expenses	\$ 2,796,612	\$ 3,280,771	\$ 3,493,249	\$ -	\$ 3,493,249
Operating Expenses					
300 City Administrative Cost Reimbursement	\$ 170,446	\$ 140,000	\$ 175,000	\$ 25,000	\$ 200,000
302 Billing Services	\$ 341,120	\$ 325,000	\$ 325,000		\$ 325,000
303 Contract Services	\$ 561,814	\$ 485,000	\$ 785,000		\$ 785,000
305 Insurance	\$ 259,744	\$ 260,000	\$ 260,000		\$ 260,000
306 Communications	\$ 90,539	\$ 90,000	\$ 90,000		\$ 90,000
307 Office Supplies	\$ 108,221	\$ 70,000	\$ 100,000	\$ 25,000	\$ 125,000
308 Safety Supplies	\$ 7,527	\$ 25,000	\$ 25,000	\$ 10,000	\$ 35,000
309 Uniforms	\$ 52,164	\$ 35,000	\$ 35,000		\$ 35,000
310 Utilities	\$ 13,092	\$ 15,000	\$ 15,000		\$ 15,000
311 Travel & Training	\$ 42,233	\$ 45,000	\$ 45,000	\$ 5,000	\$ 50,000
312 Dues	\$ 83,245	\$ 50,000	\$ 75,000	\$ 25,000	\$ 100,000
314 Bank Fees	\$ 40,363	\$ 30,000	\$ 30,000		\$ 30,000
Collection Fees			\$ 132,000		\$ 132,000
315 Postage	\$ 7,667	\$ 8,000	\$ 8,000	\$ 2,000	\$ 10,000
316 Advertising	\$ 6,129	\$ 6,000	\$ 12,000	\$ 8,000	\$ 20,000
318 Miscellaneous	\$ 12,550	\$ 10,000	\$ 10,000		\$ 10,000
Total Operating Expenses	\$ 1,796,852	\$ 1,594,000	\$ 2,122,000	\$ 100,000	\$ 2,222,000
Maintenance Expenses					
400 Expensed Materials & Supplies	\$ 338,101	\$ 280,000	\$ 320,000		\$ 320,000
401 ROW Clearing	\$ 550,300	\$ 500,000	\$ 600,000	\$ 100,000	\$ 700,000
403 Gas & Fuel Expense	\$ 71,081	\$ 180,000	\$ 60,000		\$ 60,000
404 Equipment Repairs & Maintenance	\$ 154,165	\$ 200,000	\$ 250,000		\$ 250,000
405 Substation Repairs & Supplies	\$ 79,657	\$ 40,000	\$ 150,000		\$ 150,000
406 Building Repairs & Maintenance	\$ 162,712	\$ 50,000	\$ 100,000		\$ 100,000
407 General Maintenance	\$ 61,025	\$ 50,000	\$ 50,000		\$ 50,000
Total Maintenance Expenses	\$ 1,417,040	\$ 1,300,000	\$ 1,530,000	\$ 100,000	\$ 1,630,000

Capital Expenses

500	Capitalized Materials & Supplies	\$ 620,756	\$ 930,000	\$ 2,000,000	\$	2,000,000
501	Asset Purchases - Building & Grounds	\$ 3,200	\$ 25,000	\$ -	\$	-
502	Asset Purchases - Equipment & Vehicles & IT Equip.	\$ 373,037	\$ 578,000	\$ 320,000	\$	320,000
503	Capital Projects & Construction	\$ -	\$ 1,289,100	\$ -	\$	-
Total Capital Expenses		\$ 996,993	\$ 2,822,100	\$ 2,320,000	\$ -	\$ 2,320,000

Debt Expenses

600	Interest Expense on Long-term Debt	\$ 143,775	\$ 143,775	\$ 121,276	\$	121,276
601	Principal Paid on Long-term Debt	\$ 485,000	\$ 485,000	\$ 515,000	\$	515,000
Total Debt Expenses		\$ 628,775	\$ 628,775	\$ 636,276	\$ -	\$ 636,276

700	Tax Equivalency	\$ 1,365,000	\$ 1,365,000	\$ 1,365,000	\$	1,365,000
-----	-----------------	--------------	--------------	--------------	----	-----------

Total Expenses		\$ 44,788,595	\$ 44,273,712	\$ 45,769,591	\$ 200,000	\$ 45,969,591
-----------------------	--	----------------------	----------------------	---------------	------------	---------------

Total Revenues Over Expenses		\$ 928,206	\$ (131,938)	\$ (0)	\$	(0)
-------------------------------------	--	-------------------	---------------------	--------	----	-----



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

600 - WATER DISTRIBUTION & 800 - DRINKING WATER TREATMENT

	Total 2026 Budget
<u>Revenues</u>	
Water Sales Revenue	\$ 5,957,551
Water Back Billed Revenue	140,000
Total Sales Revenue	\$ 6,097,551
Forfeited Customer Discounts	65,000
Misc. Service Revenue	35,000
Interest Income	100,000
Tap Fees	300,000
Tower Lease	377,737
Federal & State Grant Revenue	-
State Appropriation Funds	-
From Retained Earnings	-
Total Other Revenue	\$ 877,737
Total Revenue	\$ 6,975,288

<u>Expenses</u>	
<u>Payroll Expenses</u>	
Employee Wages	\$ 1,107,348
Employee Overtime	65,000
Employer Contribution - Retirement	220,000
Employer Contribution - Social Security	100,000
Employer Contribution - Insurance	80,000
Payroll Expense from Other Departments	410,000
Total Payroll Expenses	\$ 1,982,348

<u>Operating Expenses</u>	
City Administrative Costs Reimbursement	\$ 37,500
Rental Allocation to Electric Dept	80,000
Billing Services	75,000
Contract Services	377,033
Water Quality Analysis	40,000
Insurance	35,000
Communications	25,000
Office Supplies	20,000
Uniforms	10,000
Utilities	500,000
Travel & Training	5,000
Dues	3,500
Advertising	3,000
Miscellaneous	5,000
Total Operating Expenses	\$ 1,216,033



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

Maintenance Expense

Expensed Materials & Supplies	\$	600,000
Chemicals		136,000
Gas & Fuel Expense		50,000
Equipment Repairs & Maintenance		100,000
Infrastructure Repairs & Maintenance		250,000
Building Repairs & Maintenance		100,000
Tank & Well Maintenance		80,000
Total Maintenance Expenses	\$	1,316,000

Capital Expense

Asset Purchases - Building & Grounds	\$	50,000
Asset Purchases - Equipment & Vehicles		50,000
Capital Projects & Construction		1,706,000
Total Capital Expenses	\$	1,806,000

Debt Expense

Interest Expense on Long-term Debt	\$	151,817
Principal Paid on Long-term Debt		503,090
Total Debt Expenses	\$	654,907

Total Expenses	\$	6,975,288
-----------------------	-----------	------------------

Total Revenues Over Expenses	\$	-
-------------------------------------	-----------	----------



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)
900 - SEWER COLLECTION/REHAB & 700 - WASTEWATER TREATMENT PLANT

	Total 2026 Budget
<u>Revenues</u>	
Sewer Sales Revenue	\$ 6,830,170
Sewer Back Billed Revenue	\$ 40,000
Total Sales Revenue	\$ 6,870,170
Forfeited Customer Discounts	35,000
Misc. Service Revenue	75,000
Interest Income	100,000
MSU Wastewater Treatment Income	355,929
Wastewater Revenue	10,000
Federal & State Grant Revenue	700,000
Bond Funding 7M	6,802,121
Bond Funding 8M	3,317,356
Total Other Revenue	\$ 11,395,406
Total Revenue	\$ 18,265,576

<u>Expenses</u>	
<u>Payroll Expenses</u>	
Employee Wages	\$ 995,348
Employee Overtime	55,000
Employer Contribution - Retirement	180,000
Employer Contribution - Social Security	75,000
Employer Contribution - Insurance	60,000
Salaries Expense to Other Depts	410,000
Total Payroll Expenses	\$ 1,775,348

<u>Operating Expenses</u>	
City Administrative Costs Reimbursement	\$ 37,500
Rental Allocation to Electric Dept	80,000
Billing Services	75,000
Contract Services	281,413
Insurance	35,000
Communications	25,000
Office Supplies	10,000
Uniforms	10,000
Utilities	500,000
Travel & Training	5,000
Dues	1,500
Advertising	2,000
Miscellaneous	5,000
Total Operating Expenses	\$ 1,067,413



Starkville Utilities – Water & Sewer Division
Board Budget Year 2026 (10/2025-9/2026)

Maintenance Expense

Expensed Materials & Supplies	\$	200,000
Chemicals		44,000
Gas & Fuel Expense		50,000
Equipment Repairs & Maintenance		300,000
Aerator Expense		75,000
Infrastructure Repairs & Maintenance		250,000
Building Repairs & Maintenance		100,000
MSU Pump Operations & Maintenance		310,373
Remote Pump Station Maintenance		40,000
Total Maintenance Expenses	\$	1,369,373

Capital Expense

Asset Purchases - Building & Grounds	\$	50,000
Asset Purchases - Equipment & Vehicles		50,000
Capital Projects & Construction		12,776,745
Total Capital Expenses	\$	12,876,745

Debt Expenses

Interest Expense on Long-term Debt	\$	518,608
Principal Paid on Long-term Debt		658,089
Total Debt Expenses		1,176,697

Total Expenses	\$	18,265,576
-----------------------	-----------	-------------------

Total Revenues Over Expenses	\$	-
-------------------------------------	-----------	----------



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

AGENDA ITEM DEPT.: Administration
AGENDA DATE: September 2, 2025
PAGE: 1

SUBJECT: Consideration of approving the name change of Calico Court in Camden Green Phase II to Chris Taylor Court in honor of Starkville native son, Chris Taylor

AMOUNT & SOURCE OF FUNDING: N/A

FISCAL NOTE: There is no cost associated with the name change. There are no residents yet established in the neighborhood as it is a new development.

AUTHORIZATION HISTORY: The Board approved the original name as part of the approval of the subdivision.

**REQUESTING
DEPARTMENT:** Administration

**DIRECTOR'S
AUTHORIZATION:** Mayor Lynn Spruill

FOR MORE INFORMATION CONTACT: Mayor Spruill

SUGGESTED MOTION:

Move approval of the proposed name change from Calico Court to Chris Taylor Court.



**CITY OF STARKVILLE COVER SHEET
RECOMMENDATION FOR BOARD ACTION**

AGENDA ITEM DEPT.: Mayor's Office
AGENDA DATE: September 2, 2025
PAGE: Page 1 of 21

SUBJECT:

Consideration of resolutions authorizing the liens as provided in the attachments.

SUMMARY: This is to authorize the liens that will compensate the city per the authorization in 21-19-11 for placement with the tax assessor's office to collect as part of the process of attaching the lien to the property approved for mowing, cleaning, and/or demolition.

Case #	Location	Amount
LIEN-25-12	1249 Hwy 82 West	\$1,354.50
LIEN-25-13	112 Roosevelt Taylor	\$3,281.79
LIEN-25-14	722 Vine St	\$930.61
LIEN-25-15	18 Edgewater	\$1,074.17
LIEN-25-16	117 Curtis	\$2,679.48

REQUESTING DEPARTMENT: Mayor's Office

FUNDING SOURCE: N/A

FOR MORE INFORMATION CONTACT:

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

SUGGESTED MOTION:

Move approval of authorizing the lien resolutions for placing the liens on the properties that have been previously approved for mowing, cleaning, and/or demolition.

**BEFORE THE MAYOR AND BOARD OF ALDERMEN
CITY OF STARKVILLE**

RESOLUTION ADJUDICATING COST AND ASSESSING LIEN

AGAINST REAL PROPERTY UNDER MISS. CODE ANN. 21-19-11 (1972) AS AMENDED

1. Pursuant to Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville gave notice of a public hearing before the governing authorities of the City of Starkville to **Starkville Texaco Express** (Owner of the property described herein below) to determine whether the real property described herein below was in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community.

Property Owner: Starkville Texaco Express

Address of Owner: 325 South Byhalia Road Collierville TN 38017

Parcel Number: 103A-00-001.13

Address of Violation: 1249 MS Hwy 82 West, Starkville, MS, 39759

2. The hearing was held before the Mayor and Board of Aldermen of the City of Starkville on **August 6, 2024** following which the property referenced above was found to be a menace to the public health and safety, and the property was ordered to be cleaned immediately. Subsequent to this date, and in accordance with Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville proceeded to have the lot mowed and cleaned.

3. Pursuant to Miss. Code Ann. §21-19-11 (1972, as amended), City of Starkville shall charge Owner with the actual cost of lot mowing, including administrative and legal costs of the municipality, and may also impose a penalty of one-half of the actual cost or \$1500.00, whichever is more.

4. The City of Starkville, by and through its Board, at a regularly scheduled meeting held on , adjudicated the actual cost of cleanup to be **\$1354.50**. This amount is assessed as a lien on the real property described above.

5. This assessment will be enrolled as a judgment lien on the Oktibbeha County, Mississippi judgment roll in the office of the Circuit Clerk of Oktibbeha County, Mississippi by providing a certified copy of this resolution to the Circuit Clerk, and the tax collector of the municipality shall proceed to sell the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes. The lien against the property shall be an encumbrance upon the property and shall follow title of the property.

6. Prior to its collection as a judgement lien, this assessment may be collected as a civil debt, and the City of Starkville may institute a suit on open account against the owner of the property in a court of competent jurisdiction in the manner provided by law for the cost and any penalty, plus court costs, reasonable attorney's fees and interest from the date that the property was cleaned. Pursuant to Miss. Code Ann. § 27-41-9 (1972, as amended), an interest charge of one-half of one percent (1/2 of 1%) will accrue monthly on all unpaid liens.

7. The City Clerk is hereby directed to cause a copy of this Resolution to be mailed to the owner advising of the assessment of a lien against the property, and the Owner's right to appeal under Miss. Code Ann §11-51-75 (1972, as amended).

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Aldermen of Starkville, Mississippi, on this, the _____ day of _____, 202____.

CITY OF STARKVILLE, MISSISSIPPI

BY: _____
D. LYNN SPRUILL, MAYOR

ATTEST: _____
LESA HARDIN, CITY CLERK

Lien Case: LIEN-25-12

**STATE OF MISSISSIPPI;
COUNTY OF OKTIBBEHA;**

LIEN

The City of Starkville, pursuant to Miss. Code Ann. §21-19-11, has declared the following described real property to be a menace to the public health, safety, and welfare of the community.

The said property located in the City of Starkville, Mississippi, owned by Starkville Texaco Express, being more particularly described as:

1249 MS Hwy 82 West, Starkville, MS, 39759 (PID #103A-00-001.13)

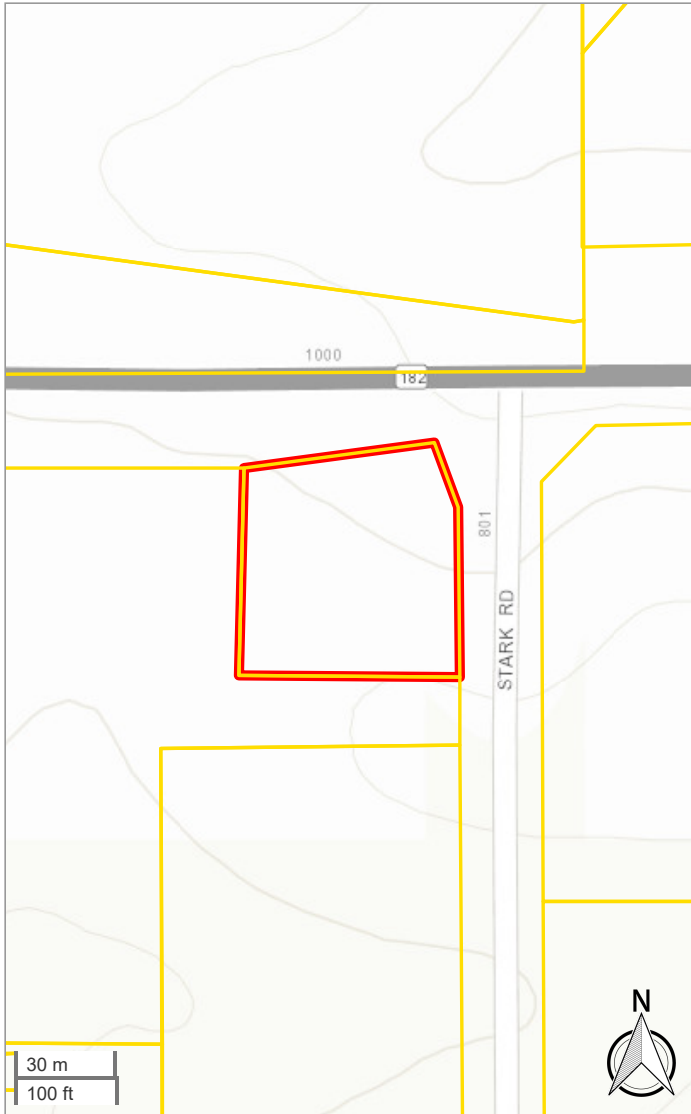
(See attached Exhibit "A")

Pursuant to Miss. Code Ann. §21-19-11, the City of Starkville adjudicated the actual cost of cleanup of the property and assessed a penalty not to exceed fifty percent (50%) of the actual cost by Resolution attached and incorporated herein as Exhibit "B".

Pursuant to the authority vested by §21-19-11, the City of Starkville claims a lien against the property and requests the Oktibbeha County Chancery Clerk to enroll this lien. The City of Starkville has assessed the total cost for cleanup and penalties of the above referenced property in the lien amount of \$1354.50.

D. Lynn Spruill, Mayor
City of Starkville, Mississippi

Lesa Hardin, City Clerk
City of Starkville, Mississippi



Oktibbeha County, MS

Oktibbeha County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only, and is not intended to constitute a legal record nor should it be substituted for the advice or services of a licensed professional. Parcel map information is prepared for the inventory of real property found within County jurisdiction and is compiled from recorded deeds, plats, and other public documents in accordance with Land Records Technical Specifications for Base, Cadastral and Digital Mapping Systems. Users are hereby notified that the aforementioned public record sources should be consulted for verification of information. With limited exception, data available on this website originates from Oktibbeha County Land Records GIS and is maintained for the internal use of the County. The County of Oktibbeha and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Oktibbeha County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.



Oktibbeha County Tax Assessor/Collector
JoHelen Walker

101 E. Main Street Ste. 103
39759 Starkville, MS
662-323-1273

Fax: 662-338-1066
Date Printed: 8/26/2025

PPIN:	20020
PARCEL_ID:	103A-00-001.13
OWNERNAME:	STARKVILLE TEXACO EXPRESS LLC
ADDRESS1:	325 S BYHALIA ROAD
ADDRESS2:	
CITY:	COLLIERVILLE
STATE:	TN
ZIP:	38017
SECTION:	05
TOWNSHIP:	18N
RANGE:	14E
LEGAL1:	PT NE4 NE4 NE4
LEGAL2:	
LEGAL3:	
TAX_DIST:	1110
REGION:	BB
CULT_AC1:	0
CULT_AC2:	0
UNCULT_AC1:	0
UNCULT_AC2:	0
TOTAL_AC:	0
CULT_VAL1:	0
CULT_VAL2:	240000
UNCUL_VAL1:	0
UNCUL_VAL2:	0
LAND_VAL:	240000
IMP_VAL1:	0
IMP_VAL2:	0
TOTALVALUE:	240000
EXEMPT_COD:	0
HOMESTEAD:	
DEED_BOOK:	
DEED_PAGE:	
DEED_DATE:	
SITUS_ADDR:	0

1249 Hwy 82 W
City of Starkville Landscaping Expenses

Employees	Hourly Rate	Hours Worked	Total	Equipment	Hourly Rate	Hours Used	Total
Antonio Hill	\$ 29.75	2	\$ 59.50	Truck 100	\$ 20.50	2	\$ 41.00
Ralph Weeks	\$ 18.76	5	\$ 93.80	Truck 102	\$ 20.50	5	\$ 102.50
Calvind Edmonds	\$ 17.54	5	\$ 87.70	Tractor	\$ 95.00	6	\$ 570.00
				Weed eater	\$ 20.00	5	\$ 100.00
Total Labor:			\$ 241.00				
Equipment Total:			\$ 813.50				
Diesel/Gas and oil/ Misc			\$ 250.00				
Administrative Fees			\$ 50.00				
Total:			\$ 1,354.50				

**BEFORE THE MAYOR AND BOARD OF ALDERMEN
CITY OF STARKVILLE**

RESOLUTION ADJUDICATING COST AND ASSESSING LIEN

AGAINST REAL PROPERTY UNDER MISS. CODE ANN. 21-19-11 (1972) AS AMENDED

1. Pursuant to Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville gave notice of a public hearing before the governing authorities of the City of Starkville to **Willie Jr Wilson** (Owner of the property described herein below) to determine whether the real property described herein below was in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community.

Property Owner: Willie Jr Wilson

Address of Owner: 112 Roosevelt Taylor Sr St Starkville MS 39759

Parcel Number: 118O-00-212.00

Address of Violation: 112 Roosevelt Taylor Sr Street, Starkville, MS, 39759

2. The hearing was held before the Mayor and Board of Aldermen of the City of Starkville on **May 6, 2025** following which the property referenced above was found to be a menace to the public health and safety, and the property was ordered to be cleaned immediately. Subsequent to this date, and in accordance with Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville proceeded to have the lot mowed and cleaned.

3. Pursuant to Miss. Code Ann. §21-19-11 (1972, as amended), City of Starkville shall charge Owner with the actual cost of lot mowing, including administrative and legal costs of the municipality, and may also impose a penalty of one-half of the actual cost or \$1500.00, whichever is more.

4. The City of Starkville, by and through its Board, at a regularly scheduled meeting held on , adjudicated the actual cost of cleanup to be **\$3281.79**. This amount is assessed as a lien on the real property described above.

5. This assessment will be enrolled as a judgment lien on the Oktibbeha County, Mississippi judgment roll in the office of the Circuit Clerk of Oktibbeha County, Mississippi by providing a certified copy of this resolution to the Circuit Clerk, and the tax collector of the municipality shall proceed to sell the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes. The lien against the property shall be an encumbrance upon the property and shall follow title of the property.

6. Prior to its collection as a judgement lien, this assessment may be collected as a civil debt, and the City of Starkville may institute a suit on open account against the owner of the property in a court of competent jurisdiction in the manner provided by law for the cost and any penalty, plus court costs, reasonable attorney's fees and interest from the date that the property was cleaned. Pursuant to Miss. Code Ann. § 27-41-9 (1972, as amended), an interest charge of one-half of one percent (1/2 of 1%) will accrue monthly on all unpaid liens.

7. The City Clerk is hereby directed to cause a copy of this Resolution to be mailed to the owner advising of the assessment of a lien against the property, and the Owner's right to appeal under Miss. Code Ann §11-51-75 (1972, as amended).

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Aldermen of Starkville, Mississippi, on this, the _____ day of _____, 202____.

CITY OF STARKVILLE, MISSISSIPPI

BY: _____
D. LYNN SPRUILL, MAYOR

ATTEST: _____
LESA HARDIN, CITY CLERK

Lien Case: LIEN-25-13

**STATE OF MISSISSIPPI;
COUNTY OF OKTIBBEHA;**

LIEN

The City of Starkville, pursuant to Miss. Code Ann. §21-19-11, has declared the following described real property to be a menace to the public health, safety, and welfare of the community.

The said property located in the City of Starkville, Mississippi, owned by Willie Jr Wilson, being more particularly described as:

112 Roosevelt Taylor Sr Street, Starkville, MS, 39759 (PID #118O-00-212.00)

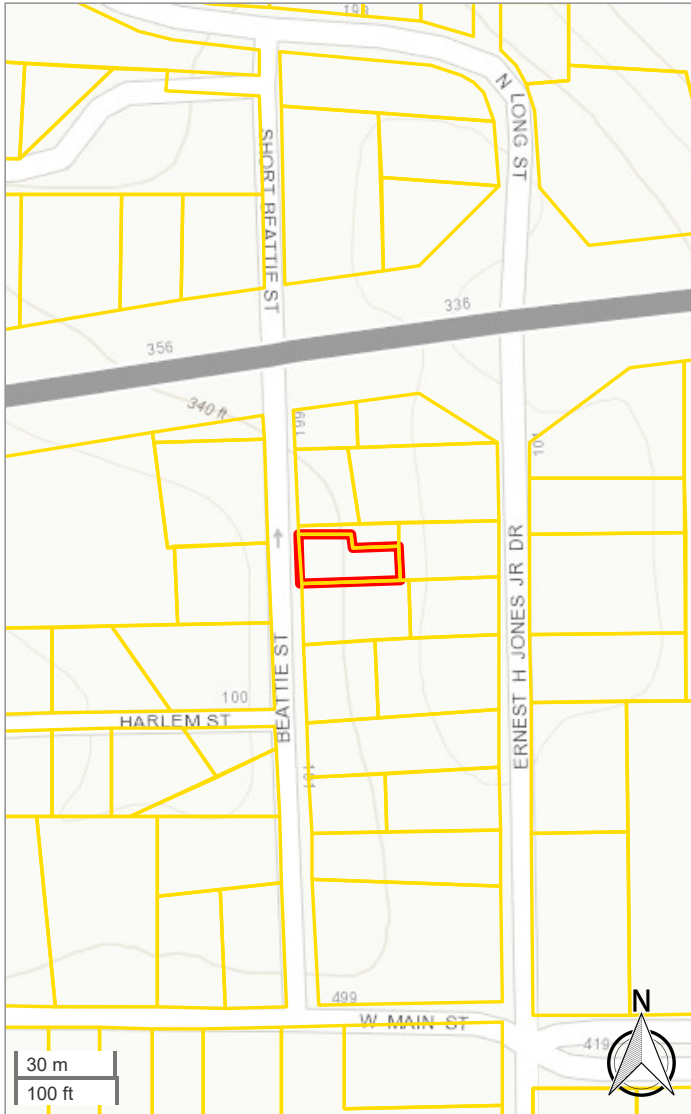
(See attached Exhibit "A")

Pursuant to Miss. Code Ann. §21-19-11, the City of Starkville adjudicated the actual cost of cleanup of the property and assessed a penalty not to exceed fifty percent (50%) of the actual cost by Resolution attached and incorporated herein as Exhibit "B".

Pursuant to the authority vested by §21-19-11, the City of Starkville claims a lien against the property and requests the Oktibbeha County Chancery Clerk to enroll this lien. The City of Starkville has assessed the total cost for cleanup and penalties of the above referenced property in the lien amount of \$3281.79.

D. Lynn Spruill, Mayor
City of Starkville, Mississippi

Lesa Hardin, City Clerk
City of Starkville, Mississippi



Oktibbeha County, MS

Oktibbeha County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only, and is not intended to constitute a legal record nor should it be substituted for the advice or services of a licensed professional. Parcel map information is prepared for the inventory of real property found within County jurisdiction and is compiled from recorded deeds, plats, and other public documents in accordance with Land Records Technical Specifications for Base, Cadastral and Digital Mapping Systems. Users are hereby notified that the aforementioned public record sources should be consulted for verification of information. With limited exception, data available on this website originates from Oktibbeha County Land Records GIS and is maintained for the internal use of the County. The County of Oktibbeha and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Oktibbeha County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.



Oktibbeha County Tax Assessor/Collector
JoHelen Walker

101 E. Main Street Ste. 103
39759 Starkville, MS
662-323-1273

Fax: 662-338-1066
Date Printed: 8/26/2025

PPIN:	15354
PARCEL_ID:	1180-00-212.00
OWNERNAME:	WILSON WILLIE JR
ADDRESS1:	112 ROOSEVELT TAYLOR SR ST
ADDRESS2:	
CITY:	STARKVILLE
STATE:	MS
ZIP:	39759
SECTION:	34
TOWNSHIP:	19N
RANGE:	14E
LEGAL1:	PT LOT 9A CITY BLOCK 14
LEGAL2:	
LEGAL3:	
TAX_DIST:	5110
REGION:	BB
CULT_AC1:	0
CULT_AC2:	0
UNCULT_AC1:	0
UNCULT_AC2:	0
TOTAL_AC:	0
CULT_VAL1:	8000
CULT_VAL2:	0
UNCUL_VAL1:	0
UNCUL_VAL2:	0
LAND_VAL:	8000
IMP_VAL1:	12150
IMP_VAL2:	0
TOTALVALUE:	20150
EXEMPT_COD:	0
HOMESTEAD:	1
DEED_BOOK:	
DEED_PAGE:	
DEED_DATE:	
SITUS_ADDR:	112 ROOSEVELT TAYLOR SR ST

Roosevelt Taylor

House Demo

Employees	Hourly Rate	Hours Worked	Total	Equipment	Hourly Rate	Hours Used	Total
Theodis Weaver	\$ 21.75	9.5	\$ 206.62	Truck 702	\$ 20.80	9.5	\$ 197.60
Bobby Bardwell	\$ 19.03	9.5	\$ 180.78	Truck 75	\$ 20.80	9.5	\$ 197.60
Kedesha Poe	\$ 19.03	9.5	\$ 180.78	Truck 195	\$ 20.80	9.5	\$ 197.60
Kevin Young	\$ 17.18	9.5	\$ 163.21	Truck 706	\$ 20.80	9.5	\$ 197.60
				John Deere 331	\$ 95.00	9.5	\$ 570.00
				John Deere 350	\$ 95.00	2	\$ 190.00
Total Labor:	\$ 731.39						
Equipment Total:	\$ 1,550.40						
Dump Fees:	\$ 1,000.00						
Total Labor:	\$ 3,281.79						

**BEFORE THE MAYOR AND BOARD OF ALDERMEN
CITY OF STARKVILLE**

RESOLUTION ADJUDICATING COST AND ASSESSING LIEN

AGAINST REAL PROPERTY UNDER MISS. CODE ANN. 21-19-11 (1972) AS AMENDED

1. Pursuant to Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville gave notice of a public hearing before the governing authorities of the City of Starkville to **William Covington Estate** (Owner of the property described herein below) to determine whether the real property described herein below was in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community.

Property Owner: William Covington Estate

Address of Owner: 199 Mary Magdaline Rd Hattiesburg MS 39401

Parcel Number: 102H-00-170.00

Address of Violation: 722 Vine Street, Starkville, MS, 39759

2. The hearing was held before the Mayor and Board of Aldermen of the City of Starkville on **October 1, 2024** following which the property referenced above was found to be a menace to the public health and safety, and the property was ordered to be cleaned immediately. Subsequent to this date, and in accordance with Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville proceeded to have the lot mowed and cleaned.

3. Pursuant to Miss. Code Ann. §21-19-11 (1972, as amended), City of Starkville shall charge Owner with the actual cost of lot mowing, including administrative and legal costs of the municipality, and may also impose a penalty of one-half of the actual cost or \$1500.00, whichever is more.

4. The City of Starkville, by and through its Board, at a regularly scheduled meeting held on **September 2, 2025**, adjudicated the actual cost of cleanup to be **\$930.61**. This amount is assessed as a lien on the real property described above.

5. This assessment will be enrolled as a judgment lien on the Oktibbeha County, Mississippi judgment roll in the office of the Circuit Clerk of Oktibbeha County, Mississippi by providing a certified copy of this resolution to the Circuit Clerk, and the tax collector of the municipality shall proceed to sell the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes. The lien against the property shall be an encumbrance upon the property and shall follow title of the property.

6. Prior to its collection as a judgement lien, this assessment may be collected as a civil debt, and the City of Starkville may institute a suit on open account against the owner of the property in a court of competent jurisdiction in the manner provided by law for the cost and any penalty, plus court costs, reasonable attorney's fees and interest from the date that the property was cleaned. Pursuant to Miss. Code Ann. § 27-41-9 (1972, as amended), an interest charge of one-half of one percent (1/2 of 1%) will accrue monthly on all unpaid liens.

7. The City Clerk is hereby directed to cause a copy of this Resolution to be mailed to the owner advising of the assessment of a lien against the property, and the Owner's right to appeal under Miss. Code Ann §11-51-75 (1972, as amended).

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Aldermen of Starkville, Mississippi, on this, the _____ day of _____, 202____.

CITY OF STARKVILLE, MISSISSIPPI

BY: _____
D. LYNN SPRUILL, MAYOR

ATTEST: _____
LESA HARDIN, CITY CLERK

Lien Case: LIEN-25-14

**STATE OF MISSISSIPPI;
COUNTY OF OKTIBBEHA;**

LIEN

The City of Starkville, pursuant to Miss. Code Ann. §21-19-11, has declared the following described real property to be a menace to the public health, safety, and welfare of the community.

The said property located in the City of Starkville, Mississippi, owned by William Covington Estate, being more particularly described as:

722 Vine Street, Starkville, MS, 39759 (PID #102H-00-170.00)

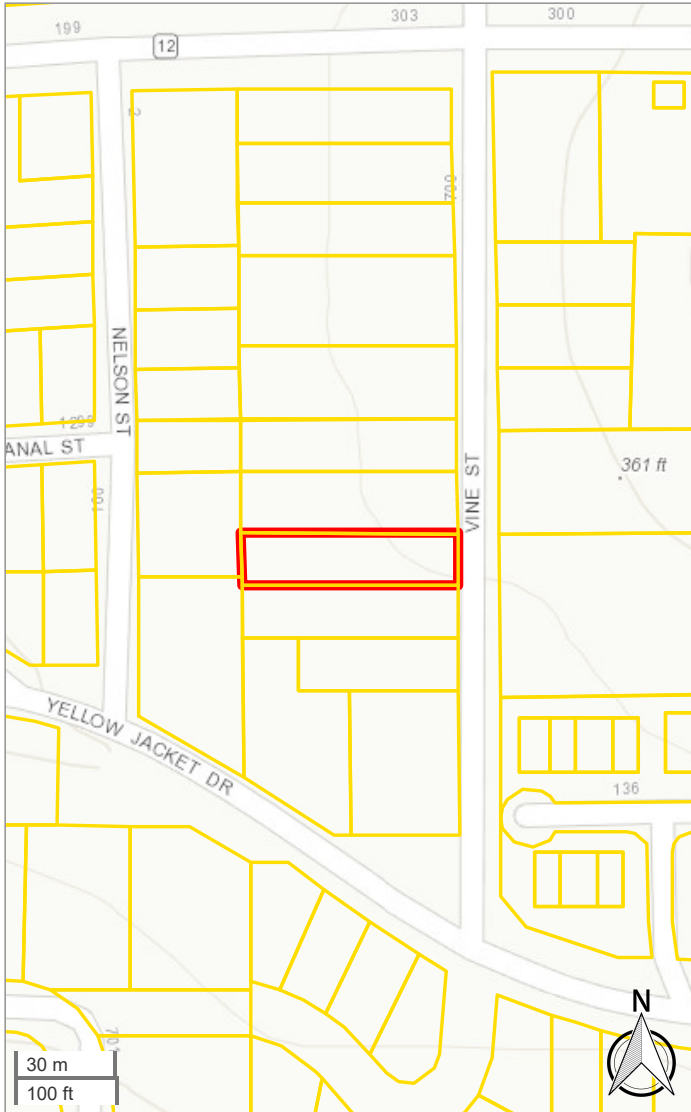
(See attached Exhibit "A")

Pursuant to Miss. Code Ann. §21-19-11, the City of Starkville adjudicated the actual cost of cleanup of the property and assessed a penalty not to exceed fifty percent (50%) of the actual cost by Resolution attached and incorporated herein as Exhibit "B".

Pursuant to the authority vested by §21-19-11, the City of Starkville claims a lien against the property and requests the Oktibbeha County Chancery Clerk to enroll this lien. The City of Starkville has assessed the total cost for cleanup and penalties of the above referenced property in the lien amount of \$930.61.

D. Lynn Spruill, Mayor
City of Starkville, Mississippi

Lesa Hardin, City Clerk
City of Starkville, Mississippi



Oktibbeha County, MS

Oktibbeha County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only, and is not intended to constitute a legal record nor should it be substituted for the advice or services of a licensed professional. Parcel map information is prepared for the inventory of real property found within County jurisdiction and is compiled from recorded deeds, plats, and other public documents in accordance with Land Records Technical Specifications for Base, Cadastral and Digital Mapping Systems. Users are hereby notified that the aforementioned public record sources should be consulted for verification of information. With limited exception, data available on this website originates from Oktibbeha County Land Records GIS and is maintained for the internal use of the County. The County of Oktibbeha and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Oktibbeha County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.



Oktibbeha County Tax Assessor/Collector
JoHelen Walker

101 E. Main Street Ste. 103
39759 Starkville, MS
662-323-1273

Fax: 662-338-1066
Date Printed: 8/26/2025

PPIN:	2681
PARCEL_ID:	102H-00-170.00
OWNERNAME:	COVINGTON WILLIAM H ESTATE
ADDRESS1:	C/O DONNIE COVINGTON
ADDRESS2:	199 MARY MAGDALINE RD
CITY:	HATTIESBURG
STATE:	MS
ZIP:	39401
SECTION:	03
TOWNSHIP:	18N
RANGE:	14E
LEGAL1:	LOT 22B CITY BLK 39-A
LEGAL2:	
LEGAL3:	
TAX_DIST:	4110
REGION:	BB
CULT_AC1:	0
CULT_AC2:	0
UNCULT_AC1:	0
UNCULT_AC2:	0
TOTAL_AC:	0
CULT_VAL1:	18000
CULT_VAL2:	0
UNCUL_VAL1:	0
UNCUL_VAL2:	0
LAND_VAL:	18000
IMP_VAL1:	1520
IMP_VAL2:	0
TOTALVALUE:	19520
EXEMPT_COD:	0
HOMESTEAD:	
DEED_BOOK:	
DEED_PAGE:	
DEED_DATE:	
SITUS_ADDR:	722 VINE

722 Vine Street
City of Starkville Landscaping Expenses

[illegible]

**BEFORE THE MAYOR AND BOARD OF ALDERMEN
CITY OF STARKVILLE**

RESOLUTION ADJUDICATING COST AND ASSESSING LIEN

AGAINST REAL PROPERTY UNDER MISS. CODE ANN. 21-19-11 (1972) AS AMENDED

1. Pursuant to Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville gave notice of a public hearing before the governing authorities of the City of Starkville to **Zitta Carl** (Owner of the property described herein below) to determine whether the real property described herein below was in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community.

Property Owner: Zitta Carl

Address of Owner: PO Box 6274 Miss State MS 39762

Parcel Number: 117P-00-020.00

Address of Violation: 18 Edgewater, Starkville, MS, 39759

2. The hearing was held before the Mayor and Board of Aldermen of the City of Starkville on **September 17, 2024** following which the property referenced above was found to be a menace to the public health and safety, and the property was ordered to be cleaned immediately. Subsequent to this date, and in accordance with Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville proceeded to have the lot mowed and cleaned.

3. Pursuant to Miss. Code Ann. §21-19-11 (1972, as amended), City of Starkville shall charge Owner with the actual cost of lot mowing, including administrative and legal costs of the municipality, and may also impose a penalty of one-half of the actual cost or \$1500.00, whichever is more.

4. The City of Starkville, by and through its Board, at a regularly scheduled meeting held on **September 2, 2025**, adjudicated the actual cost of cleanup to be **\$1074.17**. This amount is assessed as a lien on the real property described above.

5. This assessment will be enrolled as a judgment lien on the Oktibbeha County, Mississippi judgment roll in the office of the Circuit Clerk of Oktibbeha County, Mississippi by providing a certified copy of this resolution to the Circuit Clerk, and the tax collector of the municipality shall proceed to sell the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes. The lien against the property shall be an encumbrance upon the property and shall follow title of the property.

6. Prior to its collection as a judgement lien, this assessment may be collected as a civil debt, and the City of Starkville may institute a suit on open account against the owner of the property in a court of competent jurisdiction in the manner provided by law for the cost and any penalty, plus court costs, reasonable attorney's fees and interest from the date that the property was cleaned. Pursuant to Miss. Code Ann. § 27-41-9 (1972, as amended), an interest charge of one-half of one percent (1/2 of 1%) will accrue monthly on all unpaid liens.

7. The City Clerk is hereby directed to cause a copy of this Resolution to be mailed to the owner advising of the assessment of a lien against the property, and the Owner's right to appeal under Miss. Code Ann §11-51-75 (1972, as amended).

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Aldermen of Starkville, Mississippi, on this, the _____ day of _____, 202____.

CITY OF STARKVILLE, MISSISSIPPI

BY: _____
D. LYNN SPRUILL, MAYOR

ATTEST: _____
LESA HARDIN, CITY CLERK

Lien Case: LIEN-25-15

**STATE OF MISSISSIPPI;
COUNTY OF OKTIBBEHA;**

LIEN

The City of Starkville, pursuant to Miss. Code Ann. §21-19-11, has declared the following described real property to be a menace to the public health, safety, and welfare of the community.

The said property located in the City of Starkville, Mississippi, owned by Zitta Carl, being more particularly described as:

18 Edgewater, Starkville, MS, 39759 (PID #117P-00-020.00)

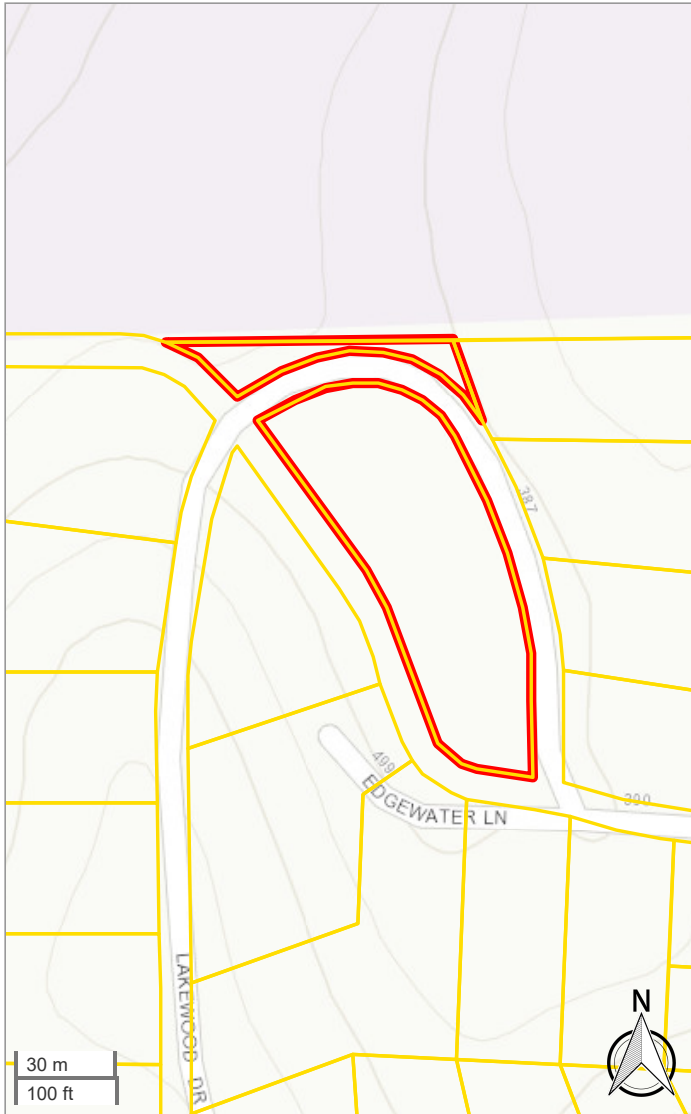
(See attached Exhibit "A")

Pursuant to Miss. Code Ann. §21-19-11, the City of Starkville adjudicated the actual cost of cleanup of the property and assessed a penalty not to exceed fifty percent (50%) of the actual cost by Resolution attached and incorporated herein as Exhibit "B".

Pursuant to the authority vested by §21-19-11, the City of Starkville claims a lien against the property and requests the Oktibbeha County Chancery Clerk to enroll this lien. The City of Starkville has assessed the total cost for cleanup and penalties of the above referenced property in the lien amount of \$1074.17.

D. Lynn Spruill, Mayor
City of Starkville, Mississippi

Lesa Hardin, City Clerk
City of Starkville, Mississippi



Oktibbeha County, MS

Oktibbeha County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only, and is not intended to constitute a legal record nor should it be substituted for the advice or services of a licensed professional. Parcel map information is prepared for the inventory of real property found within County jurisdiction and is compiled from recorded deeds, plats, and other public documents in accordance with Land Records Technical Specifications for Base, Cadastral and Digital Mapping Systems. Users are hereby notified that the aforementioned public record sources should be consulted for verification of information. With limited exception, data available on this website originates from Oktibbeha County Land Records GIS and is maintained for the internal use of the County. The County of Oktibbeha and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Oktibbeha County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.



Oktibbeha County Tax Assessor/Collector
JoHelen Walker

101 E. Main Street Ste. 103
39759 Starkville, MS
662-323-1273

Fax: 662-338-1066
Date Printed: 8/26/2025

PPIN:	12364
PARCEL_ID:	117P-00-020.00
OWNERNAME:	ZITTA CARL
ADDRESS1:	P O BOX 6274
ADDRESS2:	
CITY:	MISS STATE
STATE:	MS
ZIP:	39762
SECTION:	36
TOWNSHIP:	19N
RANGE:	14E
LEGAL1:	LAKE LOT
LEGAL2:	
LEGAL3:	
TAX_DIST:	2110
REGION:	BB
CULT_AC1:	0
CULT_AC2:	0
UNCULT_AC1:	0
UNCULT_AC2:	0
TOTAL_AC:	0
CULT_VAL1:	0
CULT_VAL2:	1000
UNCUL_VAL1:	0
UNCUL_VAL2:	0
LAND_VAL:	1000
IMP_VAL1:	0
IMP_VAL2:	0
TOTALVALUE:	1000
EXEMPT_COD:	0
HOMESTEAD:	
DEED_BOOK:	
DEED_PAGE:	
DEED_DATE:	
SITUS_ADDR:	0

18 Edgewater (Shelly Hill)
City of Starkville Landscaping Expenses

[illegible]

**BEFORE THE MAYOR AND BOARD OF ALDERMEN
CITY OF STARKVILLE**

RESOLUTION ADJUDICATING COST AND ASSESSING LIEN

AGAINST REAL PROPERTY UNDER MISS. CODE ANN. 21-19-11 (1972) AS AMENDED

1. Pursuant to Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville gave notice of a public hearing before the governing authorities of the City of Starkville to **Billups Charles** (Owner of the property described herein below) to determine whether the real property described herein below was in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community.

Property Owner: Billups Charles

Address of Owner: 117 Curtis Circle Starkville MS 39759

Parcel Number: 102C-00-161.00

Address of Violation: 117 Curtis, Starkville, MS, 39759

2. The hearing was held before the Mayor and Board of Aldermen of the City of Starkville on **April 1, 2025** following which the property referenced above was found to be a menace to the public health and safety, and the property was ordered to be cleaned immediately. Subsequent to this date, and in accordance with Miss. Code Ann. §21-19-11 (1972), as amended, the City of Starkville proceeded to have the lot mowed and cleaned.

3. Pursuant to Miss. Code Ann. §21-19-11 (1972, as amended), City of Starkville shall charge Owner with the actual cost of lot mowing, including administrative and legal costs of the municipality, and may also impose a penalty of one-half of the actual cost or \$1500.00, whichever is more.

4. The City of Starkville, by and through its Board, at a regularly scheduled meeting held on **September 2, 2025**, adjudicated the actual cost of cleanup to be **\$2679.48**. This amount is assessed as a lien on the real property described above.

5. This assessment will be enrolled as a judgment lien on the Oktibbeha County, Mississippi judgment roll in the office of the Circuit Clerk of Oktibbeha County, Mississippi by providing a certified copy of this resolution to the Circuit Clerk, and the tax collector of the municipality shall proceed to sell the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes. The lien against the property shall be an encumbrance upon the property and shall follow title of the property.

6. Prior to its collection as a judgement lien, this assessment may be collected as a civil debt, and the City of Starkville may institute a suit on open account against the owner of the property in a court of competent jurisdiction in the manner provided by law for the cost and any penalty, plus court costs, reasonable attorney's fees and interest from the date that the property was cleaned. Pursuant to Miss. Code Ann. § 27-41-9 (1972, as amended), an interest charge of one-half of one percent (1/2 of 1%) will accrue monthly on all unpaid liens.

7. The City Clerk is hereby directed to cause a copy of this Resolution to be mailed to the owner advising of the assessment of a lien against the property, and the Owner's right to appeal under Miss. Code Ann §11-51-75 (1972, as amended).

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Board of Aldermen of Starkville, Mississippi, on this, the _____ day of _____, 202____.

CITY OF STARKVILLE, MISSISSIPPI

BY: _____
D. LYNN SPRUILL, MAYOR

ATTEST: _____
LESA HARDIN, CITY CLERK

Lien Case: LIEN-25-16

**STATE OF MISSISSIPPI;
COUNTY OF OKTIBBEHA;**

LIEN

The City of Starkville, pursuant to Miss. Code Ann. §21-19-11, has declared the following described real property to be a menace to the public health, safety, and welfare of the community.

The said property located in the City of Starkville, Mississippi, owned by Billups Charles, being more particularly described as:

117 Curtis, Starkville, MS, 39759 (PID #102C-00-161.00)

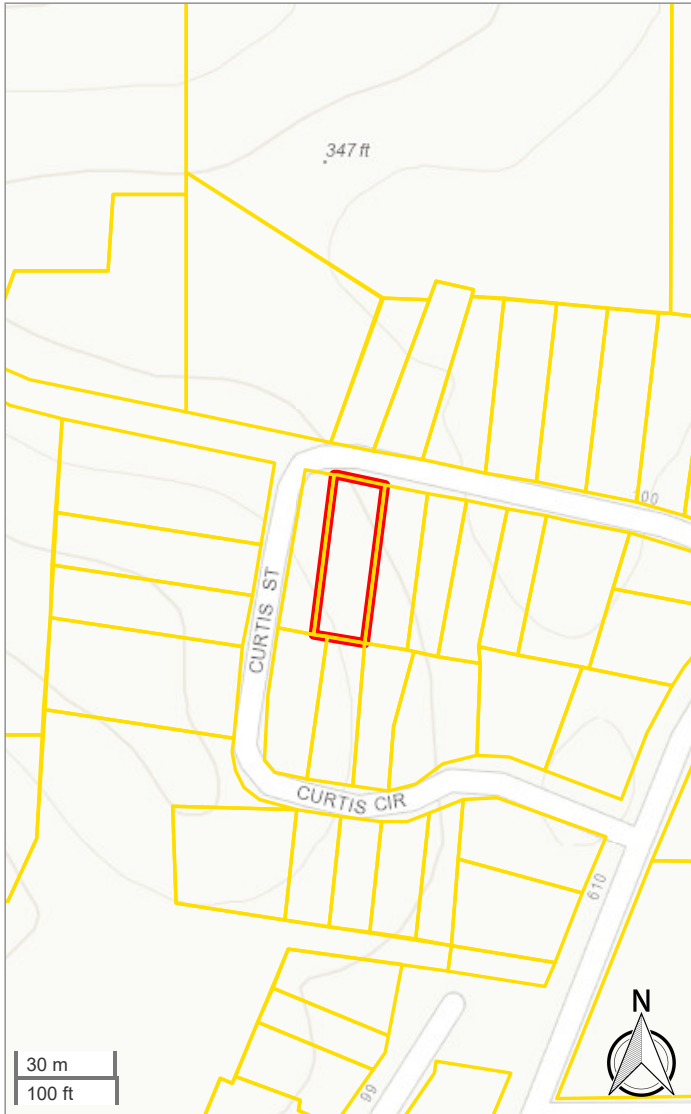
(See attached Exhibit "A")

Pursuant to Miss. Code Ann. §21-19-11, the City of Starkville adjudicated the actual cost of cleanup of the property and assessed a penalty not to exceed fifty percent (50%) of the actual cost by Resolution attached and incorporated herein as Exhibit "B".

Pursuant to the authority vested by §21-19-11, the City of Starkville claims a lien against the property and requests the Oktibbeha County Chancery Clerk to enroll this lien. The City of Starkville has assessed the total cost for cleanup and penalties of the above referenced property in the lien amount of \$2679.48.

D. Lynn Spruill, Mayor
City of Starkville, Mississippi

Lesa Hardin, City Clerk
City of Starkville, Mississippi



Oktibbeha County, MS

Oktibbeha County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only, and is not intended to constitute a legal record nor should it be substituted for the advice or services of a licensed professional. Parcel map information is prepared for the inventory of real property found within County jurisdiction and is compiled from recorded deeds, plats, and other public documents in accordance with Land Records Technical Specifications for Base, Cadastral and Digital Mapping Systems. Users are hereby notified that the aforementioned public record sources should be consulted for verification of information. With limited exception, data available on this website originates from Oktibbeha County Land Records GIS and is maintained for the internal use of the County. The County of Oktibbeha and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Oktibbeha County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.



Oktibbeha County Tax Assessor/Collector
JoHelen Walker

101 E. Main Street Ste. 103
39759 Starkville, MS
662-323-1273

Fax: 662-338-1066
Date Printed: 8/26/2025

PPIN: 879
PARCEL_ID: 102C-00-161.00
OWNERNAME: BILLUPS CHARLES
ADDRESS1: 117 CURTIS ST
ADDRESS2:
CITY: STARKVILLE
STATE: MS
ZIP: 39759
SECTION: 04
TOWNSHIP: 18N
RANGE: 14E
LEGAL1: LOT 20 CITY BLK 81
LEGAL2:
LEGAL3:
TAX_DIST: 1110
REGION: BB
CULT_AC1: 0
CULT_AC2: 0
UNCULT_AC1: 0
UNCULT_AC2: 0
TOTAL_AC: 0
CULT_VAL1: 10000
CULT_VAL2: 0
UNCUL_VAL1: 0
UNCUL_VAL2: 0
LAND_VAL: 10000
IMP_VAL1: 10700
IMP_VAL2: 0
TOTALVALUE: 20700
EXEMPT_COD: 0
HOMESTEAD:
DEED_BOOK:
DEED_PAGE:
DEED_DATE:
SITUS_ADDR: 117 CURTIS

117 Curtis Circle

House Demo

Employees	Hourly Rate	Hours Worked	Total	Equipment	Hourly Rate	Hours Used	Total
Theodis Weaver	\$ 21.75	6.5	\$ 141.38	Truck 702	\$ 20.80	3.5	\$ 72.80
Bobby Bardwell	\$ 19.03	6.5	\$ 123.69	Truck 75	\$ 20.80	3	\$ 62.40
Kedesha Poe	\$ 19.03	3.5	\$ 66.60	Truck 195	\$ 20.80	6.5	\$ 135.20
Kevin Young	\$ 17.18	6.5	\$ 111.67	Truck 706	\$ 20.80	3.5	\$ 72.80
Troy Johnson	\$ 17.18	6.5	\$ 111.67	John Deere 331	\$ 95.00	3.5	\$ 332.50
Charles Jenkins	\$ 17.18	6.5	\$ 111.67	John Deere 350	\$ 95.00	3.5	\$ 332.50
				Truck 714	\$ 20.80	0.25	\$ 5.20
Total Labor:	\$ 666.08						
Equipment Total:	\$ 1,013.40						
Dump Fees:	\$ 1,000.00						
Total Labor:	\$ 2,679.48						



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

AGENDA ITEM DEPT.: Administration
AGENDA DATE: September 2, 2025
PAGE: 1

SUBJECT: Consideration of approving the MSU Student Association 2025-2026 budget for the use of the 2% funding in accordance with the 2022 legislative HB 1547.

AMOUNT & SOURCE OF FUNDING: N/A

FISCAL NOTE: This is an annual requirement for each recipient of 2% funding

AUTHORIZATION HISTORY: The original authorization came in 1994 with a referendum and subsequent approval and extension by the legislature.

**REQUESTING
DEPARTMENT:** Administration

**DIRECTOR'S
AUTHORIZATION:** Mayor Lynn Spruill

FOR MORE INFORMATION CONTACT: Mayor Spruill

SUGGESTED MOTION:

Move approval of the proposed MSU Student Association 2025-2026 budget for the use of the 2% funding.



Proposed Distribution of 2026 Food & Beverage Sales Tax Allocation

Distribution:	FY2023		Proposed	
	FY2024	FY2025	FY2026	
Music Maker Productions	180,000	280,000	293,000	293,000
Bulldog Bash	190,000	220,000	270,000	270,000
Cowbell Cabs/Night Route	20,000	20,000	20,000	20,000
Old Main Music Festival	30,000	30,000	30,000	30,000
Lyceum Series	91,000	91,000	91,000	91,000
Global Lecture Series	53,000	63,000		
Total	564,000	704,000	704,000	704,000

As presented to the Starkville Board of Aldermen



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

AGENDA ITEM DEPT.: Administration
AGENDA DATE: September 2, 2025
PAGE: 1

SUBJECT: Consideration of approving the OCEDA 2025-2026 budget for the use of the 2% funding in accordance with the 2022 legislative HB 1547.

AMOUNT & SOURCE OF FUNDING: N/A

FISCAL NOTE: This is an annual requirement for each recipient of 2% funding

AUTHORIZATION HISTORY: The original authorization came in 1994 with a referendum and subsequent approval and extension by the legislature.

**REQUESTING
DEPARTMENT:** Administration

**DIRECTOR'S
AUTHORIZATION:** Mayor Lynn Spruill

FOR MORE INFORMATION CONTACT: Mayor Spruill

SUGGESTED MOTION:

Move approval of the proposed OCEDA 2025-2026 budget for the use of the 2% funding.

OCEDA	
2025-2026 Budget Planning	
	FY 2026 Proposed Budget
<u>GENERAL OPERATIONS</u>	
Income	
48001 INTEREST INCOME	111,000.00
48002 RTC % RENT SHARE	15,750.00
48004 SALE OF MULTI TENANT CTR	198,333.32
48005 GTEC FUNDS	115,352.00
49999 OTHER INCOME	0.00
Total Income	\$ 440,435.32
Expenses	
90031 HOSPITALITY	10,000.00
90032 OFFICE OVERHEAD	20,000.00
90034 INSURANCE/BONDS	23,000.00
90035 CAPITAL IMPROVEMENTS	100,000.00
90037 LEGAL & PROFESSIONAL	18,000.00
90041 OFFICE SUPPLIES	400.00
90043 POSTAGE/SHIPPING	0.00
90046 WELCOME SIGN	20,000.00
90047 ENTR. TECHNOLOGY GRANTS	115,352.00
90049 GSDP OCCUPANCY AGREEMENT	20,342.40
90050 GSDP MAN/PERSONEL CONTRACTS	200,000.00
Total Expenses	\$ 527,094.40
Net Income	\$ (86,659.08)

	FY 2026 Proposed Budget
<u>2% FOOD & BEVERAGE TAX</u>	
Income	
48020 FOOD/BEVERAGE TAX	\$ 475,000.00
Total Income	\$ 475,000.00
Expenses	
90073 INDUSTRY RELATIONS	30,000.00
90074 GTRDA/LINK	250,000.00
90075 RETAIL/RECRUITMENT	15,000.00
90076 MARKETING/EVENTS	30,000.00
90077 GRANTS	20,000.00
90078 NORTHSTAR PARK	50,000.00
90079 TOURISM DEVELOPMENT	40,000.00
90080 RESTRICTED PROJECT FUND	0.00
Total Expenses	\$ 435,000.00
Net Income	\$ 40,000.00
Overall Net Income	\$ (46,659.08)



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

AGENDA ITEM DEPT.: Administration
AGENDA DATE: September 2, 2025
PAGE: 1

SUBJECT: Consideration of approving the VCC 2025-2026 budget for the use of the 2% funding in accordance with the 2022 legislative HB 1547.

AMOUNT & SOURCE OF FUNDING: N/A

FISCAL NOTE: This is an annual requirement for each recipient of 2% funding

AUTHORIZATION HISTORY: The original authorization came in 1994 with a referendum and subsequent approval and extension by the legislature.

**REQUESTING
DEPARTMENT:** Administration

**DIRECTOR'S
AUTHORIZATION:** Mayor Lynn Spruill

FOR MORE INFORMATION CONTACT: Mayor Spruill

SUGGESTED MOTION:

Move approval of the proposed VCC 2025-2026 budget for the use of the 2% funding.

STARKVILLE CVB BUDGET

200 E. MAIN ST.

662-323-3322

phunt@starkville.org

	2025-2026
<u>City of Starkville 2% Hotel Tax</u>	Budget
Income	
CITY OF STARKVILLE	440,000.00
INTEREST INCOME	20,000.00
Total Income	\$ 460,000.00
Expenses	
OPERATING	172,225.79
GROUP & CONVENTION RECURITMENT	40,000.00
MAIN STREET ASSOCIATION	25,000.00
DUES - TOURISM MEMBERSHIPS	35,000.00
LEGAL & PROFESSIONAL	3,000.00
FILM	1,000.00
PARTNER TRAINING	2,000.00
DESTINATION DEVELOPMENT	50,000.00
RETIREMENT DEVELOPMENT	5,000.00
Total Expenses	\$ 333,225.79
Net Income	\$ 126,774.21

City of Starkville 2% Food & Beverage Tax

Income	
CITY OF STARKVILLE FOOD & BEV	450,000.00
Total Income	\$ 450,000.00
Expenses	
MARKETING/ADVERTISING/PROJECTS	581,000.00
PROFESSIONAL DEVELOPMENT	6,000.00
SPONSORED PROGRAMS & GRANTS	70,000.00
MSU_ORIENTATION	10,000.00
CONSULTING SERVICES	20,000.00
Total Expenses	\$ 687,000.00
Net Income	\$ (237,000.00)

Overall Net Income \$ (110,225.79)

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
AUTHORIZING THE ISSUANCE BY THE CITY OF STARKVILLE,
MISSISSIPPI, OF COMBINED WATER AND SEWER SYSTEM
REVENUE BONDS OF THE MUNICIPALITY OR A COMBINED
WATER AND SEWER SYSTEM REVENUE BOND OF THE
MUNICIPALITY FOR SALE TO THE MISSISSIPPI DEVELOPMENT
BANK, OR AUTHORIZING ENTERING INTO A LOAN AGREEMENT
WITH THE MISSISSIPPI DEVELOPMENT BANK, ALL IN THE
MAXIMUM PRINCIPAL AMOUNT OF \$10,000,000, IN ONE OR MORE
SERIES, TO PROVIDE FUNDS FOR THE PURPOSE OF IMPROVING,
REPAIRING, AND EXTENDING THE EXISTING COMBINED WATER
AND SEWER SYSTEM OF THE MUNICIPALITY; AND FOR RELATED
PURPOSES.**

WHEREAS, the Mayor and Board of Aldermen of the City of Starkville, Mississippi (the “Governing Body” of the “Municipality”), acting for and on behalf of the Municipality, hereby finds, determines, adjudicates, and declares as follows:

1. The existing combined water and sewer system of the Municipality is operated and accounted for as a separate enterprise of the Municipality known as the combined water and sewer facilities and systems of the Municipality (the “System”).

2. Pursuant to the provisions of Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended (the “Municipal Utilities Act”), the Municipality is authorized to undertake activities for the purpose of studying the System and determining the nature and extent of the necessary improvements, repairs, and extensions to the System (the “Authorized Purpose”).

3. The Governing Body desires to provide funds for (i) the Authorized Purpose, to be made in substantial accordance with the plans and specifications, as they may be amended and supplemented, prepared by competent engineers or engineering firm(s) as are employed by the Municipality or engaged by the Municipality (the “Consulting Engineer”), (ii) funding a capitalized interest account, if necessary, and a debt service reserve account, if necessary, and, (iii) paying the costs of the authorization, issuance sale, validation, and delivery of certain debt obligations (together, the “Project”).

4. Pursuant to the provisions of the Municipal Utilities Act, Sections 31-25-1 *et seq.*, Mississippi Code of 1972, as amended (the “Bank Act”), and other applicable laws of the State of Mississippi (the “State”), the Municipality is authorized to undertake activities for the Project, and to provide for the payment of the costs thereof, or any portion of such costs, by issuing combined water and sewer system revenue bonds of the Municipality, in the maximum aggregate principal amount of \$10,000,000, in one or more series (the “Bonds”), by issuing a combined water and sewer system revenue bond of the Municipality, in the maximum aggregate principal amount of \$10,000,000, in one or more series (the “Qualified Obligation”), for sale to the Mississippi Development Bank (the “Bank”), or entering into a loan agreement and obtaining a loan from the Bank, evidenced by a promissory note of the Municipality, in the maximum aggregate principal amount of \$10,000,000, in one or more series (the “Note”).

5. If issued, the principal of and interest on the Bonds, the Qualified Obligation, or the Note shall be payable from the revenues of the System, as authorized by the Municipal Utilities Act and the Bank Act.

6. Pursuant to the provisions of the Municipal Utilities Act, the Bank Act, and other applicable laws of the State, and by resolution adopted by the Governing Body on Tuesday, July 15, 2025 (the “Resolution of Intent”), the Governing Body declared its intention to issue the Bonds, the Qualified Obligation, or the Note to provide funds for the Project, and directed that the Resolution of Intent be published three times in *The Starkville Daily News*, a newspaper published in and having a general circulation in the Municipality, and being a qualified newspaper pursuant to the provisions of Section 13-3-31, Mississippi Code of 1972, as amended.

7. The Resolution of Intent was duly published in *The Starkville Daily News* once a week for at least three consecutive weeks, on July 22, 2025, July 29, 2025, and August 5, 2025, with the third publication on August 5, 2025, being more than ten days prior to Tuesday, August 19, 2025, at 5:30 pm, the date and time set for the filing of protests on the matter of authorizing the issuance of the Bonds, the Qualified Obligation, or the Note, as evidenced by the affidavit attached hereto as **Attachment A**.

8. On or prior to 5:30 p.m. on Tuesday, August 19, 2025, no protest against the issuance of the Bonds, the Qualified Obligation, or the Note has been filed, nor has any petition that an election be called on the question of the issuance of the Bonds, the Qualified Obligation, or the Note has been filed.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY AS FOLLOWS:

SECTION 1. The Governing Body is now authorized to issue the Bonds, the Qualified Obligation, or the Note to provide funds for the Project.

SECTION 2. The Bonds, the Qualified Obligation, or the Note will be issued and sold pursuant to subsequent orders of the Governing Body.

Following the reading of the foregoing resolution and discussion thereof, Alderman _____ moved and Alderman _____ seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Alderman Mike Brooks	voted: _____
Alderman Kim Moreland	voted: _____
Alderman Roy A'. Perkins	voted: _____
Alderman William Pochop	voted: _____
Alderman Sandra C. Sistrunk	voted: _____
Alderman Kyle Skinner	voted: _____
Alderman Henry N. Vaughn, Sr.	voted: _____

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

City of Starkville, Mississippi

D. Lynn Spruill, Mayor

ATTEST:

Lesia D. Hardin, City Clerk

(seal)

Attachment A

Proof of Publication of Resolution of Intent

The Starkville Daily News

July 22, 2025; July 29, 2025; and August 5, 2025

AFPP

ROI - B001F Water-Sewer Bonds

Affidavit of Publication

STATE OF MISSISSIPPI } SS
COUNTY OF OKTIBBEHA }

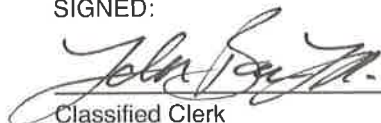
John W. Bane, Jr., being duly sworn, says:

That she is Classified Clerk of the Starkville Daily News, a daily newspaper of general circulation, printed and published in Starkville, Oktibbeha County, Mississippi; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

July 22, 2025, July 29, 2025, August 05, 2025

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Classified Clerk

Subscribed to and sworn to me this 5th day of August 2025.

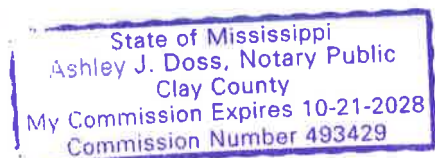


Ashley J. Doss, Notary Public, Oktibbeha County, Mississippi

My commission expires: October 21, 2028

00001631 00107517

Brandi D. Ford
Watkins & Eager, PLLC (SDN)
P.O. Box 650
Jackson, MS 39205



RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, DECLARING THE INTENTION TO ISSUE COMBINED WATER AND SEWER SYSTEM REVENUE BONDS OF THE MUNICIPALITY, IN THE MAXIMUM PRINCIPAL AMOUNT OF \$10,000,000, IN ONE OR MORE SERIES, TO PROVIDE FUNDS FOR THE PURPOSE OF IMPROVING, REPAIRING, AND EXTENDING THE EXISTING COMBINED WATER AND SEWER SYSTEM OF THE MUNICIPALITY; DIRECTING PUBLICATION OF NOTICE OF SUCH INTENTION; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and Board of Aldermen of the City of Starkville, Mississippi (the "Governing Body" of the "Municipality"), acting for and on behalf of the Municipality, hereby finds, determines, adjudicates, and declares as follows: The Municipality has existing water and sewer facilities and systems which are operated and accounted for as a separate enterprise of the Municipality known as the combined water and sewer facilities and systems of the Municipality (the "System").

The Governing Body has engaged the services of competent engineers or engineering firm(s) as are employed by the Municipality or engaged by the Municipality (the "Consulting Engineer"), to study the System, to determine the nature and extent of the necessary improvements, repairs, and extensions to the System (the "Authorized Purpose"), to make recommendations regarding the Project (as defined herein), and to make an estimate of the costs of the Project.

The Governing Body desires to provide funds for (i) the Authorized Purposes, to be made in substantial accordance with the plans and specifications, as they may be amended and supplemented, prepared by the Consulting Engineer, (ii) funding a capitalized interest account, if necessary, and a debt service reserve account, if necessary, and, (iii) the costs of the authorization, issuance, sale, validation, and delivery of the Bonds (together, the "Project").

The estimated cost of the Project is the aggregate amount of \$10,000,000. The Project is economically feasible, would be in the public interest and of benefit to the Municipality, and the findings and recommendations of the Consulting Engineer are hereby adopted, including the estimate of the costs of the Project.

It is necessary, advisable, and in the best interest of the Municipality and its citizens to finance the costs of the Project, for which purpose there are no other available funds on hand.

Pursuant to the provisions of Sections 21-27-11 et seq., Mississippi Code of 1972, as amended (the "Municipal Utilities Act"), the Municipality is authorized to undertake activities for the Project, and to provide for the payment of the costs of the Project, or any portion of such costs of the Project, by and through the issuance of combined water and sewer system revenue bonds, in one or more series, in the maximum principal amount of \$10,000,000 (the "Bonds").

Pursuant to Sections 31-25-1 et seq. Mississippi Code of 1972, as amended (the "Bank Act") and the Municipal Utilities Act (together, the "Act"), the Bonds may be issued and sold to the Mississippi Development Bank to provide funds for the Project.

Pursuant to the Municipal Utilities Act, the principal of and interest on the Bonds are payable from the revenues of the System. Pursuant to the Bank Act, the principal of and interest on the Bonds are payable from the revenues of the System or from the lawfully available revenues of the Municipality.

The Municipality reasonably expects that it will incur expenditures for the Project for which the Municipality may advance internal funds prior to the issuance of the Bonds, and finds that it should declare its official intent to reimburse itself for all or a portion of such expenditures of the Project made in anticipation of the issuance of the Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, AS FOLLOWS:

- This resolution is adopted pursuant to the Act and other applicable laws of the State of Mississippi (the "State").
- The Governing Body, acting for and on behalf of the Municipality, does hereby declare its intention to issue and sell the Bonds for the Project pursuant to the Act.
- Pursuant to the Act, the Bonds shall be payable from the revenues of the System or from the lawfully available revenues of the Municipality. Other funds available to the Municipality which may be lawfully used for payment of the principal of and interest on the Bonds, include, but are not limited to, use taxes remitted from the

State to the Municipality as a result of the Infrastructure Modernization Act of 2018, House Bill 1, 2018 First Extraordinary Session, and any amendments thereto, codified as Sections 27-67-1 et seq., Mississippi Code of 1972, as amended, but limited to those elements of the Authorized Purposes codified in Sections 27-67-1 et seq., Mississippi Code of 1972, as amended.

- Pursuant to Section 1.150-2 of the Treasury Regulations (the "Reimbursement Regulations"), the Governing Body hereby declares its official intent to reimburse expenditures made for the Project prior to the issuance of the Bonds, with the proceeds of the Bonds, to the extent permitted by the Reimbursement Regulations.

- The Bonds, in the amount, for the purpose, and secured as aforesaid, will be authorized to be issued at a meeting of the Governing Body to be held at City Hall located at 110 West Main Street in the Municipality on Tuesday, August 19, 2025, at 5:30 p.m., or at some meeting held subsequent thereto, which date so fixed will be more than ten days after the third date of publication of this resolution, as directed by Section 7 hereof.

- Pursuant to the Municipal Utilities Act, if a petition signed by not less than 20% of the qualified electors of the Municipality is filed objecting to and protesting the issuance of the Bonds, on or before Tuesday, August 19, 2025, at 5:30 p.m., or at some meeting held subsequent thereto, then an election on the question of the issuance of the Bonds may be called and held as provided by law. If no such protest is filed, then the Bonds may be issued without an election on the question of the issuance thereof, and may be issued and sold under the regular procedure for issuing and selling the Bonds.

This resolution shall be published once a week for at least three consecutive weeks in the Starkville Daily News, a newspaper published in and having a general circulation in the Municipality, and being a qualified newspaper under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended. The third such publication shall be more than ten days prior to the date specified in Section 5 hereof.

The City Clerk of the Municipality shall be and is hereby directed to procure the customary proof of publication of this resolution from the publisher of the Starkville Daily News and to have the same before the Governing Body on or before Tuesday, August 19, 2025, at 5:30 p.m.

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

Following the reading of the foregoing resolution and discussion thereof, Alderwoman Sandra Sistrunk offered and Alderwoman Kim Moreland seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Alderwoman Kim Moreland voted: Yea

Alderwoman Sandra C. Sistrunk voted: Yea

Alderman Kyle Skinner voted: Yea

Alderman Mike Brooks voted: Yea

Alderman William Pochop voted: Yea

Alderman Roy A'. Perkins voted: Yea

Alderman Henry N. Vaughn, Sr. voted: Yea

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried, and the resolution adopted on this day, July 15, 2025.

City of Starkville, Mississippi

/s/ D. Lynn Spruill, Mayor

/s/ Lesa D. Hardin, City Clerk

Publication Instructions:

Starkville Daily News

July 22, 2025; July 29, 2025; and August 5, 2025



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

**AGENDA ITEM DEPT.: AIRPORT
AGENDA DATE: September 2, 2025
PAGE: 1**

SUBJECT: Request approval to accept the FAA 2025 AIP Grant Offer 3-28-0068-033-2025 in the Amount of \$2,635,633.00 for Airport Development of Runway and Taxiway Extension

AMOUNT & SOURCE OF FUNDING: FAA (95%) \$2,635,633.00, MDOT (2.5%) \$69,358.76 match and a Local Match (2.5%) \$69,358.76 for \$ for a project total of \$2,774,350.52
City portion @ 35% = \$24,275.57, County portion @ 35% = \$24,275.57 and MSU portion @30% = \$20,807.62

FISCAL NOTES: Airport Board requested approval of this grant on August 25, 2025

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:** **Airport**

**DIRECTOR'S
AUTHORIZATION:** Rodney Lincoln

FOR MORE INFORMATION CONTACT: Rodney Lincoln 662-418-5900

SUGGESTED MOTION: Move approval to accept the FAA 2025 AIP Grant Offer 3-28-0068-033-2025 in the Amount of \$2,635,633.00 for Airport Development of Runway and Taxiway Extension



U.S. Department
of Transportation
Federal Aviation
Administration

Airports Division
Southern Region
Mississippi

Jackson Airports
District Office:
10 Canebrake Blvd.,
Suite 100
Flowood, MS 39232

The Honorable Lynn Spruill
Mayor, City of Starkville, Mississippi
l.spruill@cityofstarkville.org

Dear Mayor Spruill:

The Grant Offer for Airport Improvement Program (AIP) Project No. 3-28-0068-033-2025 at George M Bryan Airport is attached for execution. This letter outlines the steps you must take to properly enter into this agreement and provides other useful information. Please read the conditions, special conditions, and assurances that comprise the grant offer carefully.

You may not make any modification to the text, terms or conditions of the grant offer.

Steps You Must Take to Enter Into Agreement.

To properly enter into this agreement, you must do the following:

1. The governing body must give authority to execute the grant to the individual(s) signing the grant, i.e., the person signing the document must be the sponsor's authorized representative(s) (hereinafter "authorized representative").
2. The authorized representative must execute the grant by adding their electronic signature to the appropriate certificate at the end of the agreement.
3. Once the authorized representative has electronically signed the grant, the sponsor's attorney(s) will automatically receive an email notification.
4. On the **same day or after** the authorized representative has signed the grant, the sponsor's attorney(s) will add their electronic signature to the appropriate certificate at the end of the agreement.
5. If there are co-sponsors, the authorized representative(s) and sponsor's attorney(s) must follow the above procedures to fully execute the grant and finalize the process. Signatures must be obtained and finalized no later than **September 17, 2025**.
6. The fully executed grant will then be automatically sent to all parties as an email attachment.

Payment. Subject to the requirements in 2 CFR § 200.305 (Federal Payment), each payment request for reimbursement under this grant must be made electronically via the Delphi eInvoicing System. Please see the attached Grant Agreement for more information regarding the use of this System.

Project Timing. The terms and conditions of this agreement require you to complete the project without undue delay and no later than the Period of Performance end date (1,460 days from the grant execution date). We will be monitoring your progress to ensure proper stewardship of these Federal funds. We

expect you to submit payment requests for reimbursement of allowable incurred project expenses consistent with project progress. Your grant may be placed in “inactive” status if you do not make draws on a regular basis, which will affect your ability to receive future grant offers. Costs incurred after the Period of Performance ends are generally not allowable and will be rejected unless authorized by the FAA in advance.

Reporting. Until the grant is completed and closed, you are responsible for submitting formal reports as follows:

- For all grants, you must submit by December 31st of each year this grant is open:
 1. A signed/dated SF-270 (Request for Advance or Reimbursement for non-construction projects) or SF-271 or equivalent (Outlay Report and Request for Reimbursement for Construction Programs), and
 2. An SF-425 (Federal Financial Report).
- For non-construction projects, you must submit [FAA Form 5100-140, Performance Report](#) within 30 days of the end of the Federal fiscal year.
- For construction projects, you must submit [FAA Form 5370-1, Construction Progress and Inspection Report](#), within 30 days of the end of each Federal fiscal quarter.

Audit Requirements. As a condition of receiving Federal assistance under this award, you must comply with audit requirements as established under 2 CFR Part 200. Subpart F requires non-Federal entities that expend \$1,000,000 or more in Federal awards to conduct a single or program specific audit for that year. Note that this includes Federal expenditures made under other Federal-assistance programs. Please take appropriate and necessary action to ensure your organization will comply with applicable audit requirements and standards.

Closeout. Once the project(s) is completed and all costs are determined, we ask that you work with your FAA contact indicated below to close the project without delay and submit the necessary final closeout documentation as required by your Region/Airports District Office.

FAA Contact Information. Cole Farris, (769) 268-6962, cole.b.farris@faa.gov is the assigned program manager for this grant and is readily available to assist you and your designated representative with the requirements stated herein.

We sincerely value your cooperation in these efforts and look forward to working with you to complete this important project.

Sincerely,

William J. Schuller
Acting Manager
Jackson Airports District Office



U.S. Department
of Transportation
Federal Aviation
Administration

FEDERAL AVIATION ADMINISTRATION AIRPORT IMPROVEMENT PROGRAM (AIP)

FY 2025 AIP

GRANT AGREEMENT

Part I - Offer

Federal Award Offer Date

Airport/Planning Area George M Bryan Airport

Airport Infrastructure Grant
Number 3-28-0068-033-2025

Unique Entity Identifier JD6GFW5BX1L3

TO: City of Starkville Mississippi

(herein called the "Sponsor") (For Co-Sponsors, list all Co-Sponsor names. The word "Sponsor" in this Grant Agreement also applies to a Co-Sponsor.)

FROM: **The United States of America** (acting through the Federal Aviation Administration, herein called the "FAA")

WHEREAS, the Sponsor has submitted to the FAA a Project Application dated June 12, 2025, for a grant of Federal funds for a project at or associated with the George M Bryan Airport, which is included as part of this Grant Agreement; and

WHEREAS, the FAA has approved a project for the George M Bryan Airport (herein called the "Project") consisting of the following:

**Extend Runway 18/36, Phase 4 (Grading and Drainage);
Extend Taxiway A, Phase 1 (Grading and Drainage)**

which is more fully described in the Project Application.

NOW THEREFORE, Pursuant to and for the purpose of carrying out the Title 49, United States Code (U.S.C.), Chapters 471 and 475; 49 U.S.C. §§ 40101 et seq., and 48103; FAA Reauthorization Act of 2018 (Public Law Number (P.L.) 115-254); the Department of Transportation Appropriations Act, 2021 (P.L. 116-260, Division L); the Consolidated Appropriations Act, 2022 (P.L. 117-103); Consolidated Appropriations Act, 2023 (P.L. 117-328); Consolidated Appropriations Act, 2024 (P.L. 118-42); FAA Reauthorization Act of 2024 (P.L. 118-63); and the representations contained in the Project Application; and in consideration of: (a) the Sponsor's adoption and ratification of the Grant Assurances dated April 2025, interpreted and applied consistent with the FAA Reauthorization Act of 2024; (b) the Sponsor's acceptance of this Offer; and (c) the benefits to accrue to the United States and the public from the accomplishment of the Project and compliance with the Grant Assurance and conditions as herein provided;

THE FEDERAL AVIATION ADMINISTRATION, FOR AND ON BEHALF OF THE UNITED STATES, HEREBY OFFERS AND AGREES to pay (95) % of the allowable costs incurred accomplishing the Project as the United States share of the Project.

Assistance Listings Number (Formerly CFDA Number): 20.106

This Offer is made on and SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:

CONDITIONS

1. **Maximum Obligation.** The maximum obligation of the United States payable under this Offer is \$2,635,633.

The following amounts represent a breakdown of the maximum obligation for the purpose of establishing allowable amounts for any future grant amendment, which may increase the foregoing maximum obligation of the United States under the provisions of 49 U.S.C. § 47108(b):

\$0 for planning

\$2,635,633 for airport development or noise program implementation; and,

\$0 for land acquisition.

2. **Grant Performance.** This Grant Agreement is subject to the following Federal award requirements:

- a. Period of Performance:

1. Shall start on the date the Sponsor formally accepts this Agreement and is the date signed by the last Sponsor signatory to the Agreement. The end date of the Period of Performance is 4 years (1,460 calendar days) from the date of acceptance. The Period of Performance end date shall not affect, relieve, or reduce Sponsor obligations and assurances that extend beyond the closeout of this Grant Agreement.
2. Means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions or budget periods (2 Code of Federal Regulations (CFR) § 200.1) except as noted in 49 U.S.C § 47142(b).

- b. Budget Period:

1. For this Grant is 4 years (1,460 calendar days) and follows the same start and end date as the Period of Performance provided in paragraph 2(a)(1). Pursuant to 2 CFR § 200.403(h), the Sponsor may charge to the Grant only allowable costs incurred during the Budget Period except as noted in 49 U.S.C § 47142(b).

2. Means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which the Sponsor is authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to 2 CFR § 200.308.

c. Close Out and Termination

Unless the FAA authorizes a written extension, the Sponsor must submit all Grant closeout documentation and liquidate (pay-off) all obligations incurred under this award no later than 120 calendar days after the end date of the Period of Performance. If the Sponsor does not submit all required closeout documentation within this time period, the FAA will proceed to close out the grant within one year of the Period of Performance end date with the information available at the end of 120 days (2 CFR § 200.344). The FAA may terminate this agreement and all of its obligations under this agreement if any of the following occurs:

- (a) (1) The Sponsor fails to obtain or provide any Sponsor grant contribution as required by the agreement;

- (2) A completion date for the Project or a component of the Project is listed in the agreement and the Recipient fails to meet that milestone by six months after the date listed in the agreement;

- (3) The Sponsor fails to comply with the terms and conditions of this agreement, including a material failure to comply with the Project Schedule even if it is beyond the reasonable control of the Sponsor;

- (4) Circumstances cause changes to the Project that the FAA determines are inconsistent with the FAA's basis for selecting the Project to receive a grant; or

- (5) The FAA determines that termination of this agreement is in the public interest.

(b) In terminating this agreement under this section, the FAA may elect to consider only the interests of the FAA.

(c) The Sponsor may request that the FAA terminate the agreement under this section.

3. **Ineligible or Unallowable Costs.** In accordance with 49 U.S.C. § 47110, the Sponsor is prohibited from including any costs in the grant funded portions of the project that the FAA has determined to be ineligible or unallowable, including costs incurred to carry out airport development implementing policies and initiatives repealed by Executive Order 14148, provided such costs are not otherwise permitted by statute.

4. **Indirect Costs - Sponsor.** The Sponsor may charge indirect costs under this award by applying the indirect cost rate identified in the project application as accepted by the FAA, to allowable costs for Sponsor direct salaries and wages.

5. **Determining the Final Federal Share of Costs.** The United States' share of allowable project costs will be made in accordance with 49 U.S.C. § 47109, the regulations, policies, and procedures of the Secretary of Transportation ("Secretary"), and any superseding legislation. Final determination of the United States' share will be based upon the final audit of the total amount of allowable project

costs and settlement will be made for any upward or downward adjustments to the Federal share of costs.

6. **Completing the Project Without Delay and in Conformance with Requirements.** The Sponsor must carry out and complete the project without undue delays and in accordance with this Agreement, 49 U.S.C. Chapters 471 and 475, the regulations, policies, and procedures of the Secretary. Per 2 CFR § 200.308, the Sponsor agrees to report and request prior FAA approval for any disengagement from performing the project that exceeds three months or a 25 percent reduction in time devoted to the project. The report must include a reason for the project stoppage. The Sponsor also agrees to comply with the grant assurances, which are part of this Agreement.
7. **Amendments or Withdrawals before Grant Acceptance.** The FAA reserves the right to amend or withdraw this offer at any time prior to its acceptance by the Sponsor.
8. **Offer Expiration Date.** This offer will expire and the United States will not be obligated to pay any part of the costs of the project unless this offer has been accepted by the Sponsor on or before September 17, 2025, or such subsequent date as may be prescribed in writing by the FAA.
9. **Improper Use of Federal Funds and Mandatory Disclosure.**
 - a. The Sponsor must take all steps, including litigation if necessary, to recover Federal funds spent fraudulently, wastefully, or in violation of Federal antitrust statutes, or misused in any other manner for any project upon which Federal funds have been expended. For the purposes of this Grant Agreement, the term “Federal funds” means funds however used or dispersed by the Sponsor, that were originally paid pursuant to this or any other Federal grant agreement. The Sponsor must obtain the approval of the Secretary as to any determination of the amount of the Federal share of such funds. The Sponsor must return the recovered Federal share, including funds recovered by settlement, order, or judgment, to the Secretary. The Sponsor must furnish to the Secretary, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement, litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the Sponsor, in court or otherwise, involving the recovery of such Federal share require advance approval by the Secretary.
 - b. The Sponsor, a recipient, and a subrecipient under this Federal grant must promptly comply with the mandatory disclosure requirements as established under 2 CFR § 200.113, including reporting requirements related to recipient integrity and performance in accordance with Appendix XII to 2 CFR Part 200.
10. **United States Not Liable for Damage or Injury.** The United States is not responsible or liable for damage to property or injury to persons which may arise from, or be incident to, compliance with this Grant Agreement.
11. **System for Award Management (SAM) Registration and Unique Entity Identifier (UEI).**
 - a. Requirement for System for Award Management (SAM): Unless the Sponsor is exempted from this requirement under 2 CFR § 25.110, the Sponsor must maintain the currency of its information in the SAM until the Sponsor submits the final financial report required under this Grant, or receives the final payment, whichever is later. This requires that the Sponsor review and update the information at least annually after the initial registration and more frequently if

required by changes in information or another award term. Additional information about registration procedures may be found at the SAM website (currently at <http://www.sam.gov>).

- b. Unique entity identifier (UEI) means a 12-character alpha-numeric value used to identify a specific commercial, nonprofit or governmental entity. A UEI may be obtained from SAM.gov at <https://sam.gov/content/entity-registration>.

12. **Electronic Grant Payment(s).** Unless otherwise directed by the FAA, the Sponsor must make each payment request under this Agreement electronically via the Delphi eInvoicing System for Department of Transportation (DOT) Financial Assistance Awardees.

13. **Informal Letter Amendment of AIP Projects.** If, during the life of the project, the FAA determines that the maximum grant obligation of the United States exceeds the expected needs of the Sponsor by \$25,000 or five percent (5%), whichever is greater, the FAA can issue a letter amendment to the Sponsor unilaterally reducing the maximum obligation.

The FAA can also issue a letter to the Sponsor increasing the maximum obligation if there is an overrun in the total actual eligible and allowable project costs to cover the amount of the overrun provided it will not exceed the statutory limitations for grant amendments. The FAA's authority to increase the maximum obligation does not apply to the "planning" component of Condition No. 1, Maximum Obligation.

The FAA can also issue an informal letter amendment that modifies the grant description to correct administrative errors or to delete work items if the FAA finds it advantageous and in the best interests of the United States.

An informal letter amendment has the same force and effect as a formal grant amendment.

14. **Environmental Standards.** The Sponsor is required to comply with all applicable environmental standards, as further defined in the Grant Assurances, for all projects in this grant. If the Sponsor fails to comply with this requirement, the FAA may suspend, cancel, or terminate this Grant Agreement.
15. **Financial Reporting and Payment Requirements.** The Sponsor will comply with all Federal financial reporting requirements and payment requirements, including submittal of timely and accurate reports.
16. **Buy American.** Unless otherwise approved in advance by the FAA, in accordance with 49 U.S.C. § 50101, the Sponsor will not acquire or permit any contractor or subcontractor to acquire any steel or manufactured goods produced outside the United States to be used for any project for which funds are provided under this Grant. The Sponsor will include a provision implementing Buy American in every contract and subcontract awarded under this Grant.
17. **Build America, Buy America.** The Sponsor must comply with the requirements under the Build America, Buy America Act (P.L. 117-58).
18. **Maximum Obligation Increase.** In accordance with 49 U.S.C. § 47108(b)(3), as amended, the maximum obligation of the United States, as stated in Condition No. 1, Maximum Obligation, of this Grant:
 - a. May not be increased for a planning project;
 - b. May be increased by not more than 15 percent for development projects, if funds are available;
 - c. May be increased by not more than the greater of the following for a land project, if funds are available:

1. 15 percent; or
2. 25 percent of the total increase in allowable project costs attributable to acquiring an interest in the land.

If the Sponsor requests an increase, any eligible increase in funding will be subject to the United States Government share as provided in 49 U.S.C. § 47110, or other superseding legislation if applicable, for the fiscal year appropriation with which the increase is funded. The FAA is not responsible for the same Federal share provided herein for any amount increased over the initial grant amount. The FAA may adjust the Federal share as applicable through an informal letter of amendment.

19. Audits for Sponsors.

PUBLIC SPONSORS. The Sponsor must provide for a Single Audit or program-specific audit in accordance with 2 CFR Part 200. The Sponsor must submit the audit reporting package to the Federal Audit Clearinghouse on the Federal Audit Clearinghouse's Internet Data Entry System at <http://harvester.census.gov/facweb/>. Upon request of the FAA, the Sponsor shall provide one copy of the completed audit to the FAA. Sponsors that expend less than \$1,000,000 in Federal awards and are exempt from Federal audit requirements must make records available for review or audit by the appropriate Federal agency officials, State, and Government Accountability Office. The FAA and other appropriate Federal agencies may request additional information to meet all Federal audit requirements.

20. Suspension or Debarment. When entering into a "covered transaction" as defined by 2 CFR § 180.200, the Sponsor must:

- a. Verify the non-Federal entity is eligible to participate in this Federal program by:
 1. Checking the System for Award Management (SAM.gov) exclusions to determine if the non-Federal entity is excluded or disqualified; or
 2. Collecting a certification statement from the non-Federal entity attesting they are not excluded or disqualified from participating; or
 3. Adding a clause or condition to covered transactions attesting the individual or firm are not excluded or disqualified from participating.
- b. Require prime contractors to comply with 2 CFR § 180.330 when entering into lower-tier transactions with their contractors and sub-contractors.
- c. Immediately disclose in writing to the FAA whenever (1) the Sponsor learns they have entered into a covered transaction with an ineligible entity or (2) the Public Sponsor suspends or debars a contractor, person, or entity.

21. Ban on Texting While Driving.

- a. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the Sponsor is encouraged to:
 1. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers including policies to ban text messaging while driving when performing any work for, or on behalf of, the Federal government, including work relating to a grant or subgrant.
 2. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:

- i. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and
 - ii. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.
- b. The Sponsor must insert the substance of this clause on banning texting while driving in all subgrants, contracts, and subcontracts funded with this Grant.

22. Trafficking in Persons.

1. *Posting of contact information.*
 - a. The Sponsor must post the contact information of the national human trafficking hotline (including options to reach out to the hotline such as through phone, text, or TTY) in all public airport restrooms.
2. *Provisions applicable to a recipient that is a private entity.*
 - a. Under this Grant, the recipient, its employees, subrecipients under this Grant, and subrecipient's employees must not engage in:
 - i. Severe forms of trafficking in persons;
 - ii. The procurement of a commercial sex act during the period of time that the grant or cooperative agreement is in effect;
 - iii. The use of forced labor in the performance of this grant; or any subaward; or
 - iv. Acts that directly support or advance trafficking in persons, including the following acts:
 - a) Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents;
 - b) Failing to provide return transportation of pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless:
 1. Exempted from the requirement to provide or pay for such return transportation by the federal department or agency providing or entering into the grant; or
 2. The employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or witness in a human trafficking enforcement action;
 - c) Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment;
 - d) Charging recruited employees a placement or recruitment fee; or
 - e) Providing or arranging housing that fails to meet the host country's housing and safety standards.
 - b. The FAA may unilaterally terminate this Grant or take any remedial actions authorized by 22 U.S.C. § 7104b(c), without penalty, if any private entity under this Grant:
 - i. Is determined to have violated a prohibition in paragraph (2)(a) of this Grant; or
 - ii. Has an employee that is determined to have violated a prohibition in paragraph(2)(a) of this Grant through conduct that is either:

- a) Associated with the performance under this Grant; or
- b) Imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the FAA at 2 CFR Part 1200.

3. *Provisions applicable to a recipient other than a private entity.*

- a. The FAA may unilaterally terminate this award or take any remedial actions authorized by 22 U.S.C. § 7104b(c), without penalty, if subrecipient than is a private entity under this award:
 - i. Is determined to have violated a prohibition in paragraph (2)(a) of this Grant or
 - ii. Has an employee that is determined to have violated a prohibition in paragraph (2)(a) of this Grant through conduct that is either:
 - a) Associated with the performance under this Grant; or
 - b) Imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the FAA at 2 CFR Part 1200.

4. *Provisions applicable to any recipient.*

- a. The recipient must inform the FAA and the DOT Inspector General immediately of any information you receive from any source alleging a violation of a prohibition in paragraph (2)(a) of this Grant.
- b. The FAA's right to unilaterally terminate this Grant as described in paragraphs (2)(b) or (3)(a) of this Grant, implements the requirements of 22 U.S.C. chapter 78, and is in addition to all other remedies for noncompliance that are available to the FAA under this Grant.
- c. The recipient must include the requirements of paragraph (2)(a) of this Grant award term in any subaward it makes to a private entity.
- d. If applicable, the recipient must also comply with the compliance plan and certification requirements in 2 CFR 175.105(b).

5. *Definitions. For purposes of this Grant award, term:*

- a. "Employee" means either:
 - i. An individual employed by the recipient or a subrecipient who is engaged in the performance of the project or program under this Grant; or
 - ii. Another person engaged in the performance of the project or program under this Grant and not compensated by the recipient including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing requirements.
- b. "Private Entity" means:

- i. Any entity, including for-profit organizations, nonprofit organizations, institutions of higher education, and hospitals. The term does not include foreign public entities, Indian Tribes, local governments, or states as defined in 2 CFR 200.1.
- ii. The terms “severe forms of trafficking in persons,” “commercial sex act,” “sex trafficking,” “Abuse or threatened abuse of law or legal process,” “coercion,” “debt bondage,” and “involuntary servitude” have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. § 7102).

23. **AIP Funded Work Included in a PFC Application.** Within 120 days of acceptance of this Grant Agreement, the Sponsor must submit to the FAA an amendment to any approved Passenger Facility Charge (PFC) application that contains an approved PFC project also covered under this Grant Agreement as described in the project application. The airport sponsor may not make any expenditure under this Grant Agreement until project work addressed under this Grant Agreement is removed from an approved PFC application by amendment.
24. **Exhibit “A” Property Map.** The Exhibit “A” Property Map dated May 01, 2022, is incorporated herein by reference or is submitted with the project application and made part of this Grant Agreement.
25. **Employee Protection from Reprisal.** In accordance with 2 CFR § 200.217 and 41 U.S.C. § 4701, an employee of a grantee, subgrantee contractor, recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The grantee, subgrantee, contractor, recipient, or subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. § 4712. See statutory requirements for whistleblower protections at 10 U.S.C. § 4701, 41 U.S.C. § 4712, 41 U.S.C. § 4304, and 10 U.S.C. § 4310.
26. **Prohibited Telecommunications and Video Surveillance Services and Equipment.** The Sponsor agrees to comply with mandatory standards and policies relating to use and procurement of certain telecommunications and video surveillance services or equipment in compliance with the National Defense Authorization Act [P.L. 115-232 § 889(f)(1)] and 2 CFR § 200.216.
27. **Critical Infrastructure Security and Resilience.** The Sponsor acknowledges that it has considered and addressed physical and cybersecurity and resilience in its project planning, design, and oversight, as determined by the DOT and the Department of Homeland Security (DHS). For airports that do not have specific DOT or DHS cybersecurity requirements, the FAA encourages the voluntary adoption of the cybersecurity requirements from the Transportation Security Administration and Federal Security Director identified for security risk Category X airports.
28. **Title VI of the Civil Rights Act.** As a condition of a grant award, the Sponsor shall demonstrate that it complies with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq) and implementing regulations (49 CFR part 21), the Airport and Airway Improvement Act of 1982 (49 U.S.C. § 47123), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 et seq.), the Americans with Disabilities Act of 1990 (42 U.S.C. § 12101, et seq.), U.S. Department of Transportation and Federal Aviation Administration (FAA) Assurances, and other relevant civil rights statutes, regulations, or authorities, including any amendments or updates thereto. This may include, as applicable, providing a current Title VI

Program Plan to the FAA for approval, in the format and according to the timeline required by the FAA, and other information about the communities that will be benefited and impacted by the project. A completed FAA Title VI Pre-Grant Award Checklist is required for every grant application, unless excused by the FAA. The Sponsor shall affirmatively ensure that when carrying out any project supported by this grant that it complies with all federal nondiscrimination and civil rights laws based on race, color, national origin, sex, creed, age, disability, genetic information, in consideration for federal financial assistance. The Department's and FAA's Office of Civil Rights may provide resources and technical assistance to recipients to ensure full and sustainable compliance with Federal civil rights requirements. Failure to comply with civil rights requirements will be considered a violation of the agreement or contract and be subject to any enforcement action as authorized by law.

29. **FAA Reauthorization Act of 2024.** This grant agreement is subject to the terms and conditions contained herein including the terms known as the Grant Assurances as they were published in the Federal Register on April 2025. On May 16, 2024, the FAA Reauthorization Act of 2024 made certain amendments to 49 U.S.C. chapter 471. The Reauthorization Act will require FAA to make certain amendments to the assurances in order to best achieve consistency with the statute. Federal law requires that FAA publish any amendments to the assurances in the Federal Register along with an opportunity to comment. In order not to delay the offer of this grant, the existing assurances are attached herein; however, FAA shall interpret and apply these assurances consistent with the Reauthorization Act. To the extent there is a conflict between the assurances and Federal statutes, the statutes shall apply. The full text of the FAA Reauthorization Act of 2024 is at <https://www.congress.gov/bill/118th-congress/house-bill/3935/text>.

30. **Applicable Federal Anti-Discrimination Laws.** The sponsor agrees:

- a. that its compliance in all respects with all applicable Federal anti-discrimination laws is material to the government's payment decisions for purposes of section 3729(b)(4) of title 31, United States Code; and
- b. to certify that it does not operate any programs promoting diversity, equity, and inclusion (DEI) that violate any applicable Federal anti-discrimination laws.

31. **Federal Law and Public Policy Requirements.** The Sponsor shall ensure that Federal funding is expended in full accordance with the United States Constitution, Federal law, and statutory and public policy requirements: including but not limited to, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination; and the Sponsor will cooperate with Federal officials in the enforcement of Federal law, including cooperating with and not impeding U.S. Immigration and Customs Enforcement (ICE) and other Federal offices and components of the Department of Homeland Security in and the enforcement of Federal immigration law.

32. **National Airspace System Requirements**

- a. The Sponsor shall cooperate with FAA activities installing, maintaining, replacing, improving, or operating equipment and facilities in or supporting the National Airspace System, including

waiving permitting requirements and other restrictions affecting those activities to the maximum extent possible, and assisting the FAA in securing waivers of permitting or other restrictions from other authorities. The Sponsor shall not take actions that frustrate or prevent the FAA from installing, maintaining, replacing, improving, or operating equipment and facilities in or supporting the National Airspace System.

- b. If FAA determines that the Sponsor has violated subsection (a), the FAA may impose a remedy, including:
 - (1) additional conditions on the award;
 - (2) consistent with 49 U.S.C. chapter 471, any remedy permitted under 2 C.F.R. 200.339–200.340, including withholding of payments; disallowance of previously reimbursed costs, requiring refunds from the Recipient to the DOT; suspension or termination of the award; or suspension and debarment under 2 C.F.R. part 180; or
 - (3) any other remedy legally available.
 - c. (In imposing a remedy under this condition, the FAA may elect to consider the interests of only the FAA.
 - d. The Sponsor acknowledges that amounts that the FAA requires the Sponsor to refund to the FAA due to a remedy under this condition constitute a debt to the Federal Government that the FAA may collect under 2 C.F.R. 200.346 and the Federal Claims Collection Standards (31 C.F.R. parts 900–904).
33. **Signage Costs for Construction Projects.** The Sponsor agrees that it will require the prime contractor of a Federally- assisted airport improvement project to post signs consistent with a DOT/FAA-prescribed format, as may be requested by the DOT/FAA, and further agrees to remove any signs posted in response to requests received prior to February 1, 2025.
34. **Title 8 - U.S.C., Chapter 12, Subchapter II - Immigration.** The sponsor will follow applicable federal laws pertaining to Subchapter 12, and be subject to the penalties set forth in 8 U.S.C. § 1324, Bringing in and harboring certain aliens, and 8 U.S.C. § 1327, Aiding or assisting certain aliens to enter

SPECIAL CONDITIONS

35. **Plans and Specifications Approval Based Upon Certification.** The FAA and the Sponsor agree that the FAA's approval of the Sponsor's Plans and Specification is based primarily upon the Sponsor's certification to carry out the project in accordance with policies, standards, and specifications approved by the FAA. The Sponsor understands that:
- a. The Sponsor's certification does not relieve the Sponsor of the requirement to obtain prior FAA approval for modifications to published FAA airport development grant standards or to notify the FAA of any limitations to competition within the project;

- b. The FAA's acceptance of a Sponsor's certification does not limit the FAA from reviewing appropriate project documentation for the purpose of validating the certification statements; and
 - c. If the FAA determines that the Sponsor has not complied with their certification statements, the FAA will review the associated project costs to determine whether such costs are allowable under this Grant and associated grants.
36. **Buy American Executive Orders.** The Sponsor agrees to abide by applicable Executive Orders in effect at the time this Grant Agreement is executed, including Executive Order 14005, Ensuring the Future Is Made in All of America by All of America's Workers.

The Sponsor's acceptance of this Offer and ratification and adoption of the Project Application incorporated herein shall be evidenced by execution of this instrument by the Sponsor, as hereinafter provided, and this Offer and Acceptance shall comprise a Grant Agreement, constituting the contractual obligations and rights of the United States and the Sponsor with respect to the accomplishment of the Project and compliance with the Grant Assurances, terms, and conditions as provided herein. Such Grant Agreement shall become effective upon the Sponsor's acceptance of this Offer.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

I declare under penalty of perjury that the foregoing is true and correct.¹

**UNITED STATES OF AMERICA
FEDERAL AVIATION ADMINISTRATION**

(Signature)

(Typed Name)

(Title of FAA Official)

¹ Knowingly and willfully providing false information to the Federal government is a violation of 18 U.S.C. § 1001 (False Statements) and could subject you to fines, imprisonment, or both.

Part II - Acceptance

The Sponsor does hereby ratify and adopt all assurances, statements, representations, warranties, covenants, and agreements contained in the Project Application and incorporated materials referred to in the foregoing Offer, and does hereby accept this Offer and by such acceptance agrees to comply with all of the Grant Assurances, terms, and conditions in this Offer and in the Project Application.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

I declare under penalty of perjury that the foregoing is true and correct.²

Dated _____

City of Starkville Mississippi

(Name of Sponsor)

(Signature of Sponsor's Authorized Official)

By: _____

(Typed Name of Sponsor's Authorized Official)

Title: _____

(Title of Sponsor's Authorized Official)

² Knowingly and willfully providing false information to the Federal government is a violation of 18 U.S.C. § 1001 (False Statements) and could subject you to fines, imprisonment, or both.

CERTIFICATE OF SPONSOR'S ATTORNEY

I, _____, acting as Attorney for the Sponsor do hereby certify:

That in my opinion the Sponsor is empowered to enter into the foregoing Grant Agreement under the laws of the State of Mississippi. Further, I have examined the foregoing Grant Agreement and the actions taken by said Sponsor and Sponsor's official representative, who has been duly authorized to execute this Grant Agreement, which is in all respects due and proper and in accordance with the laws of the said State; and Title 49, United States Code (U.S.C.), Chapters 471 and 475; 49 U.S.C. §§ 40101 et seq., and 48103; FAA Reauthorization Act of 2018 (P.L. 115-254); the Department of Transportation Appropriations Act, 2021 (P.L. 116-260, Division L); the Consolidated Appropriations Act, 2022 (P.L. 117-103); Consolidated Appropriations Act, 2023 (P.L. 117-328); Consolidated Appropriations Act, 2024 (P.L. 118-42); FAA Reauthorization Act of 2024 (P.L. 118-63); and the representations contained in the Project Application. In addition, for grants involving projects to be carried out on property not owned by the Sponsor, there are no legal impediments that will prevent full performance by the Sponsor. Further, it is my opinion that the said Grant Agreement constitutes a legal and binding obligation of the Sponsor in accordance with the terms thereof.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

I declare under penalty of perjury that the foregoing is true and correct.³

Dated at _____

By: _____

(Signature of Sponsor's Attorney)

³ Knowingly and willfully providing false information to the Federal government is a violation of 18 U.S.C. § 1001 (False Statements) and could subject you to fines, imprisonment, or both.

ASSURANCES

AIRPORT SPONSORS

A. General.

1. These assurances shall be complied with in the performance of grant agreements for airport development, airport planning, and noise compatibility program grants for airport sponsors.
2. These assurances are required to be submitted as part of the project application by sponsors requesting funds under the provisions of Title 49, U.S.C., subtitle VII, as amended. As used herein, the term "public agency sponsor" means a public agency with control of a public-use airport; the term "private sponsor" means a private owner of a public-use airport; and the term "sponsor" includes both public agency sponsors and private sponsors.
3. Upon acceptance of this grant offer by the sponsor, these assurances are incorporated in and become part of this Grant Agreement.

B. Duration and Applicability.

1. Airport Development or Noise Compatibility Program Projects Undertaken by a Public Agency Sponsor.

The terms, conditions and assurances of this Grant Agreement shall remain in full force and effect throughout the useful life of the facilities developed or equipment acquired for an airport development or noise compatibility program project, or throughout the useful life of the project items installed within a facility under a noise compatibility program project, but in any event not to exceed twenty (20) years from the date of acceptance of a grant offer of Federal funds for the project. However, there shall be no limit on the duration of the assurances regarding Exclusive Rights and Airport Revenue so long as the airport is used as an airport. There shall be no limit on the duration of the terms, conditions, and assurances with respect to real property acquired with federal funds. Furthermore, the duration of the Civil Rights assurance shall be specified in the assurances.

2. Airport Development or Noise Compatibility Projects Undertaken by a Private Sponsor.

The preceding paragraph (1) also applies to a private sponsor except that the useful life of project items installed within a facility or the useful life of the facilities developed or equipment acquired under an airport development or noise compatibility program project shall be no less than ten (10) years from the date of acceptance of Federal aid for the project.

3. Airport Planning Undertaken by a Sponsor.

Unless otherwise specified in this Grant Agreement, only Assurances 1, 2, 3, 5, 6, 13, 18, 23, 25, 30, 32, 33, 34, 37, and 40 in Section C apply to planning projects. The terms, conditions, and assurances of this Grant Agreement shall remain in full force and effect during the life of the project; there shall be no limit on the duration of the assurances regarding Exclusive Rights and Airport Revenue so long as the airport is used as an airport.

C. Sponsor Certification.

The sponsor hereby assures and certifies, with respect to this grant that:

1. General Federal Requirements

It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds for this Grant. Performance under this agreement shall be governed by and in compliance with the following requirements, as applicable, to the type of organization of the Sponsor and any applicable sub-recipients. The applicable provisions to this agreement include, but are not limited to, the following:

FEDERAL LEGISLATION

- a. 49 U.S.C. subtitle VII, as amended.
- b. Davis-Bacon Act, as amended — 40 U.S.C. §§ 3141-3144, 3146, and 3147, et seq.¹
- c. Federal Fair Labor Standards Act — 29 U.S.C. § 201, et seq.
- d. Hatch Act — 5 U.S.C. § 1501, et seq.²
- e. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, 42 U.S.C. § 4601, et seq.^{1, 2}
- f. National Historic Preservation Act of 1966 — Section 106 — 54 U.S.C. § 306108.¹
- g. Archeological and Historic Preservation Act of 1974 — 54 U.S.C. § 312501, et seq.¹
- h. Native Americans Grave Repatriation Act — 25 U.S.C. § 3001, et seq.
- i. Clean Air Act, P.L. 90-148, as amended — 42 U.S.C. § 7401, et seq.
- j. Coastal Zone Management Act, P.L. 92-583, as amended — 16 U.S.C. § 1451, et seq.
- k. Flood Disaster Protection Act of 1973 — Section 102(a) - 42 U.S.C. § 4012a.¹
- l. 49 U.S.C. § 303, (formerly known as Section 4(f)).
- m. Rehabilitation Act of 1973 — 29 U.S.C. § 794.
- n. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.) (prohibits discrimination on the basis of race, color, national origin).
- o. Americans with Disabilities Act of 1990, as amended, (42 U.S.C. § 12101 et seq.) (prohibits discrimination on the basis of disability).
- p. Age Discrimination Act of 1975 — 42 U.S.C. § 6101, et seq.
- q. American Indian Religious Freedom Act, P.L. 95-341, as amended.
- r. Architectural Barriers Act of 1968, as amended — 42 U.S.C. § 4151, et seq.¹
- s. Powerplant and Industrial Fuel Use Act of 1978 — Section 403 — 42 U.S.C. § 8373.¹
- t. Contract Work Hours and Safety Standards Act — 40 U.S.C. § 3701, et seq.¹
- u. Copeland Anti-kickback Act — 18 U.S.C. § 874.¹

- v. National Environmental Policy Act of 1969 – 42 U.S.C. § 4321, et seq.¹
- w. Wild and Scenic Rivers Act, P.L. 90-542, as amended – 16 U.S.C. § 1271, et seq.
- x. Single Audit Act of 1984 – 31 U.S.C. § 7501, et seq.²
- y. Drug-Free Workplace Act of 1988 – 41 U.S.C. §§ 8101 through 8105.
- z. The Federal Funding Accountability and Transparency Act of 2006, as amended (P.L. 109-282, as amended by section 6202 of P.L. 110-252).
- aa. Civil Rights Restoration Act of 1987, P.L. 100-259.
- bb. Infrastructure Investment and Jobs Act, P.L. 117-58, Title VIII.
- cc. Build America, Buy America Act, P.L. 117-58, Title IX.
- dd. Endangered Species Act – 16 U.S.C. 1531, et seq.
- ee. Title IX of the Education Amendments of 1972, as amended – 20 U.S.C. 1681–1683 and 1685–1687.
- ff. Drug Abuse Office and Treatment Act of 1972, as amended – 21 U.S.C. 1101, et seq.
- gg. Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, P.L. 91-616, as amended – 42 U.S.C. § 4541, et seq.
- hh. Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, P.L. 91-616, as amended – 42 U.S.C. § 4541, et seq.
- ii. Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions – 31 U.S.C. § 1352.

EXECUTIVE ORDERS

- a. Executive Order 11990 – Protection of Wetlands
- b. Executive Order 11988 – Floodplain Management
- c. Executive Order 12372 – Intergovernmental Review of Federal Programs
- d. Executive Order 12699 – Seismic Safety of Federal and Federally Assisted New Building Construction¹
- e. Executive Order 14005 – Ensuring the Future is Made in all of America by All of America's Workers
- f. Executive Order 14149 – Restoring Freedom of Speech and Ending Federal Censorship
- g. Executive Order 14151 – Ending Radical and Wasteful Government DEI Programs and Preferencing
- h. Executive Order 14154 – Unleashing American Energy
- i. Executive Order 14168 – Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government
- j. Executive Order 14173 – Ending Illegal Discrimination and Restoring Merit-Based Opportunity

FEDERAL REGULATIONS

- a. 2 CFR Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).
- b. 2 CFR Part 200 and 1201 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.^{3, 4, 5}
- c. 2 CFR Part 1200 – Nonprocurement Suspension and Debarment.
- d. 14 CFR Part 13 – Investigative and Enforcement Procedures.
- e. 14 CFR Part 16 – Rules of Practice for Federally-Assisted Airport Enforcement Proceedings.
- f. 14 CFR Part 150 – Airport Noise Compatibility Planning.
- g. 28 CFR Part 35 – Nondiscrimination on the Basis of Disability in State and Local Government Services.
- h. 28 CFR § 50.3 – U.S. Department of Justice Guidelines for the Enforcement of Title VI of the Civil Rights Act of 1964.
- i. 29 CFR Part 1 – Procedures for Predetermination of Wage Rates.¹
- j. 29 CFR Part 3 – Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States.¹
- k. 29 CFR Part 5 – Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act).¹
- l. 41 CFR Part 60 – Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and Federally-assisted contracting requirements).¹
- m. 49 CFR Part 20 – New Restrictions on Lobbying.
- n. 49 CFR Part 21 – Nondiscrimination in Federally-Assisted Programs of the Department of Transportation - Effectuation of Title VI of the Civil Rights Act of 1964.
- o. 49 CFR Part 23 – Participation by Disadvantage Business Enterprise in Airport Concessions.
- p. 49 CFR Part 24 – Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally-Assisted Programs.^{1, 2}
- q. 49 CFR Part 26 – Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs.
- r. 49 CFR Part 27 – Nondiscrimination on the Basis of Disability in Programs or Activities Receiving Federal Financial Assistance.¹
- s. 49 CFR Part 28 – Enforcement of Nondiscrimination on the Basis of Handicap in Programs or Activities Conducted by the Department of Transportation.
- t. 49 CFR Part 30 – Denial of Public Works Contracts to Suppliers of Goods and Services of Countries That Deny Procurement Market Access to U.S. Contractors.
- u. 49 CFR Part 32 – Governmentwide Requirements for Drug-Free Workplace (Financial Assistance).

- v. 49 CFR Part 37 – Transportation Services for Individuals with Disabilities (ADA).
- w. 49 CFR Part 38 – Americans with Disabilities Act (ADA) Accessibility Specifications for Transportation Vehicles.
- x. 49 CFR Part 41 – Seismic Safety.

FOOTNOTES TO ASSURANCE (C)(1)

- ¹ These laws do not apply to airport planning sponsors.
- ² These laws do not apply to private sponsors.
- ³ 2 CFR Part 200 contains requirements for State and Local Governments receiving Federal assistance. Any requirement levied upon State and Local Governments by this regulation shall apply where applicable to private sponsors receiving Federal assistance under Title 49, United States Code.
- ⁴ Cost principles established in 2 CFR Part 200 subpart E must be used as guidelines for determining the eligibility of specific types of expenses.
- ⁵ Audit requirements established in 2 CFR Part 200 subpart F are the guidelines for audits.

SPECIFIC ASSURANCES

Specific assurances required to be included in grant agreements by any of the above laws, regulations or circulars are incorporated by reference in this Grant Agreement.

2. Responsibility and Authority of the Sponsor.

a. Public Agency Sponsor:

It has legal authority to apply for this Grant, and to finance and carry out the proposed project; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

b. Private Sponsor:

It has legal authority to apply for this Grant and to finance and carry out the proposed project and comply with all terms, conditions, and assurances of this Grant Agreement. It shall designate an official representative and shall in writing direct and authorize that person to file this application, including all understandings and assurances contained therein; to act in connection with this application; and to provide such additional information as may be required.

3. Sponsor Fund Availability.

It has sufficient funds available for that portion of the project costs which are not to be paid by the United States. It has sufficient funds available to assure operation and maintenance of items funded under this Grant Agreement which it will own or control.

4. Good Title.

- a. It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.

- b. For noise compatibility program projects to be carried out on the property of the sponsor, it holds good title satisfactory to the Secretary to that portion of the property upon which Federal funds will be expended or will give assurance to the Secretary that good title will be obtained.

5. Preserving Rights and Powers.

- a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in this Grant Agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish or modify any outstanding rights or claims of right of others which would interfere with such performance by the sponsor. This shall be done in a manner acceptable to the Secretary.
- b. Subject to 49 U.S.C. § 47107(a)(16) and (x), it will not sell, lease, encumber, or otherwise transfer or dispose of any part of its title or other interests in the property shown on Exhibit A to this application or, for a noise compatibility program project, that portion of the property upon which Federal funds have been expended, for the duration of the terms, conditions, and assurances in this Grant Agreement without approval by the Secretary. If the transferee is found by the Secretary to be eligible under Title 49, United States Code, to assume the obligations of this Grant Agreement and to have the power, authority, and financial resources to carry out all such obligations, the sponsor shall insert in the contract or document transferring or disposing of the sponsor's interest, and make binding upon the transferee all of the terms, conditions, and assurances contained in this Grant Agreement.
- c. For all noise compatibility program projects which are to be carried out by another unit of local government or are on property owned by a unit of local government other than the sponsor, it will enter into an agreement with that government. Except as otherwise specified by the Secretary, that agreement shall obligate that government to the same terms, conditions, and assurances that would be applicable to it if it applied directly to the FAA for a grant to undertake the noise compatibility program project. That agreement and changes thereto must be satisfactory to the Secretary. It will take steps to enforce this agreement against the local government if there is substantial non-compliance with the terms of the agreement.
- d. For noise compatibility program projects to be carried out on privately owned property, it will enter into an agreement with the owner of that property which includes provisions specified by the Secretary. It will take steps to enforce this agreement against the property owner whenever there is substantial non-compliance with the terms of the agreement.
- e. If the sponsor is a private sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with these assurances for the duration of these assurances.
- f. If an arrangement is made for management and operation of the airport by any agency or person other than the sponsor or an employee of the sponsor, the sponsor will reserve sufficient rights and authority to ensure that the airport will be operated and maintained in accordance with Title 49, United States Code, the regulations and the terms, conditions and assurances in this Grant Agreement and shall ensure that such arrangement also requires compliance therewith.
- g. Sponsors of commercial service airports will not permit or enter into any arrangement that results in permission for the owner or tenant of a property used as a residence, or zoned for residential use, to taxi an aircraft between that property and any location on airport. Sponsors

of general aviation airports entering into any arrangement that results in permission for the owner of residential real property adjacent to or near the airport must comply with the requirements of Sec. 136 of Public Law 112-95 and the sponsor assurances.

6. Consistency with Local Plans.

The project is reasonably consistent with plans (existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

7. Consideration of Local Interest.

It has given fair consideration to the interest of communities in or near where the project may be located.

8. Consultation with Users.

In making a decision to undertake any airport development project under Title 49, United States Code, it has undertaken reasonable consultations with affected parties using the airport at which project is proposed.

9. Public Hearings.

In projects involving the location of an airport, an airport runway, or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

10. Metropolitan Planning Organization.

In projects involving the location of an airport, an airport runway, or a major runway extension at a medium or large hub airport, the sponsor has made available to and has provided upon request to the metropolitan planning organization in the area in which the airport is located, if any, a copy of the proposed amendment to the airport layout plan to depict the project and a copy of any airport master plan in which the project is described or depicted.

11. Pavement Preventive Maintenance-Management.

With respect to a project approved after January 1, 1995, for the replacement or reconstruction of pavement at the airport, it assures or certifies that it has implemented an effective airport pavement maintenance-management program and it assures that it will use such program for the useful life of any pavement constructed, reconstructed or repaired with Federal financial assistance at the airport. It will provide such reports on pavement condition and pavement management programs as the Secretary determines may be useful.

12. Terminal Development Prerequisites.

For projects which include terminal development at a public use airport, as defined in Title 49, it has, on the date of submittal of the project grant application, all the safety equipment required for certification of such airport under 49 U.S.C. § 44706, and all the security equipment required by rule or regulation, and has provided for access to the passenger enplaning and deplaning area of such airport to passengers enplaning and deplaning from aircraft other than air carrier aircraft.

13. Accounting System, Audit, and Record Keeping Requirements.

- a. It shall keep all project accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of this Grant, the total cost of the project in connection with which this Grant is given or used, and the amount or nature of that portion of the cost of the project supplied by other sources, and such other financial records pertinent to the project. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.
- b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to this Grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a sponsor relating to the disposition of the proceeds of a grant or relating to the project in connection with which this Grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United States not later than six (6) months following the close of the fiscal year for which the audit was made.

14. Minimum Wage Rates.

It shall include, in all contracts in excess of \$2,000 for work on any projects funded under this Grant Agreement which involve labor, provisions establishing minimum rates of wages, to be predetermined by the Secretary of Labor under 40 U.S.C. §§ 3141-3144, 3146, and 3147, Public Building, Property, and Works), which contractors shall pay to skilled and unskilled labor, and such minimum rates shall be stated in the invitation for bids and shall be included in proposals or bids for the work.

15. Veteran's Preference.

It shall include in all contracts for work on any project funded under this Grant Agreement which involve labor, such provisions as are necessary to insure that, in the employment of labor (except in executive, administrative, and supervisory positions), preference shall be given to Vietnam era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns owned and controlled by disabled veterans as defined in 49 U.S.C. § 47112. However, this preference shall apply only where the individuals are available and qualified to perform the work to which the employment relates.

16. Conformity to Plans and Specifications.

It will execute the project subject to plans, specifications, and schedules approved by the Secretary. Such plans, specifications, and schedules shall be submitted to the Secretary prior to commencement of site preparation, construction, or other performance under this Grant Agreement, and, upon approval of the Secretary, shall be incorporated into this Grant Agreement. Any modification to the approved plans, specifications, and schedules shall also be subject to approval of the Secretary, and incorporated into this Grant Agreement.

17. Construction Inspection and Approval.

It will provide and maintain competent technical supervision at the construction site throughout the project to assure that the work conforms to the plans, specifications, and schedules approved by the Secretary for the project. It shall subject the construction work on any project contained in an approved project application to inspection and approval by the Secretary and such work shall be in

accordance with regulations and procedures prescribed by the Secretary. Such regulations and procedures shall require such cost and progress reporting by the sponsor or sponsors of such project as the Secretary shall deem necessary.

18. Planning Projects.

In carrying out planning projects:

- a. It will execute the project in accordance with the approved program narrative contained in the project application or with the modifications similarly approved.
- b. It will furnish the Secretary with such periodic reports as required pertaining to the planning project and planning work activities.
- c. It will include in all published material prepared in connection with the planning project a notice that the material was prepared under a grant provided by the United States.
- d. It will make such material available for examination by the public, and agrees that no material prepared with funds under this project shall be subject to copyright in the United States or any other country.
- e. It will give the Secretary unrestricted authority to publish, disclose, distribute, and otherwise use any of the material prepared in connection with this grant.
- f. It will grant the Secretary the right to disapprove the sponsor's employment of specific consultants and their subcontractors to do all or any part of this project as well as the right to disapprove the proposed scope and cost of professional services.
- g. It will grant the Secretary the right to disapprove the use of the sponsor's employees to do all or any part of the project.
- h. It understands and agrees that the Secretary's approval of this project grant or the Secretary's approval of any planning material developed as part of this grant does not constitute or imply any assurance or commitment on the part of the Secretary to approve any pending or future application for a Federal airport grant.

19. Operation and Maintenance.

- a. The airport and all facilities which are necessary to serve the aeronautical users of the airport, other than facilities owned or controlled by the United States, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable Federal, state, and local agencies for maintenance and operation. It will not cause or permit any activity or action thereon which would interfere with its use for airport purposes. It will suitably operate and maintain the airport and all facilities thereon or connected therewith, with due regard to climatic and flood conditions. Any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Secretary. In furtherance of this assurance, the sponsor will have in effect arrangements for:
 1. Operating the airport's aeronautical facilities whenever required;
 2. Promptly marking and lighting hazards resulting from airport conditions, including temporary conditions; and
 3. Promptly notifying pilots of any condition affecting aeronautical use of the airport. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when snow, flood, or other climatic conditions

interfere with such operation and maintenance. Further, nothing herein shall be construed as requiring the maintenance, repair, restoration, or replacement of any structure or facility which is substantially damaged or destroyed due to an act of God or other condition or circumstance beyond the control of the sponsor.

- b. It will suitably operate and maintain noise compatibility program items that it owns or controls upon which Federal funds have been expended.

20. Hazard Removal and Mitigation.

It will take appropriate action to assure that such terminal airspace as is required to protect instrument and visual operations to the airport (including established minimum flight altitudes) will be adequately cleared and protected by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.

21. Compatible Land Use.

It will take appropriate action, to the extent reasonable, including the adoption of zoning laws, to restrict the use of land adjacent to or in the immediate vicinity of the airport to activities and purposes compatible with normal airport operations, including landing and takeoff of aircraft. In addition, if the project is for noise compatibility program implementation, it will not cause or permit any change in land use, within its jurisdiction, that will reduce its compatibility, with respect to the airport, of the noise compatibility program measures upon which Federal funds have been expended.

22. Economic Nondiscrimination.

- a. It will make the airport available as an airport for public use on reasonable terms and without unjust discrimination to all types, kinds and classes of aeronautical activities, including commercial aeronautical activities offering services to the public at the airport.
- b. In any agreement, contract, lease, or other arrangement under which a right or privilege at the airport is granted to any person, firm, or corporation to conduct or to engage in any aeronautical activity for furnishing services to the public at the airport, the sponsor will insert and enforce provisions requiring the contractor to:
 - 1. Furnish said services on a reasonable, and not unjustly discriminatory, basis to all users thereof, and
 - 2. Charge reasonable, and not unjustly discriminatory, prices for each unit or service, provided that the contractor may be allowed to make reasonable and nondiscriminatory discounts, rebates, or other similar types of price reductions to volume purchasers.
- c. Each fixed-based operator at the airport shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other fixed-based operators making the same or similar uses of such airport and utilizing the same or similar facilities.
- d. Each air carrier using such airport shall have the right to service itself or to use any fixed-based operator that is authorized or permitted by the airport to serve any air carrier at such airport.
- e. Each air carrier using such airport (whether as a tenant, non-tenant, or subtenant of another air carrier tenant) shall be subject to such nondiscriminatory and substantially comparable rules, regulations, conditions, rates, fees, rentals, and other charges with respect to facilities directly and substantially related to providing air transportation as are applicable to all such air carriers

which make similar use of such airport and utilize similar facilities, subject to reasonable classifications such as tenants or non-tenants and signatory carriers and non-signatory carriers. Classification or status as tenant or signatory shall not be unreasonably withheld by any airport provided an air carrier assumes obligations substantially similar to those already imposed on air carriers in such classification or status.

- f. It will not exercise or grant any right or privilege which operates to prevent any person, firm, or corporation operating aircraft on the airport from performing any services on its own aircraft with its own employees (including, but not limited to maintenance, repair, and fueling) that it may choose to perform.
- g. In the event the sponsor itself exercises any of the rights and privileges referred to in this assurance, the services involved will be provided on the same conditions as would apply to the furnishing of such services by commercial aeronautical service providers authorized by the sponsor under these provisions.
- h. The sponsor may establish such reasonable, and not unjustly discriminatory, conditions to be met by all users of the airport as may be necessary for the safe and efficient operation of the airport.
- i. The sponsor may prohibit or limit any given type, kind or class of aeronautical use of the airport if such action is necessary for the safe operation of the airport or necessary to serve the civil aviation needs of the public.

23. Exclusive Rights.

It will permit no exclusive right for the use of the airport by any person providing, or intending to provide, aeronautical services to the public. For purposes of this paragraph, the providing of the services at an airport by a single fixed-based operator shall not be construed as an exclusive right if both of the following apply:

- a. It would be unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide such services, and
- b. If allowing more than one fixed-based operator to provide such services would require the reduction of space leased pursuant to an existing agreement between such single fixed-based operator and such airport. It further agrees that it will not, either directly or indirectly, grant or permit any person, firm, or corporation, the exclusive right at the airport to conduct any aeronautical activities, including, but not limited to charter flights, pilot training, aircraft rental and sightseeing, aerial photography, crop dusting, aerial advertising and surveying, air carrier operations, aircraft sales and services, sale of aviation petroleum products whether or not conducted in conjunction with other aeronautical activity, repair and maintenance of aircraft, sale of aircraft parts, and any other activities which because of their direct relationship to the operation of aircraft can be regarded as an aeronautical activity, and that it will terminate any exclusive right to conduct an aeronautical activity now existing at such an airport before the grant of any assistance under Title 49, United States Code.

24. Fee and Rental Structure.

It will maintain a fee and rental structure for the facilities and services at the airport which will make the airport as self-sustaining as possible under the circumstances existing at the particular airport, taking into account such factors as the volume of traffic and economy of collection. No part of the Federal share of an airport development, airport planning or noise compatibility project for

which a Grant is made under Title 49, United States Code, the Airport and Airway Improvement Act of 1982, the Federal Airport Act or the Airport and Airway Development Act of 1970 shall be included in the rate basis in establishing fees, rates, and charges for users of that airport.

25. Airport Revenues.

- a. All revenues generated by the airport and any local taxes on aviation fuel established after December 30, 1987, will be expended by it for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and which are directly and substantially related to the actual air transportation of passengers or property; or for noise mitigation purposes on or off the airport. The following exceptions apply to this paragraph:
 1. If covenants or assurances in debt obligations issued before September 3, 1982, by the owner or operator of the airport, or provisions enacted before September 3, 1982, in governing statutes controlling the owner or operator's financing, provide for the use of the revenues from any of the airport owner or operator's facilities, including the airport, to support not only the airport but also the airport owner or operator's general debt obligations or other facilities, then this limitation on the use of all revenues generated by the airport (and, in the case of a public airport, local taxes on aviation fuel) shall not apply.
 2. If the Secretary approves the sale of a privately owned airport to a public sponsor and provides funding for any portion of the public sponsor's acquisition of land, this limitation on the use of all revenues generated by the sale shall not apply to certain proceeds from the sale. This is conditioned on repayment to the Secretary by the private owner of an amount equal to the remaining unamortized portion (amortized over a 20-year period) of any airport improvement grant made to the private owner for any purpose other than land acquisition on or after October 1, 1996, plus an amount equal to the federal share of the current fair market value of any land acquired with an airport improvement grant made to that airport on or after October 1, 1996.
 3. Certain revenue derived from or generated by mineral extraction, production, lease, or other means at a general aviation airport (as defined at 49 U.S.C. § 47102), if the FAA determines the airport sponsor meets the requirements set forth in Section 813 of Public Law 112-95.
- b. As part of the annual audit required under the Single Audit Act of 1984, the sponsor will direct that the audit will review, and the resulting audit report will provide an opinion concerning, the use of airport revenue and taxes in paragraph (a), and indicating whether funds paid or transferred to the owner or operator are paid or transferred in a manner consistent with Title 49, United States Code and any other applicable provision of law, including any regulation promulgated by the Secretary or Administrator.
- c. Any civil penalties or other sanctions will be imposed for violation of this assurance in accordance with the provisions of 49 U.S.C. § 47107.

26. Reports and Inspections.

It will:

- a. submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the

public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;

- b. for airport development projects, make the airport and all airport records and documents affecting the airport, including deeds, leases, operation and use agreements, regulations and other instruments, available for inspection by any duly authorized agent of the Secretary upon reasonable request;
- c. for noise compatibility program projects, make records and documents relating to the project and continued compliance with the terms, conditions, and assurances of this Grant Agreement including deeds, leases, agreements, regulations, and other instruments, available for inspection by any duly authorized agent of the Secretary upon reasonable request; and
- d. in a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:
 - 1. all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and
 - 2. all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

27. Use by Government Aircraft.

It will make available all of the facilities of the airport developed with Federal financial assistance and all those usable for landing and takeoff of aircraft to the United States for use by Government aircraft in common with other aircraft at all times without charge, except, if the use by Government aircraft is substantial, charge may be made for a reasonable share, proportional to such use, for the cost of operating and maintaining the facilities used. Unless otherwise determined by the Secretary, or otherwise agreed to by the sponsor and the using agency, substantial use of an airport by Government aircraft will be considered to exist when operations of such aircraft are in excess of those which, in the opinion of the Secretary, would unduly interfere with use of the landing areas by other authorized aircraft, or during any calendar month that:

- a. Five (5) or more Government aircraft are regularly based at the airport or on land adjacent thereto; or
- b. The total number of movements (counting each landing as a movement) of Government aircraft is 300 or more, or the gross accumulative weight of Government aircraft using the airport (the total movement of Government aircraft multiplied by gross weights of such aircraft) is in excess of five million pounds.

28. Land for Federal Facilities.

It will furnish without cost to the Federal Government for use in connection with any air traffic control or air navigation activities, or weather-reporting and communication activities related to air traffic control, any areas of land or water, or estate therein as the Secretary considers necessary or desirable for construction, operation, and maintenance at Federal expense of space or facilities for such purposes. Such areas or any portion thereof will be made available as provided herein within four months after receipt of a written request from the Secretary.

29. Airport Layout Plan.

- a. The airport owner or operator will maintain a current airport layout plan of the airport showing:
 - 1. boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the sponsor for airport purposes and proposed additions thereto;
 - 2. the location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars and roads), including all proposed extensions and reductions of existing airport facilities;
 - 3. the location of all existing and proposed non-aviation areas and of all existing improvements thereon; and
 - 4. all proposed and existing access points used to taxi aircraft across the airport's property boundary.
- b. Subject to subsection 49 U.S.C. § 47107(x), the Secretary will review and approve or disapprove the plan and any revision or modification of the plan before the plan, revision, or modification takes effect.
- c. The owner or operator will not make or allow any alteration in the airport or any of its facilities unless the alteration—
 - 1. is outside the scope of the Secretary's review and approval authority as set forth in subsection (x); or
 - 2. complies with the portions of the plan approved by the Secretary.
- d. When the airport owner or operator makes a change or alteration in the airport or the facilities which the Secretary determines adversely affects the safety, utility, or efficiency of any federally owned, leased, or funded property on or off the airport and which is not in conformity with the airport layout plan as approved by the Secretary, the owner or operator will, if requested, by the Secretary:
 - 1. eliminate such adverse effect in a manner approved by the Secretary; or
 - 2. bear all costs of relocating such property or its replacement to a site acceptable to the Secretary and of restoring the property or its replacement to the level of safety, utility, efficiency, and cost of operation that existed before the alteration was made, except in the case of a relocation or replacement of an existing airport facility due to a change in the Secretary's design standards beyond the control of the airport sponsor.

30. Civil Rights.

It will promptly take any measures necessary to ensure that no person in the United States shall, on the grounds of race, color, and national origin (including limited English proficiency) in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d to 2000d-4); creed and sex per 49 U.S.C. § 47123 and related requirements; age per the Age Discrimination Act of 1975 and related requirements; or disability per the Americans with Disabilities Act of 1990 and related requirements, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any program and activity conducted with, or benefiting from, funds received from this Grant.

- a. Using the definitions of activity, facility, and program as found and defined in 49 CFR §§ 21.23(b) and 21.23(e), the sponsor will facilitate all programs, operate all facilities, or conduct all programs in compliance with all non-discrimination requirements imposed by or pursuant to these assurances.
- b. Applicability
 - 1. Programs and Activities. If the sponsor has received a grant (or other federal assistance) for any of the sponsor's program or activities, these requirements extend to all of the sponsor's programs and activities.
 - 2. Facilities. Where it receives a grant or other federal financial assistance to construct, expand, renovate, remodel, alter, or acquire a facility, or part of a facility, the assurance extends to the entire facility and facilities operated in connection therewith.
 - 3. Real Property. Where the sponsor receives a grant or other Federal financial assistance in the form of, or for the acquisition of real property or an interest in real property, the assurance will extend to rights to space on, over, or under such property.

c. Duration.

The sponsor agrees that it is obligated to this assurance for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the assurance obligates the sponsor, or any transferee for the longer of the following periods:

- 1. So long as the airport is used as an airport, or for another purpose involving the provision of similar services or benefits; or
- 2. So long as the sponsor retains ownership or possession of the property.

- d. Required Solicitation Language. It will include the following notification in all solicitations for bids, Requests For Proposals for work, or material under this Grant Agreement and in all proposals for agreements, including airport concessions, regardless of funding source:

"The (**City of Starkville**), in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders or offerors that it will affirmatively ensure that for any contract entered into pursuant to this advertisement, all businesses will be afforded full and fair opportunity to submit bids in response to this invitation and no businesses will be discriminated against on the grounds of race, color, national origin (including limited English proficiency), creed, sex , age, or disability in consideration for an award."

e. Required Contract Provisions.

- 1. It will insert the non-discrimination contract clauses requiring compliance with the acts and regulations relative to non-discrimination in Federally-assisted programs of the Department of Transportation (DOT), and incorporating the acts and regulations into the contracts by reference in every contract or agreement subject to the non-discrimination in Federally-assisted programs of the DOT acts and regulations.
- 2. It will include a list of the pertinent non-discrimination authorities in every contract that is subject to the non-discrimination acts and regulations.

3. It will insert non-discrimination contract clauses as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a sponsor.
4. It will insert non-discrimination contract clauses prohibiting discrimination on the basis of race, color, national origin (including limited English proficiency), creed, sex, age, or disability as a covenant running with the land, in any future deeds, leases, license, permits, or similar instruments entered into by the sponsor with other parties:
 - a. For the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and
 - b. For the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.
- f. It will provide for such methods of administration for the program as are found by the Secretary to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the acts, the regulations, and this assurance.
- g. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the acts, the regulations, and this assurance.

31. Disposal of Land.

- a. For land purchased under a grant for airport noise compatibility purposes, including land serving as a noise buffer, it will dispose of the land, when the land is no longer needed for such purposes, at fair market value, at the earliest practicable time. That portion of the proceeds of such disposition which is proportionate to the United States' share of acquisition of such land will be, at the discretion of the Secretary, (1) reinvested in another project at the airport, or (2) transferred to another eligible airport as prescribed by the Secretary. The Secretary shall give preference to the following, in descending order:
 1. Reinvestment in an approved noise compatibility project;
 2. Reinvestment in an approved project that is eligible for grant funding under 49 U.S.C. § 47117(e);
 3. Reinvestment in an approved airport development project that is eligible for grant funding under 49 U.S.C. §§ 47114, 47115, or 47117;
 4. Transfer to an eligible sponsor of another public airport to be reinvested in an approved noise compatibility project at that airport; or
 5. Payment to the Secretary for deposit in the Airport and Airway Trust Fund.

If land acquired under a grant for noise compatibility purposes is leased at fair market value and consistent with noise buffering purposes, the lease will not be considered a disposal of the land. Revenues derived from such a lease may be used for an approved airport development project that would otherwise be eligible for grant funding or any permitted use of airport revenue.

- b. For land purchased under a grant for airport development purposes (other than noise compatibility), it will, when the land is no longer needed for airport purposes, dispose of such land at fair market value or make available to the Secretary an amount equal to the United

States' proportionate share of the fair market value of the land. That portion of the proceeds of such disposition which is proportionate to the United States' share of the cost of acquisition of such land will, upon application to the Secretary, be reinvested or transferred to another eligible airport as prescribed by the Secretary. The Secretary shall give preference to the following, in descending order:

1. Reinvestment in an approved noise compatibility project;
 2. Reinvestment in an approved project that is eligible for grant funding under 49 U.S.C. § 47117(e);
 3. Reinvestment in an approved airport development project that is eligible for grant funding under 49 U.S.C. §§ 47114, 47115, or 47117;
 4. Transfer to an eligible sponsor of another public airport to be reinvested in an approved noise compatibility project at that airport; or
 5. Payment to the Secretary for deposit in the Airport and Airway Trust Fund.
- c. Land shall be considered to be needed for airport purposes under this assurance if (1) it may be needed for aeronautical purposes (including runway protection zones) or serve as noise buffer land, and (2) the revenue from interim uses of such land contributes to the financial self-sufficiency of the airport. Further, land purchased with a grant received by an airport operator or owner before December 31, 1987, will be considered to be needed for airport purposes if the Secretary or Federal agency making such grant before December 31, 1987, was notified by the operator or owner of the uses of such land, did not object to such use, and the land continues to be used for that purpose, such use having commenced no later than December 15, 1989.
- d. Disposition of such land under (a), (b), or (c) will be subject to the retention or reservation of any interest or right therein necessary to ensure that such land will only be used for purposes which are compatible with noise levels associated with operation of the airport.

32. Engineering and Design Services.

If any phase of such project has received Federal funds under Chapter 471 subchapter 1 of Title 49 U.S.C., it will award each contract, or sub-contract for program management, construction management, planning studies, feasibility studies, architectural services, preliminary engineering, design, engineering, surveying, mapping or related services in the same manner as a contract for architectural and engineering services is negotiated under Chapter 11 of Title 40 U.S.C., or an equivalent qualifications-based requirement prescribed for or by the sponsor of the airport.

33. Foreign Market Restrictions.

It will not allow funds provided under this Grant to be used to fund any project which uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

34. Policies, Standards, and Specifications.

It will carry out any project funded under an Airport Improvement Program Grant in accordance with policies, standards, and specifications approved by the Secretary including, but not limited to, current FAA Advisory Circulars (https://www.faa.gov/sites/faa.gov/files/aip-pfc-checklist_0.pdf) for AIP projects as of June 12, 2025.

35. Relocation and Real Property Acquisition.

- a. It will be guided in acquiring real property, to the greatest extent practicable under State law, by the land acquisition policies in Subpart B of 49 CFR Part 24 and will pay or reimburse property owners for necessary expenses as specified in Subpart B.
- b. It will provide a relocation assistance program offering the services described in Subpart C of 49 CFR Part 24 and fair and reasonable relocation payments and assistance to displaced persons as required in Subpart D and E of 49 CFR Part 24.
- c. It will make available within a reasonable period of time prior to displacement, comparable replacement dwellings to displaced persons in accordance with Subpart E of 49 CFR Part 24.

36. Access By Intercity Buses.

The airport owner or operator will permit, to the maximum extent practicable, intercity buses or other modes of transportation to have access to the airport; however, it has no obligation to fund special facilities for intercity buses or for other modes of transportation.

37. Disadvantaged Business Enterprises.

The sponsor shall not discriminate on the basis of race, color, national origin, or sex, in the award and performance of any DOT-assisted contract covered by 49 CFR Part 26, or in the award and performance of any concession activity contract covered by 49 CFR Part 23. In addition, the sponsor shall not discriminate on the basis of race, color, national origin or sex in the administration of its Disadvantaged Business Enterprise (DBE) and Airport Concessions Disadvantaged Business Enterprise (ACDBE) programs or the requirements of 49 CFR Parts 23 and 26. The sponsor shall take all necessary and reasonable steps under 49 CFR Parts 23 and 26 to ensure nondiscrimination in the award and administration of DOT-assisted contracts, and/or concession contracts. The sponsor's DBE and ACDBE programs, as required by 49 CFR Parts 26 and 23, and as approved by DOT, are incorporated by reference in this agreement. Implementation of these programs is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the sponsor of its failure to carry out its approved program, the Department may impose sanctions as provided for under Parts 26 and 23 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. § 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. §§ 3801-3809, 3812).

38. Hangar Construction.

If the airport owner or operator and a person who owns an aircraft agree that a hangar is to be constructed at the airport for the aircraft at the aircraft owner's expense, the airport owner or operator will grant to the aircraft owner for the hangar a long term lease that is subject to such terms and conditions on the hangar as the airport owner or operator may impose.

39. Competitive Access.

- a. If the airport owner or operator of a medium or large hub airport (as defined in 49 U.S.C. § 47102) has been unable to accommodate one or more requests by an air carrier for access to gates or other facilities at that airport in order to allow the air carrier to provide service to the airport or to expand service at the airport, the airport owner or operator shall transmit a report to the Secretary that:
 - 1. Describes the requests;
 - 2. Provides an explanation as to why the requests could not be accommodated; and

3. Provides a time frame within which, if any, the airport will be able to accommodate the requests.
- b. Such report shall be due on either February 1 or August 1 of each year if the airport has been unable to accommodate the request(s) in the six month period prior to the applicable due date.

40. Access to Leaded Aviation Gasoline

- a. If 100-octane low lead aviation gasoline (100LL) was made available at an airport, at any time during calendar year 2022, an airport owner or operator may not restrict or prohibit the sale of, or self-fueling with, 100-octane low lead aviation gasoline.
- b. This requirement remains until the earlier of December 31, 2030, or the date on which the airport or any retail fuel seller at the airport makes available an unleaded aviation gasoline that has been authorized for use by the FAA as a replacement for 100-octane low lead aviation gasoline for use in nearly all piston-engine aircraft and engine models; and meets either an industry consensus standard or other standard that facilitates the safe use, production, and distribution of such unleaded aviation gasoline, as determined appropriate by the FAA.
- c. An airport owner or operator understands and agrees, that any violation of this grant assurance is subject to civil penalties as provided for in 49 U.S.C. § 46301(a)(8).



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

AGENDA ITEM DEPT.: Engineering & Street
AGENDA DATE: September 2, 2025
PAGE: Page 1 of 10

SUBJECT:

Consideration of approving Task Order No. 2 in an hourly, not-to-exceed amount of \$40,000.00 for Neel-Schaffer, Inc. to provide topographic surveying, hydraulic and hydrologic analysis and design, and preliminary structural design services for the Old West Point Road Bridge Replacement Project.

AMOUNT & SOURCE OF FUNDING:

Capital Improvement Fund 300

FISCAL NOTE:

N/A

AUTHORIZATION HISTORY:

10-15-2024: Board of Aldermen approved entering into a master services agreement with Neel-Schaffer.
05-06-2025: Board of Aldermen approved Task Order No. 1 to assess bridge condition.

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

The drainage channel crossing Old West Point Road, located approximately 830 linear feet north of its intersection with Garrard Road, has experienced a failure of certain structural components. The proposed scope of work includes a topographic survey of the crossing, a hydraulic and hydrologic analysis to properly size the replacement structure, and preliminary design for the bridge replacement.

If the Emergency Road and Bridge Repair (ERBR) Fund becomes available again, one of the scoring criteria favors projects with design work already underway. Completing this task order will not only provide the City with the information necessary to appropriately budget for the needed repairs but will also strengthen the City's competitiveness for ERBR funding.

The preliminary design will include two viable replacement options, 30 percent design plans, and cost estimates. Additional final design services will be required to produce a complete construction plan set, which will be presented to the Board under a separate future task order.

The fee breakout for this work is as follows: Topographic Surveying (\$4,000), H&H Analysis (\$21,000), Preliminary Structural Design (\$15,000).

FOR MORE INFORMATION CONTACT:

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

SUGGESTED MOTION:

Move to approve Task Order No. 2 in an hourly, not-to-exceed amount of \$40,000.00 for Neel-Schaffer, Inc. to provide topographic surveying, hydraulic and hydrologic analysis and design, and preliminary structural design services for the Old West Point Road Bridge Replacement Project.

August 25, 2025

City of Starkville
ATTN: Mayor Lynn Spruill
110 West Main Street
Starkville, MS 39759



**RE: STARKVILLE MASTER SERVICES AGREEMENT – TASK ORDER #3
OLD WEST POINT ROAD BRIDGE REPLACEMENT PRELIMINARY DESIGN**

Dear Mayor Spruill:

Neel-Schaffer, Inc. (NSI) is pleased to offer professional services as defined in Exhibit A, Scope of Services, for the above-referenced project. NSI proposes to perform these services for the following hourly, not-to-exceed fees:

Topographic Survey = \$4,000
Hydrologic and Hydraulic Analysis/Design = \$21,000
Preliminary Structural Design (30%) = \$15,000
Total Not-To-Exceed Fee = \$40,000

All services proposed herein will be performed in accordance with the Master Services Agreement for Engineering and Professional Services dated December 18, 2024, between the City of Starkville and Neel-Schaffer, Inc. A copy of the executed agreement is attached for reference.

NSI will bill you monthly based on the amount of work completed, and upon receipt of your acceptance, we will proceed with the services. This Task Order and the exhibits may only be modified or amended by a duly executed written document.

If the terms of this Agreement are acceptable, please execute the original and return a copy to us. We appreciate the opportunity to provide services to you and look forward to working with you.

Sincerely,

NEEL-SCHAFFER, INC.

A blue ink signature of William Sanford, P.E., written in a cursive style.

William Sanford, P.E.
Engineer Manager

ACCEPTED: CITY OF STARKVILLE

BY: _____ **DATE:** _____

landscape architects
environmental scientists
surveyors
planners
engineers

P: 662.268.7966 | F: 662.268.7961

1115 Stark Road
Starkville, MS 39760

www.neel-schaffer.com



EXHIBIT A

SCOPE OF SERVICES

Engineering Services for Old West Point Rd Bridge Replacement Preliminary Design

Services shall include the following work:

Topographic Survey:

- Location and description of a minimum of two horizontal/vertical control points/benchmarks.
- Contours at 1-foot intervals. Spot elevations to be taken on an approximate 50'x 50' grid spacing. Spot grades will not be shown on the face of the plat, but data will be provided in the electronic file. Raw point files can be provided upon request.
- Drainage items to include but not limited to open gutter, culverts, pipes, inlets, swales and ditches with size, type and inverts.
- Location, elevation and type of:
 - Adjacent street/road, with centerline including sidewalks.
 - Curbs including points taken at back of curb, back of gutter and face of gutter.
 - Paving, including turn-outs and intersection elevations between pavements and street at turn-outs, if any.
 - Buildings, slabs and/or paving and other improvements. Finish floor elevation to be provided at all accessible doorways located inside the project area and directly adjacent to the project area.
 - Heavily wooded areas to be denoted by tree lines.
 - Designated parking stripes, if any.
 - Any other pertinent, visible, physical improvements lying within the survey limits as shown below to include but not limited to fences, signs, traffic poles, etc.
- Location of all utilities within the specified boundaries as provided and located by MS 811 locate, local utility providers, observed evidence, past as-built plans, and/or local knowledge. The surveyor has no control of the representatives of MS 811 or its agents, and therefore makes no certifications, warranties, or guarantees as to the completeness or accuracy of the underground utilities, but only to the accuracy of the location of the markings as they relate to other mapping features located within the mapping limits. The surveyor will not dig to obtain the location of any utility. Any additional information that is not physically observable, such as size, depth, or material, will only be depicted on the survey if such information is provided to the surveyor by others.
- Topographic survey limits will consist of the areas shown below and will include cross sections at the designated lines as shown.

Right-of-Way Survey:

- Neel-Schaffer, Inc. will establish right-of-way lines throughout the project area. Side lines of private property that join and lie adjacent to the right-of-way will be established by survey. Current owners/parcel numbers will be labeled per tax records. This scope of work does not include individual boundary surveys of parcels lying inside of the project area.



Survey Limits:



Hydrologic & Hydraulic Analysis/Design

- Neel-Schaffer will complete the following tasks:
 - Data collection of available LiDAR, soils, and land use data.
 - Analyze comparison method for hydrology referencing FEMA versus stream stats and utilizing the higher flows for the 25, 50, and 100 year recurrence events.
 - Develop a HEC-RAS 1D model using survey to supplement LiDAR and establish an Existing Conditions model.
 - Model and evaluate impacts of two proposed alternatives for the bridge replacement: a box bridge and a single span bridge.
 - Determine required sizing for each alternative, and coordinate with the Owner to evaluate and select the desired alternative.
 - Evaluate velocities for erosion potential and develop conceptual plan for necessary stream revetment.

Preliminary Structural Design (30%)

- Neel-Schaffer will prepare schematic level (30% design) plans for the proposed structure (selected alternative only) including:
 - Layout and Foundation Plan

- Typical Section
- Bent Elevation and Section
- Span Arrangement / Box Sizing
- Evaluation of Finish Grades
- Preliminary Member Sizing
- Neel-Schaffer will prepare a schematic level Opinion of Probable Cost for construction of the proposed bridge replacement.

EXCLUDED SERVICES

This scope of work does not anticipate needing and/or does not include:

1. Geotechnical Investigation
2. Final Structural Design
3. Utility Location Services
4. Property Acquisition or Easement Services
5. FEMA No-Rise
6. Environmental Permitting/Mitigation
7. Construction Documents
8. Bidding or Contracting Services
9. Construction Phase Services

If additional scope becomes necessary, ENGINEER shall present additional scope and fees to be performed, and we shall proceed with these additional services upon approval.



**AGREEMENT FOR ENGINEERING AND PROFESSIONAL SERVICES
BY AND BETWEEN
CITY OF STARKVILLE
AND
NEEL-SCHAFFER, INC.**

This **AGREEMENT** made this 19th day of December, 2024, by and between **CITY OF STARKVILLE**, after this called "**OWNER**", and **NEEL-SCHAFFER, INC.**, having its principal place of business at 1115 Stark Road, Starkville, Mississippi 39760, after this called the "**ENGINEER**".

I. DESCRIPTION OF SERVICES

OWNER intends to engage the **ENGINEER** to provide engineering and professional services. It is anticipated that the engineering and professional services will be performed by individual task orders and will consist of the following three general types of work:

Type 1: Hourly rate services as directed by OWNER, no fee limitations: Engineering and professional services may be provided in conjunction with, but not limited to, project planning, engineering analysis and evaluations, reports of findings and presentations, grant application planning and submittals, surveys and project layouts, design engineering, construction engineering, cost estimates, mapping, master plan studies and preparation, interaction with regulatory agencies, general consulting services and any other professional services deemed appropriate by the **OWNER**. These tasks will be undertaken with direction by the **OWNER's** representatives. The **ENGINEER** will document the type 1 tasks in the monthly invoice. The **OWNER** can engage the **ENGINEER** for Type 1 services in any verbal or written communication.

Type 2: Such services shall typically consist of the same services described under Type 1 services. The **ENGINEER** will document Type 2 service requests with a written scope of services and estimated man-hours. E-mail can be used for written documentation and approval. Type 2 services can be engaged by the **OWNER's** Representatives

Type 3: Such services shall typically consist of the same services described under Type 1 services. The **ENGINEER** will prepare a task order with a defined scope of work, schedule, hourly rate not-to-exceed or lump sum fee, and is to be approved by the **OWNER** before work begins.

II. ADDITIONAL SERVICES

ENGINEER will provide services in accordance with the Exhibit A, "General Terms and Conditions" attached to and made a part of this **AGREEMENT**. The **OWNER** will pay **ENGINEER** for additional services not specified as Types 1, 2, or 3 on the same basis as for Types 1, 2, or 3 services. For services of independent professional associates and consultants employed by **ENGINEER**, **OWNER** will pay **ENGINEER** the amount billed to **ENGINEER** times a factor of 1.0. Performance of Additional Services and employment of independent professional associates and consultants by **ENGINEER** will require prior written authorization from **OWNER**. **ENGINEER** will submit monthly statements for services rendered.

III. PAYMENT FOR SERVICES

OWNER will pay **ENGINEER** for Type 1, 2, and 3 services on the actual labor rate for the individuals involved times a labor mark-up (LMU) of 2.9. Reimbursable expenses will be billed in addition to the labor costs. Subconsultant expenses and independent professional associate expenses will be billed to **OWNER** at their actual cost to **ENGINEER** times a factor of 1.0. Other reimbursable expenses will be billed to **OWNER** at the **ENGINEER**'s actual cost. Type 3 services may also be negotiated and paid for on a lump sum basis.

Direct Labor Costs used as basis of payment shall mean salaries and wages (basic and incentive) paid to all **ENGINEER**'s personnel engaged directly on the Project including, but not limited to, engineers, surveyors, designers, technicians, inspectors, secretaries, and all other professional, technical and administrative classified personnel; but does not include indirect payroll related costs or fringe benefits.

Both **OWNER** and **ENGINEER** recognize that certain occasions may arise for which the methods of payment to **ENGINEER** set forth in this **AGREEMENT** may not be appropriate or fair to either or both parties. On these occasions, the methods of payment will be negotiated separately, and terms agreed to will be stated on the individual task orders which will supersede the methods of payment specified in the **AGREEMENT**.

IV. TIME SCHEDULE

This **AGREEMENT** shall remain in effect for one year from the date of the contract being executed by both parties and will be automatically renewed annually or will terminate when a new contract is executed.

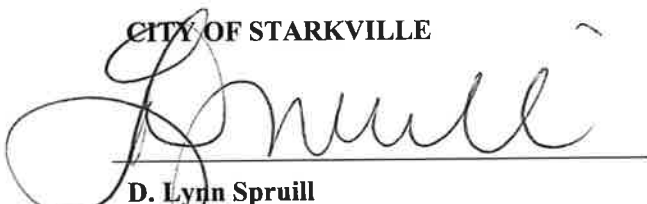
V. CHANGES TO AGREEMENT

This **AGREEMENT**, along with Exhibit A, "General Terms and Conditions", consisting of five pages represent the complete **AGREEMENT** between **OWNER** and **ENGINEER** and may only be amended, supplemented, modified or canceled by a duly executed written instrument.

VI. ACCEPTANCE

IN WITNESS WHEREOF, the parties hereto have made and executed this **AGREEMENT** as of the day and year first above written.

CITY OF STARKVILLE



D. Lynn Spruill
Mayor

NEEL-SCHAFER, INC.



William Sanford, P.E.
Office Manager

EXHIBIT A
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

1. **Relationship between Consultant and Client.** Neel-Schaffer, Inc. ("Consultant") shall serve as the Client's professional consultant in those phases of the Project to which this Agreement applies. The relationship is that of a buyer and seller of professional services and it is understood that the parties have not entered into any joint venture or partnership with the other. Consultant shall not be considered to be the agent or fiduciary of the Client.

contractor's failure to furnish and perform its work in accordance with the plans and specifications.

In the event Consultant's scope of services does not include the observation and monitoring of work performed by Client's separate contractors, the Client assumes all responsibility for construction observation, and Client waives any claims against Consultant arising therefrom.
2. **Responsibility of Consultant.** Consultant will perform services under this Agreement in a manner consistent with that standard of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions (the "Standard of Care"). No other representation, warranty or guarantee, express or implied, is included or intended in this Agreement or in any report, opinion, document, or otherwise.
3. **Responsibility of the Client.** Client shall provide all information and criteria as to its requirements for the Project, including budgetary limitations. Client shall arrange for Consultant to enter upon public and private property and obtain all necessary approvals required from all governmental authorities having jurisdiction over the Project. Client shall give prompt written notice to Consultant whenever Client observes or otherwise becomes aware of any development that affects the scope or timing of Consultant's services.

The Client shall promptly report to the Consultant any defects or suspected defects in the Consultant's services of which the Client becomes aware, so that Consultant may take measures to minimize the consequences of such a defect. Should legal liability for the defects exist, failure by the Client to notify the Consultant shall relieve the Consultant of any liability for costs of remedying the defects above the sum such remedy would have cost had prompt notification been given when such defects were first discovered.
4. **Construction Phase Services.** If Consultant's scope of services includes the observation and monitoring of work performed by Client's separate contractors, Consultant shall provide personnel to observe and monitor the work in accordance with the Standard of Care in order to ascertain that it is being performed, in general, in accordance with the plans and specifications. Consultant shall not supervise, direct, or have control over the contractor's work. Consultant shall not have authority over or responsibility for construction means, methods, techniques, sequences or procedures or for safety precautions and programs in connection with the work of the contractor. Consultant does not guarantee the performance of the construction contract by the contractor and does not assume responsibility for the
5. **Designation of Authorized Representatives.** Each party shall designate one or more persons to act with authority on its behalf with respect to appropriate aspects of the Project. The persons designated shall review and respond promptly to all communications received from the party.
6. **Ownership of Documents.** All reports, notes, drawings, specifications, data, calculations, and other documents, including those in electronic form prepared by Consultant are instruments of Consultant's service that shall remain Consultant's property. The Client agrees not to use Consultant generated documents for projects other than the project for which the documents were prepared by Consultant, or for future modifications to the Project, without Consultant's express written permission. Any reuse or distribution to third parties without such express written permission or project-specific adaptation by Consultant will be at the Client's sole risk and without liability to Consultant or its employees, subsidiaries, and subconsultants.
7. **Opinion of Costs.** When required as a part of its scope of services, Consultant will furnish opinions or estimates of construction cost on the basis of Consultant's experience and qualifications, but Consultant does not guarantee the accuracy of such estimates. The parties recognize that Consultant has no control over the cost of labor, material, equipment, or services furnished by others or over market conditions or contractors' methods of determining prices.
8. **Changes or Delays.** In the event new developments or circumstances beyond the control of Consultant require a change in the scope of services or schedule, Consultant shall be entitled to an equitable adjustment to the fee and/or schedule. Such events include, but are not limited to, unreasonable delays caused by Client's failure to provide specified direction or information, delays caused by Client's other contractors or consultants, or if Consultant's failure to perform is due to any act of God, labor shortage, fire, inclement weather, act of governmental authority, failure of transportation, accident, power failure, or interruption or any other cause beyond the reasonable control of Consultant.

EXHIBIT A
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

9. **Suspension of Services.** Client may, at any time, by written notice, suspend further services by Consultant. Upon receipt of such notice, Consultant shall take all reasonable steps to mitigate costs allocable to the suspended services. Client, however, shall pay all reasonable and necessary costs associated with such suspension including the cost of assembling documents, personnel and equipment, rescheduling or reassignment costs necessary to maintain continuity and the staff required to resume the services upon expiration of the suspension. Consultant will not be obligated to provide the same personnel in the event the period of any suspension exceeds 30 days.
10. **Termination.** This Agreement may be terminated by either party upon 30 days' written to the other party. Upon such termination, Client shall pay Consultant for all services performed up to the date of termination. If Client is the terminating party, Client shall pay Consultant all reasonable cost and expenses incurred by Consultant in effecting the termination, including but not limited to non-cancellable commitments and demobilization costs, if any.
11. **Indemnification.** Consultant shall indemnify and hold harmless Client from and against those damages and costs (including reasonable attorneys' fees) that Client incurs as a result of third party claims for personal injury or property damage to the extent caused by the negligent acts, errors or omissions of Consultant.
12. **Legal Proceedings.** In the event Consultant or its employees are required by Client to provide testimony, answer interrogatories, produce documents or otherwise provide information in relation to any litigation, arbitration, proceeding or other inquiry arising out of Consultant's services, where Consultant is not a party to such proceeding, Client will compensate Consultant for its services and reimburse Consultant for all related direct costs incurred in connection with providing such testimony or information. This provision shall not apply in the event Client engages Consultant to provide expert testimony or litigation support, which services shall be the subject of a separate agreement or an amendment to this Agreement.
13. **Successors and Assigns.** The terms of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns; provided however, that neither party shall assign this Agreement in whole or in part without the prior written consent of the other party.
14. **Insurance.** Consultant agrees to maintain the following insurance coverage with the following limits of insurance during the performance of Consultant's work hereunder:
- (a) Commercial General Liability insurance with standard ISO coverage and available limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate;
 - (b) Automobile Liability insurance with standard ISO coverage and available combined single limits of \$1,000,000 per accident;
 - (c) Worker's Compensation insurance with limits as required by statute and Employer's Liability insurance with limits of \$1,000,000 per employee for bodily injury by accident/\$1,000,000 per employee for bodily injury by disease/\$1,000,000 policy limit for disease; and
 - (d) Professional Liability insurance covering Consultant's negligent acts, errors, or omissions in the performance of professional services with available limits of \$1,000,000 per claim and annual aggregate.
- Consultant shall provide evidence of procuring the above insurance coverages by delivering a certificate of insurance to Client prior to the start of Consultant's work and annually upon renewal of coverage. Consultant shall cause Client to be named as an additional insured on Consultant's commercial general liability policy, which shall be primary and noncontributory.
15. **Information Provided by the Client.** Consultant shall be entitled to rely upon, without liability, the accuracy and completeness of any and all information provided by Client, without the obligation of independent verification.
16. **Omitted.**
17. **Payment.** Unless agreed to otherwise, Consultant shall submit monthly invoices to the Client. Payment in full shall be due upon receipt of the invoice. Payment of any invoices by the Client shall be taken to mean that the Client is satisfied with the Consultant's services to the date of the payment and is not aware of any deficiencies in those services. If payments are delinquent after 45 days from invoice date, the Client agrees to pay interest on the unpaid balance at the rate of one percent (1%) per month. If the Client fails to make payments; then Consultant, after giving seven (7) days written notice to the Client, may suspend services until the Client has paid in full all amounts due for services, expenses, and other related charges without recourse to the Client for loss or damage caused by such suspension. The Client waives any and all claims against the Consultant for any such suspension. Payment for Consultant's services is not contingent on any factor, except the Consultant's ability to provide services in a manner consistent with

EXHIBIT A
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

- that Standard of Care. Payment of invoices shall not be subject to any discounts, set-offs or back-charges unless agreed to in writing by both parties. If the Client contests an invoice, the Client may withhold only that portion so contested and shall pay the undisputed portion, after the Client has notified Consultant in writing within 30 days of receiving the invoice and shall identify the specific cause of the disagreement and the amount in dispute.
18. **Force Majeure.** Neither Client nor Consultant shall be liable for any fault or delay caused by any contingency beyond their control, including but not limited to, acts of God, wars, strikes, walkouts, fires, natural calamities, or demands or requirements of governmental agencies.
19. **Compliance with Laws.** To the extent they apply to its employees or its services, Consultant shall exercise due professional care to comply with all applicable laws, including ordinances of any political subdivisions or governing agencies.
20. **Invalid Terms.** If any provisions of this Agreement are held to be invalid or unenforceable, the remaining provisions shall be valid and binding as if the unenforceable provisions were never included in the Agreement.
21. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the state where the services are performed.
22. **Dispute Resolution.** All disputes, controversies or claims, of whatever kind or character, between the Parties, their agents and/or principals, arising out of or in connection with the subject matter of this Agreement shall be litigated in a court of competent jurisdiction.
23. **Additional Services.** Consultant shall be entitled to an equitable adjustment of its fee for services resulting from significant changes in the general scope, extent or character of the Project or its design including, but not limited to, changes in size, complexity, Client's schedule, construction schedule, character of construction or method of financing; and revising previously accepted studies, reports, design documents or other documents when such revisions are required by changes in laws, rules, regulations, ordinances, codes or orders enacted subsequent to the preparation of such studies, reports or documents, or are due to any other causes beyond Consultant's control.
24. **Amendment.** This Agreement may only be amended in writing and where such amendment is executed by a duly authorized representatives of each party.
25. **Entire Understanding of Agreement.** This Agreement represents and incorporates the entire understanding of the parties hereto, and each party acknowledges that there are no warranties, representations, covenants or understandings of any kind, matter or description whatsoever, made by either party to the other except as expressly set forth herein. Client and Consultant hereby agree that any purchase orders, invoices, confirmations, acknowledgments or other similar documents executed or delivered with respect to the subject matter hereof that conflict with the terms of this Agreement shall be null, void and without effect to the extent they conflict with the terms of this Agreement.
26. **Survival of Provisions.** The provisions of this Agreement shall continue to be binding upon the parties hereto notwithstanding termination of this Agreement for any reason.
27. **Nonwaiver.** No waiver by a party of any provision of this Agreement shall be deemed to have been made unless in writing and signed by such party.
28. **Identity of Project Owner.** Within ten (10) days of the entry of this Agreement, Client, if Client is not the Project Owner, shall provide to Consultant the Project Owner's full legal name; Project Owner's physical address; Project Owner's mailing address; and the name, physical address and mailing address of the Client's point of contact with the Owner for the Project.
29. **Conflicting Terms.** In the event that there are multiple agreements with varying or conflicting terms and conditions between Client and Consultant, the terms and conditions contained in this Agreement shall supersede and have precedence over any other conflicting terms and conditions contained in any other written or oral agreement.
30. **Course of Dealing.** Client and Consultant agree that these General Terms and Conditions establish a course of dealing between them and shall apply to this and all other services, projects, agreements or dealings between the them, unless Client or Consultant gives the other written notice of objection to any term or condition before commencement of performance in connection with any other provision of services or projects involving the two of them.
31. **Omitted.**



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

AGENDA ITEM DEPT.: Engineering & Street
AGENDA DATE: September 2, 2025
PAGE: Page 1 of 13

SUBJECT:

Consideration of approval of an Indemnity Agreement for Nonstandard Right-of-Way Improvements at 202 E Gillespie Street between the City and Pure Water Ridge, LLC, as reviewed and approved by the City Attorney.

AMOUNT & SOURCE OF FUNDING:

N/A

FISCAL NOTE:

N/A

AUTHORIZATION HISTORY:

N/A

REQUESTING DEPARTMENT: Engineering

DIRECTOR'S AUTHORIZATION: Cody Burnett

SUMMARY:

The property owner has requested to construct and maintain nonstandard drainage improvements within the City's right-of-way. Because this work deviates from City standards, an agreement has been drafted and reviewed by the City Attorney to formally authorize the encroachment. The agreement specifies that the property owner is responsible for the construction, maintenance, and repair of the improvements, and requires the owner to hold the City harmless from any liability or claims associated with the work. It also preserves the City's right to require removal or modification in the future if necessary.

Supporting documentation includes the indemnity agreement as well as drawings and details.

FOR MORE INFORMATION CONTACT:

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

SUGGESTED MOTION:

Move to approve the Indemnity Agreement for Nonstandard Right-of-Way Improvements at 202 E Gillespie Street between the City and Pure Water Ridge, LLC, as reviewed and approved by the City Attorney.

INDEMNITY AGREEMENT

THIS INDEMNITY AGREEMENT (the "Agreement") made as of this _____ day of _____, _____ (the "Execution Date"),

BETWEEN:

Pure Water Ridge, LLC
406 Liberty Park Ct, Flowood, MS 39232, USA
(the "Indemnifier")

OF THE FIRST PART

and

City of Starkville, Mississippi and its Board of Alderman
110 W Main St, Starkville, MS 39759, USA
(the "Indemnatee")

OF THE SECOND PART

BACKGROUND:

1. The Indemnatee desires protection against any liability, claim, suit, action, loss, or damage that may result from the Indemnifier's renovations and or modifications to any part of the Indemnatee's existing right-of-way located on or about 202 East Gillespie Street, Starkville, MS 39759.
2. The Indemnifier is the owner of that real property currently referred to as 202 East Gillespie Street, Starkville, MS 39759. The Indemnifier desires to make notable improvements to the property and its forefront including custom drainage, landscape and other structural and aesthetic improvements. Part of the Indemnifier's property is actively and naturally eroding into the Indemnatee's existing right-of-way. The Indemnifier's proposed modification to the Indemnatee's right-of-way is to construct visually appealing modes of erosion control, to the benefit of both parties. The Indemnifier wishes to minimize and or absolve any hardship the Indemnatee might suffer as the result of any liability, claim, suit, action, loss, or damage that may result from the Indemnifier's modification of Indemnatee's right-of-way.

IN CONSIDERATION and as a condition of the Indemnifier and the Indemnatee entering into this Agreement and other valuable consideration, the receipt and sufficiency of which consideration is acknowledged, the Indemnifier and the Indemnatee agree as follows:

Definitions

The following definitions apply in the Agreement:

- a. "Indemnifier" means Pure Water Ridge, LLC, and any of its contractors, subcontractors, employees, assigns, or other persons hired to perform construction related to the proposed landscaping renovation and irrigation retaining wall on or near the City of Starkville's right of way and or public easement located on or about 202 East Gillespie Street, Starkville, MS 39759.
- b. "Expenses" means all costs incurred in the defense of any claim or action brought against the Indemnatee including lawyers' fees.
- c. "Notice of Claim" means a notice that has been provided by the Indemnatee to the Indemnifier describing a claim or action that has or is being brought against the Indemnatee by a Third Party.
- d. "Notice of Indemnity" means a notice that has been provided by the Indemnatee to the Indemnifier describing an amount owing under this Agreement by the Indemnifier to the Indemnatee.
- e. "Parties" means both the Indemnatee and the Indemnifier.
- f. "Party" means either the Indemnatee or the Indemnifier.
- g. "Third Party" means any person other than the Indemnifier and the Indemnatee.

Indemnification

1. The Indemnifier will hold harmless and indemnify the Indemnatee against any and all claims and actions arising out of the participation of the Indemnatee in the Indemnifier, including, without limitation, Expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with any liability, suit, action, loss, or damage arising or resulting from the Indemnatee's participation in the Indemnifier, subject to the limits on indemnification described in the section titled Exceptions to Indemnification. Where prohibited by law, the above indemnification does not include indemnification of the Indemnatee against a claim caused by the negligence or fault of the Indemnatee, its agent or employee, or any third party under the control or supervision of the Indemnatee, other than the Indemnifier or its agent, employee or subcontractor.
2. In the case of a criminal proceeding, the Indemnatee will not be indemnified by the Indemnifier.
3. Indemnifier agrees to incur all costs related to the proposed improvements to Indemnatee's right-of-way and agrees to upkeep and maintain any modified portion of Indemnatee's right-of-way at its own expense, regardless of whether such expense is a result of routine city work and or maintenance by Indemnatee. Indemnifier agrees to hold harmless and indemnify Indemnatee from any damages, claims or other actions arising from Indemnatee's city approved modifications or removals of Indemnifier's custom modifications to the subject right-of-way during Indemnatee's city ordered and or approved work to the roadway, water, sewer, electric, drainage.
4. The Indemnifier agrees to record this Indemnification Agreement in the records of the Chancery Clerk of Oktibbeha County, Mississippi, at no cost to the Indemnatee.
5. The Indemnifier shall hold this agreement binding upon any third party which the Indemnifier might hereafter transfer the subject property to, by sale, gift or otherwise, by virtue of a Special Warranty Deed specifically, granted stating: *"This Special Warranty deed is subject to that Indemnification Agreement between the Grantor herein, and the City of Starkville, Mississippi and its Board of Alderman, dated _____, and recorded in the records of the Chancery Clerk of Oktibbeha County, Mississippi, in Deed Book ____ at Page _____."*

Exceptions to Indemnification

6. The Indemnatee will not be entitled to indemnification from the Indemnifier for any Expenses, judgments, fines, settlements and other amounts incurred as the result of the Indemnatee's participation in the Indemnifier where:
 - a. in the case of a civil claim, the Indemnatee did not act in good faith and in a reasonable manner;
 - b. the actions or conduct of the Indemnatee constituted willful misconduct or was knowingly fraudulent or deliberately dishonest;
 - c. the Indemnatee will or has received payment under a valid and collectible insurance policy or under a valid and enforceable indemnity clause, bylaw or agreement, except where payment under this insurance policy, clause, bylaw or agreement is not sufficient to fully indemnify the Indemnatee in which case the Indemnifier will be responsible for any shortfall in payment received; or
 - d. an action or proceeding was initiated in whole or in part by the Indemnatee whether alone or along with one or more other claimants unless the action or proceeding has the written consent of the Indemnifier.

Notice of Claim

7. In the event of any claim or action, the Indemnatee will promptly provide the Indemnifier with written notice of the claim or action and will notify the Indemnifier within five business days of the commencement of any legal proceedings relating to the claim or action. The Indemnatee will provide the Indemnifier with all available information known to the Indemnatee relating to the claim or action.

Authorization of Indemnification

8. In any case where the Indemnitee requires indemnification, the Indemnifier will make the determination of whether indemnification is appropriate having given consideration to the terms described in the Exceptions to Indemnification section. If the Indemnitee disagrees with the determination of the Indemnifier then the matter must be referred for review and determination to independent legal counsel reasonably satisfactory to the Indemnitee. In all cases the Indemnifier will bear all costs of any independent determination.
9. The Indemnifier will bear the burden of proving that indemnification is not appropriate.
10. The termination of any claim or action by judgment, order, settlement, conviction or upon an admission of guilt or its equivalent will not, of itself, create a presumption that the person did not act in good faith and in a reasonable manner.

Assumption of Defense

11. On being notified of any impending action or claim, the Indemnifier may, at its own Expense, participate in the defense of any action or claim and may, alone or with any other indemnifying party, assume the defense against the action or claim using counsel that are reasonably satisfactory to the Indemnitee.
12. Once the Indemnifier has notified the Indemnitee of the intention to assume the defense, the Indemnifier will no longer be liable to the Indemnitee for any further Expenses subsequently incurred by the Indemnitee in relation to the defense of the claim. Once the Indemnifier provides notice to the Indemnitee that the defense of claim has been assumed by the Indemnifier, the Indemnitee may employ or continue to employ its own legal counsel however any fees or Expenses incurred by the Indemnitee subsequent to the notice of assumption of defense by the Indemnifier will be the sole responsibility of the Indemnitee.

Failure to Defend

13. If the Indemnifier elects not to assume the defense against the claim or action then the Indemnitee may defend against the claim or action in any manner the Indemnitee deems appropriate. The Indemnifier will promptly reimburse the Indemnitee for Expenses,

judgments, fines, settlements and any other amounts actually and reasonably incurred in connection with the defense of the claim or action subject to the limits on indemnification described in the section titled Exceptions to Indemnification.

Settlement and Consent of Indemnifier

14. The Indemnatee will not settle any claim or action without first obtaining the written consent of the Indemnifier. The Indemnifier will not be liable for any amounts paid in settlement of any claim or action where written consent of the Indemnifier was not first obtained. The Indemnifier will not unreasonably withhold consent to any settlement.

Settlement and Consent of Indemnatee

15. The Indemnifier will not settle any claim or action without first obtaining the written consent of the Indemnatee. The Indemnatee will not unreasonably withhold consent to any settlement.

Cooperation

16. The Indemnifier agrees to cooperate in good faith and use best efforts to ensure that the Indemnatee is indemnified and reimbursed for any and all Expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with the defense of any claim or action resulting from the participation of the Indemnatee in the Indemnifier.
17. The Indemnatee agrees to cooperate in good faith and provide any and all information within the Indemnatee's power as required for the defense of any claim or action and also to provide any and all information within the Indemnatee's power as required to help in a determination of indemnification as described under the Authorization of Indemnification section.

Expenses

18. No costs, charges or Expenses for which indemnity will be sought under this Agreement may be incurred without the Indemnifier's written consent. Any required consent must not be unreasonably withheld.

19. All reasonable Expenses incurred by the Indemnitee to enforce this Agreement, and all costs of defending any Third Party claims or actions brought against the Indemnitee under this Agreement will be the sole responsibility of the Indemnifier subject to the limits on indemnification described in the section titled Exceptions to Indemnification.

Advances of Expenses

20. At the written request of the Indemnitee, the Indemnifier will advance to the Indemnitee any Expenses, including lawyers' fees, incurred by the Indemnitee in defending any action brought against the Indemnitee. Where reasonable, and to minimize hardship to the Indemnitee, advance payments may be made prior to the disposition of any claim.
21. The Indemnitee agrees to repay to the Indemnifier any advance payments of Expenses where a determination is ultimately made that the Indemnitee is not entitled to indemnification for reasons described under the Indemnification and the Exceptions to Indemnification sections.

Payment

22. All payments made by the Indemnifier to the Indemnitee will be made in full in immediately available funds within sixty days of receipt of Notice of Indemnity from the Indemnitee and without deduction for any counterclaim, defense, recoupment, or set-off.
23. Any Notice of Indemnity sent by the Indemnitee to the Indemnifier must be made in writing and contain a full listing of the items to be covered in the payment. Any payment made by the Indemnifier to the Indemnitee will contain a listing of items covered under the payment.

Enforcement

24. If any right or remedy claimed by the Indemnitee under this Agreement is denied or is not paid by the Indemnifier, or on its behalf, within sixty days after a written Notice of Indemnity has been submitted by the Indemnitee to the Indemnifier, the Indemnitee may then bring suit against the Indemnifier to recover any unpaid amounts and if successful in

whole or in part, the Indemnatee will be entitled to be paid any and all costs related to resolving the claim, including attorney fees incurred by Indemnatee.

25. Where a determination as described under Authorization of Indemnification concludes that the Indemnatee's behavior is not entitled to indemnification, this will not create a presumption that the Indemnatee is not entitled to indemnification under this Agreement.

Insurance

26. The Indemnifier, at its sole discretion, will make the good faith determination whether or not it is reasonable for the Indemnifier to obtain liability insurance against its potential liability in protecting the Indemnatee under this Agreement. The Indemnifier will select an insurer with a reliable reputation and, among other considerations, will weigh the costs of obtaining this insurance coverage against the protection afforded by this coverage.

Duration

27. The rights and obligations of the Indemnatee and the Indemnifier under this Agreement will continue:
- a. so long as the Indemnatee is or will be subject to any possible claim or threatened, pending or completed action, suit or proceeding, whether civil, arbitrational, administrative or investigative that results from the participation of the Indemnatee in the Indemnifier; or
 - b. until terminated by an agreement in writing signed by both the Indemnifier and the Indemnatee.

Unlimited Indemnification

28. Under this Agreement, indemnification will be unlimited.

Full Release

29. Only payment and satisfaction in full of all amounts and charges payable under this Agreement and the due performance and observance of all terms, covenants and

conditions of this Agreement will release the Indemnifier and the Indemnatee of their obligations under this Agreement.

Further Action

30. No action or proceeding brought or instituted under this Agreement and no recovery from that action or proceeding will be a bar or defense to any further action or proceeding which may be brought under this Agreement by reason of any further failure in the performance and observance of the terms, covenants and conditions of this Agreement.

Subrogation

31. In the event that any indemnity payment is made under this Agreement, the Indemnifier will be subrogated to the extent of this payment to all of the rights of recovery of the Indemnatee. The Indemnatee will take all action required and provide all information necessary to secure these rights and to fully enable the Indemnifier to take any action to enforce these rights in the recovery of the indemnity payment.

Amendments

32. This Agreement may only be amended, terminated or cancelled by an instrument in writing, signed by both the Indemnifier and the Indemnatee.

Assignment of Indemnifier Rights and Obligations

33. The rights and obligations of the Indemnifier as existing under this Agreement may not be assigned, in whole or in part, without the prior written consent of the Indemnatee.

Assignment of Indemnatee Rights and Obligations

34. The rights and obligations of the Indemnatee as existing under this Agreement may not be assigned, either in whole or in part, without the prior written consent of the Indemnifier.

Notices

35. Any notices or deliveries required in the performance of this Agreement will be deemed completed when hand-delivered, delivered by agent, or seven days after being placed in the post, postage prepaid, to the Parties to this Agreement at the addresses contained in this Agreement or as the Parties may later designate in writing.

Governing Law

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

Jurisdiction

37. The courts of the Oktibbeha County and the State of Mississippi are to have jurisdiction to decide and settle any dispute or claim arising out of or in connection with this Agreement.

General Provisions

38. This Agreement contains all terms and conditions agreed to by the Indemnifier and the Indemnatee. Statements or representations which may have been made by either Party in the negotiation stages of this Agreement may in some way be inconsistent with this final written Agreement. All such statements are declared to be of no value to either Party. Only the written terms of this Agreement will bind the Parties

.

39. Any failure of either Party to enforce any of the terms, covenants and conditions in this Agreement does not infer or permit a further waiver of that or any other right or benefit under this Agreement. A waiver by one Party of any right or benefit provided in this Agreement does not infer or permit a further waiver of that right or benefit, nor does it infer or permit a waiver of any other right or benefit provided in this Agreement.

40. This Agreement will pass to the benefit of and be binding upon the Parties' respective heirs, executors, administrators, successors, and permitted assigns.

41. The clauses, paragraphs, and subparagraphs contained in this Agreement are intended to be read and construed independently of each other. If any part of this Agreement is held

to be invalid, this invalidity will not affect the operation of any other part of this Agreement.

42. All of the rights, remedies and benefits provided in this Agreement will be cumulative and will not be exclusive of any other such rights, remedies and benefits allowed by law or equity that the Parties may have now or may acquire in the future.

43. Time is of the essence in this Agreement.

44. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which together will be deemed to be one and the same instrument.

45. Headings are inserted for the convenience of the Parties only and will not be considered when interpreting this Agreement. Words in the singular mean and include the plural and vice versa. Words in the masculine gender include the feminine gender and vice versa. Words in the neuter gender include the masculine gender and the feminine gender and vice versa.

IN WITNESS WHEREOF the Indemnitee and the Indemnifier have duly affixed their signatures under hand and seal on this _____ day of August, 2025.

Pure Water Ridge, LLC (Indemnifier)

Francis Lee,
Manager

**City of Starkville, Mississippi and
Its Board of Alderman (Indemnitee)**

Lynn Spruill,
Mayor



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

AGENDA ITEM DEPT. : Finance
AGENDA DATE 09/02/2025
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 August 27,2025 is \$4,058,727.25
Of which the claims amount for Starkville Utilities is \$538,984.79

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 August 27, 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 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 001 - GENERAL FUND					
Department: 000 - UNDESIGNATED					
Outstanding					
KRONOS	12371263	03/08/2025	PAYROLL	001-000-053-206	419.48
KRONOS	12371263	03/08/2025	PAYROLL	001-000-054-205	838.97
CADENCE /ELAN VISA	USI25-04228442	07/31/2025	INDEED	001-000-054-205	7.63
KRONOS	110080016654	08/08/2025	PAYROLL	001-000-053-206	427.29
KRONOS	110080016654	08/08/2025	PAYROLL	001-000-054-205	854.58
QUILL CORPORATION	45253556	08/11/2025	STANDING DESK CONVERSION	001-000-160-697	129.99
CADENCE /ELAN VISA	USI25-04485697	08/15/2025	INDEED	001-000-054-205	358.39
REGIONS VISA	4506	08/20/2025	RETIREMENT COWBELL	001-000-160-698	104.70
Outstanding Total:					3,141.03
Paid					
CYNTHIA HUNT BAIL BONDING	1323825	08/22/2025	REMISSION OF BOND 1323825	001-000-149-691	3,208.50
CYNTHIA HUNT BAIL BONDING	1341061	08/22/2025	REMISSION OF BOND 1341061	001-000-149-691	1,000.00
CORY SHIERS	INV0038463	08/22/2025	RESTITUTION	001-000-330-182	200.00
Paid Total:					4,408.50
Department 000 - UNDESIGNATED Total:					7,549.53
Department: 005 - DUE FROM SFM					
Outstanding					
GARNER COMMUNICATION SERVICES LLC	1046623	06/16/2025	CORNERSTONE FIREWALL/WIFI MATERIAL ONLY	001-005-054-208	3,650.00
GARNER COMMUNICATION SERVICES LLC	1046624	07/03/2025	MCKEE PARK INTERNET/MISC MATERIAL ONLY	001-005-054-208	1,975.00
CANON FINANCIAL SVCS, INC	41616693	08/12/2025	CONTRACT/MAINTENANCE	001-005-054-208	431.59
Outstanding Total:					6,056.59
Department 005 - DUE FROM SFM Total:					6,056.59
Department: 110 - MUNICIPAL COURT					
Outstanding					
STAPLES	6038723097	08/01/2025	PENS, COPY PAPER, STAPLES	001-110-501-200	109.84
CANON FINANCIAL SVCS, INC	41616697	08/12/2025	CONTRACT/MAINTENANCE	001-110-604-330	126.48
CANON FINANCIAL SVCS, INC	41616701	08/12/2025	CONTRACT/MAINTENANCE	001-110-604-330	101.27
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-110-604-330	733.53
SULLIVAN'S, INC.	97033	08/27/2025	2 CALCULATOR INK ROLLER	001-110-501-200	10.86
Outstanding Total:					1,081.98
Paid					
J SCOTT TENHET & ASSOCIATES INC	INV0038470	08/18/2025	MAIN ST SIDEWALK RENTAL ANALYSIS	001-110-600-301	1,675.00
J SCOTT TENHET & ASSOCIATES INC	INV0038470-R	08/18/2025	MAIN ST SIDEWALK RENTAL ANALYSIS	001-110-600-301	-1,675.00
Paid Total:					0.00
Department 110 - MUNICIPAL COURT Total:					1,081.98
Department: 120 - MAYORS OFFICE					
Outstanding					
FRAME HOUSE	870	08/06/2025	FRAME ELECTED OFFICIAL PHOTOS	001-120-691-550	558.51
CANON FINANCIAL SVCS, INC	41616700	08/12/2025	CONTRACT/MAINTENANCE	001-120-604-330	80.65
FEDEX	8-954-24112	08/13/2025	SHIP PACKAGE	001-120-501-200	40.12
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-120-604-330	10.48
Outstanding Total:					689.76
Department 120 - MAYORS OFFICE Total:					689.76

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Department: 123 - IT					
Outstanding					
MAXXSOUTH BROADBAND	0281-08102025	08/10/2025	CAMERAS	001-123-625-380	338.57
CANON FINANCIAL SVCS, INC	41616692	08/12/2025	CONTRACT/MAINTENANCE	001-123-604-330	117.37
CADENCE /ELAN VISA	INV0038478	08/19/2025	OPENAI	001-123-645-420	121.54
REGIONS VISA	INV0038474	08/25/2025	CLICKUP	001-123-600-300	215.67
REGIONS VISA	INV0038475	08/25/2025	ADOBE	001-123-600-300	639.65
REGIONS VISA	INV0038476	08/25/2025	ENDEAVOR	001-123-600-300	173.31
Outstanding Total:					1,606.11
Department 123 - IT Total:					1,606.11
Department: 130 - ELECTIONS					
Outstanding					
ELECTION SYSTEM & SOFTWARE	CD2117818-1	04/02/2025	MS ELECTION SUPPORT SER	001-130-602-338	1,672.50
Outstanding Total:					1,672.50
Department 130 - ELECTIONS Total:					1,672.50
Department: 142 - CITY CLERKS OFFICE					
Outstanding					
NEXTSTEP INNOVATION	NSI28537	07/25/2025	52 M365 APPS FOR BUSINESS	001-142-600-303	429.00
STAPLES	6038723098	08/01/2025	4 CASES OF PAPER	001-142-501-200	157.96
MAXXSOUTH BROADBAND	6681-08102025	08/10/2025	WEATHER CAMERA	001-142-604-330	214.37
SUNSTAR INSURANCE AGENCY	1453586	08/12/2025	NEW BOND A THURMAN	001-142-620-371	175.00
CANON FINANCIAL SVCS, INC	41616691	08/12/2025	CONTRACT/MAINTENANCE	001-142-604-330	460.10
CANON FINANCIAL SVCS, INC	41616697	08/12/2025	CONTRACT/MAINTENANCE	001-142-604-330	126.47
SUNSTAR INSURANCE AGENCY	1454854	08/18/2025	NEW BOND A RODGERS	001-142-620-371	175.00
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-142-604-330	188.63
SUNSTAR INSURANCE AGENCY	1455643	08/20/2025	RENEW BOND S EPPENGER	001-142-620-371	175.00
NEXTSTEP INNOVATION	NSI28765	08/25/2025	52 M365 APPS FOR BUSINESS	001-142-600-303	429.00
Outstanding Total:					2,530.53
Department 142 - CITY CLERKS OFFICE Total:					2,530.53
Department: 169 - LEGAL					
Outstanding					
STARKVILLE DAILY NEWS	300256312	07/08/2025	AFB-PARKS SIGNAGE	001-169-615-342	119.08
STARKVILLE DAILY NEWS	00107705	08/22/2025	MILL 1ST PUBLIC HEARING	001-169-615-342	507.00
STARKVILLE DAILY NEWS	00107777	08/26/2025	PUBLIC HEARING LEVIES FY26	001-169-615-342	35.40
Outstanding Total:					661.48
Department 169 - LEGAL Total:					661.48
Department: 180 - HUMAN RESOURCES					
Outstanding					
KRONOS	12371263	03/08/2025	PAYROLL	001-180-691-505	2,936.39
CLINIC AT ELM LAKE, THE	44212	07/30/2025	DRUG SCREEN	001-180-600-320	35.00
CADENCE /ELAN VISA	USI25-04228442	07/31/2025	INDEED	001-180-610-340	2.94
KRONOS	110080016654	08/08/2025	PAYROLL	001-180-691-505	2,991.04
CANON FINANCIAL SVCS, INC	41616692	08/12/2025	CONTRACT/MAINTENANCE	001-180-604-330	117.36
CADENCE /ELAN VISA	USI25-04485697	08/15/2025	INDEED	001-180-610-340	1.07
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-180-604-330	10.48
Outstanding Total:					6,094.28
Department 180 - HUMAN RESOURCES Total:					6,094.28
Department: 190 - CITY PLANNER					
Outstanding					
CADENCE /ELAN VISA	42354	08/04/2025	LANDFX-DANIEL	001-190-645-420	1,350.00
CANON FINANCIAL SVCS, INC	41616700	08/12/2025	CONTRACT/MAINTENANCE	001-190-604-330	80.65
CADENCE /ELAN VISA	INV0038479	08/13/2025	PLANETIZEN	001-190-645-420	37.49
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-190-604-330	20.96

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
CADENCE /ELAN VISA	426816	08/20/2025	BLUEBEAM	001-190-645-420	220.00
Outstanding Total:					1,709.10
Department 190 - CITY PLANNER Total:					1,709.10
Department: 192 - GENERAL GOVERN BLDG & PLANT					
Outstanding					
CINTAS	4240087804	08/14/2025	SUPPLIES	001-192-510-220	95.79
CINTAS	4240827787	08/21/2025	SUPPLIES	001-192-510-220	95.79
JAN-PRO OF MS	886031	08/26/2025	JANITORIAL SERVICES SEPTEMBER 2025	001-192-600-338	1,734.00
Outstanding Total:					1,925.58
Paid					
STARKVILLE UTILITIES	INV0038464	08/22/2025	MONTHLY UTILITIES	001-192-625-381	206.25
Paid Total:					206.25
Department 192 - GENERAL GOVERN BLDG & PLANT Total:					2,131.83
Department: 195 - TRANSFERS TO OTHER AGENCIES					
Outstanding					
STARKVILLE MAIN STREET ASSOCIATION	2788	08/15/2025	FALL GAME DAY SHUTTLES	001-195-702-708	3,500.00
GOLDEN TRIANGLE REGIONAL AIRPORT	16454	08/18/2025	QTR QZ GRANT SUBSIDY	001-195-951-954	20,585.15
Outstanding Total:					24,085.15
Department 195 - TRANSFERS TO OTHER AGENCIES Total:					24,085.15
Department: 197 - ENGINEERING					
Outstanding					
MSU - THE CAREER CENTER	20250718-00006	07/18/2025	2025 FALL CO-OP & INTERNSHIP DAY REGISTRATION	001-197-600-308	290.00
BELL BUILDING SUPPLY, INC.	435851	08/08/2025	SPRAY PAINT	001-197-501-200	109.89
CANON FINANCIAL SVCS, INC	41616700	08/12/2025	CONTRACT/MAINTENANCE	001-197-604-330	80.65
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-197-604-330	41.90
Outstanding Total:					522.44
Department 197 - ENGINEERING Total:					522.44
Department: 201 - POLICE DEPARTMENT					
Outstanding					
STARKVILLE FAMILY PRACTICE	STA22708A2	07/07/2025	PRISONER MEDICAL	001-201-541-240	115.00
STARKVILLE FAMILY PRACTICE	STA22714A2	07/07/2025	PRISONER MEDICAL	001-201-541-240	160.00
A COMPLETE FLAG SOURCE	59779	07/24/2025	2 FLAGS (5X8, 4X6) SHIPPING	001-201-556-251	184.00
ELSOHLY LABORATORIES INC	515561	07/31/2025	2 ANALYSIS	001-201-600-300	600.00
ELSOHLY LABORATORIES INC	515571	07/31/2025	6 ANALYSIS	001-201-600-300	1,800.00
ELSOHLY LABORATORIES INC	51584-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	150.00
ELSOHLY LABORATORIES INC	51585-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	150.00
ELSOHLY LABORATORIES INC	51586-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	150.00
ELSOHLY LABORATORIES INC	51587-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	150.00
ELSOHLY LABORATORIES INC	51588-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	150.00
ELSOHLY LABORATORIES INC	51589-1	08/06/2025	ANALYSIS OF SAMPLES	001-201-600-300	450.00
LEAD DEVIL USA	STAR0729	08/11/2025	5 MOLLE D RING BUCKLE CASE INNER COMBO	001-201-556-251	874.99
GULF STATES DISTRIBUTORS, INC.	1493473	08/12/2025	4 CASES 9A 115GR FMJ, 4 223A .223 REM 55GR FMJBT	001-201-556-251	2,580.00
ACK ENTERPRISES INC	172133	08/12/2025	UF PRO STRIKER GEN .3 COMBAT SHIRT	001-201-535-233	172.69
AMAZON CAPITAL SRVCS, INC.	19VD-PM9F-QH6Y	08/12/2025	PENS, BINDERS,BLANK DVD, PHONE CASE, ETC	001-201-501-200	350.44
CANON FINANCIAL SVCS, INC	41616695	08/12/2025	CONTRACT/MAINTENANCE	001-201-635-369	701.86
CANON FINANCIAL SVCS, INC	41616696	08/12/2025	CONTRACT/MAINTENANCE	001-201-635-369	56.26
CANON FINANCIAL SVCS, INC	41616698	08/12/2025	CONTRACT/MAINTENANCE	001-201-635-369	274.11
CANON FINANCIAL SVCS, INC	41616699	08/12/2025	CONTRACT/MAINTENANCE	001-201-615-343	117.80
CADENCE /ELAN VISA	INV0038480	08/12/2025	ENVATO	001-201-645-420	168.00

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
MID-SOUTH UNIFORM & SUPPLY, INC	660910	08/13/2025	2 ARMOR VEST	001-201-535-233	2,362.50
ESSTAC LLC	7375	08/13/2025	2 ANGLED PISTOL POUCH, 1 WEBBING	001-201-556-251	93.60
SOUTHERN CONNECTION POLICE SUPPLIES, LLC	35742	08/14/2025	4-PKT TROUSERS, POLO, 6-PKT TROUSERS POLO	001-201-535-233	337.96
MAGNOLIA BOTTLED WATER	81831	08/14/2025	7- 5 GAL WATER	001-201-501-200	70.00
POLLAN & ASSOC. PA	25311	08/15/2025	3 BLACK TACTICAL POLO	001-201-535-233	192.78
GTPDD PHARMACY	50199	08/15/2025	PRISONER MEDICINE	001-201-541-240	243.13
ARMY NAVY PAWN SHOP	8152025	08/15/2025	3 SUMMIT SOFTSHELL JACKETS	001-201-535-233	270.00
JIM SPENCER	81525	08/15/2025	VIN#0651 TINT FRONT	001-201-630-360	170.00
DANNY MCCLUSKEY TOWING COMPANY, LLC	6646	08/16/2025	DDOORS & BROW		
TWISTED WRAPS LLC	1321	08/18/2025	TOW FROM REED PLACE TO SPD BAY	001-201-600-300	150.00
AMAZON CAPITAL SRVCS, INC.	16F1-CW16-G91R	08/18/2025	VIN#3010 WRAP REMOVAL & REINSTALLATION	001-201-630-360	1,300.00
ROWAN RIVERS JANITORIAL SERVICE	1731	08/18/2025	EXTERNAL SOLID DRIVE, FLASH DRIVE, MONITOR STAND	001-201-501-200	170.66
AMAZON CAPITAL SRVCS, INC.	1KMH-P9MP-FM41	08/18/2025	TOWELS, GLOVES, TRASH BAGS, PAPER ETC	001-201-555-208	297.16
HENRY STEWART	2557	08/18/2025	PLATE HOLDER STANDS, FILE ORGANIZER, ETC	001-201-501-200	65.05
DANNY MCCLUSKEY TOWING COMPANY, LLC	6555	08/18/2025	REIMBURSE HOTEL CHARGE FBINAA CONFERENCE	001-201-690-552	41.00
IVY AUTO PARTS, LLC.	762343	08/18/2025	TOW FROM HERTZ RENTAL HWY 12 TO SPD BAY	001-201-600-300	225.00
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	VIN#6795 FAN FOR CAR	001-201-630-360	57.09
FUELMAN / FLEETCOR	NP68976216	08/18/2025	POSTAGE BREAKDOWN	001-201-604-330	31.44
CAPITOL HARDWARE COMPANY, INC	0150934	08/19/2025	FUEL CHARGES 08/11/25-08/17/25	001-201-525-231	4,274.00
SOUTHERN CONNECTION POLICE SUPPLIES, LLC	35803	08/19/2025	BLDG KEYS	001-201-501-200	50.00
GTPDD PHARMACY	50271	08/19/2025	(3) 6 PKT TROUSER (1) NAME PLATE	001-201-535-233	270.97
DANNY MCCLUSKEY TOWING COMPANY, LLC	6557	08/19/2025	PRISONER MEDICINE	001-201-541-240	68.00
MPS MISSISSIPPI POLICE SUPPLY	7361	08/19/2025	VIN5178 TOW TO TRI-STARR	001-201-600-300	75.00
MPS MISSISSIPPI POLICE SUPPLY	7362	08/19/2025	3 DUTY GLOVES, 3 LEATHER KEEPERS, 1 SILVER TIE BAR	001-201-535-233	233.35
DOSS ELECTRIC, INC.	9009	08/19/2025	BADGESS	001-201-535-233	310.00
STARKVILLE UTILITIES	INV0038471	08/19/2025	ADD RECEPTABLE, MOVE & MOUNT TV, REROUTE WIRING	001-201-630-426	375.50
WATERMARK PRINTERS LLC	17584	08/20/2025	MONTHLY UTILITIES	001-201-625-380	9.00
GTPDD PHARMACY	50304	08/20/2025	10 SETS OF BUSINESS CARDS	001-201-501-200	300.00
WALMART- CAPITAL ONE	321812	08/21/2025	PRISONER MEDICINE	001-201-541-240	25.00
GTPDD PHARMACY	50322	08/21/2025	SPORTSPLEX EVENT-RECRUITMENT	001-201-690-552	55.15
REGIONS VISA	63235	08/21/2025	PRISONER MEDICINE	001-201-541-240	37.00
HENRY STEWART	INV0038472	08/21/2025	COURTYARD MARRIOTT FBI CONFERENCE	001-201-690-552	492.80
REGIONS VISA	ORD007867	08/21/2025	MEAL REIMBURSEMENT/ FBINAA CONFERENCE	001-201-690-552	44.08
ARMY NAVY PAWN SHOP	082225A	08/22/2025	7 A GUIDE FOR LAW ENFORCEMENT	001-201-690-552	238.00
DANNY MCCLUSKEY TOWING COMPANY, LLC	6567	08/24/2025	2 PAIR PANTS	001-201-535-233	90.00
AMERICAN INTEGRATION CONTRACTORS	25267	08/25/2025	TOW FROM OLD NAVY TO SPD BAY	001-201-600-300	200.00
POLLAN & ASSOC. PA	25294	08/25/2025	RENEWAL OF ANNUAL SUBSCRIPTION	001-201-645-420	7,750.00
GTPDD PHARMACY	50346	08/25/2025	15 CUSTOM POLOS, 2 CUSTOM JACKETS	001-201-535-233	855.74
GTPDD PHARMACY	50368	08/25/2025	PRISONER MEDICINE	001-201-541-240	30.90
		08/25/2025	PRISONER MEDICINE	001-201-541-240	23.00

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
GTPDD PHARMACY	50372	08/25/2025	PRISONER MEDICINE	001-201-541-240	11.00
GTPDD PHARMACY	50373	08/25/2025	PRISONER MEDICINE	001-201-541-240	20.00
GTPDD PHARMACY	50405	08/25/2025	PRISONER MEDICINE	001-201-541-240	11.00
CADENCE /ELAN VISA	INV0038477	08/25/2025	X.COM	001-201-645-420	84.00
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	001-201-525-231	4,508.02
MAGNOLIA BOTTLED WATER	85637	08/26/2025	(11) COOLER WATER	001-201-501-200	110.00
Outstanding Total:					35,984.03
Department 201 - POLICE DEPARTMENT Total:					35,984.03

Department: 246 - CODE ENFORCEMENT

Outstanding

FUELMAN / FLEETCOR	NP68976216	08/18/2025	FUEL CHARGES 08/11/25-08/17/25	001-246-525-231	82.93
Outstanding Total:					82.93
Department 246 - CODE ENFORCEMENT Total:					82.93

Department: 261 - FIRE DEPARTMENT

Outstanding

UNIVERSITY SCREENPRINT	9977	07/23/2025	11 POLO SHIRTS	001-261-535-233	477.89
QUILL CORPORATION	45207839	08/06/2025	FILE FOLDERS, MOUSE, STAPLER, INK, PAPER, ETC	001-261-501-200	361.97
QUILL CORPORATION	45224327	08/07/2025	PENS	001-261-501-200	57.99
USA BLUEBOOK	00792236	08/08/2025	(3) GALLON HYDRANT OIL	001-261-630-360	206.64
DAVIS PAPER & CHEMICAL	104859	08/12/2025	6 CASES TISSUE	001-261-555-208	203.70
CANON FINANCIAL SVCS, INC	41616694	08/12/2025	CONTRACT/MAINTENANCE	001-261-604-330	262.14
STATE SYSTEMS LLC	148034675	08/13/2025	REFILL 20LB FIRE EXTINGUISHER	001-261-630-360	97.00
LANN CHEMICAL & SUPPLY	148912	08/15/2025	12 CASES FOAM SOAP 7 CASES PAPER TOWELS	001-261-555-208	668.22
UPS	54E5Y335	08/16/2025	SHIP PACKAGE	001-261-604-330	30.60
WALMART- CAPITAL ONE	346539	08/18/2025	(4) REFRIGERANT E4	001-261-630-360	39.92
WALTER CURTIS COMPANY...	36048	08/18/2025	POCKET BADGE, CASE, STAND	001-261-535-233	72.00
FUELMAN / FLEETCOR	NP68976216	08/18/2025	FUEL CHARGES 08/11/25-08/17/25	001-261-525-231	788.45
POWERSTROKE EQUIPMENT SALES & SVC	9419	08/19/2025	REPAIRED CHAINSAW	001-261-630-360	51.98
STARKVILLE UTILITIES	INV0038471	08/19/2025	MONTHLY UTILITIES	001-261-625-380	1,011.59
MAXXSOUTH BROADBAND	5024-08212025	08/21/2025	INTERNET ST 4	001-261-604-330	54.00
MAXXSOUTH BROADBAND	5230-08212025	08/21/2025	INTERNET ST 1	001-261-604-330	150.00
MAXXSOUTH BROADBAND	5495-08212025	08/21/2025	INTERNET ST 2	001-261-604-330	75.32
MAXXSOUTH BROADBAND	5891-08212025	08/21/2025	INTERNET ST 3	001-261-604-330	132.08
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	001-261-525-231	877.72
Outstanding Total:					5,619.21

Paid

STARKVILLE UTILITIES	INV0038464	08/22/2025	MONTHLY UTILITIES	001-261-625-380	5,261.46
Paid Total:					5,261.46
Department 261 - FIRE DEPARTMENT Total:					10,880.67

Department: 281 - BUILDING/COMMUNITY DEVELOPMENT

Outstanding

CANON FINANCIAL SVCS, INC	41616700	08/12/2025	CONTRACT/MAINTENANCE	001-281-604-330	80.65
QUADIENT FINANCE USA, INC.	INV0038483	08/18/2025	POSTAGE BREAKDOWN	001-281-604-330	10.48
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	001-281-525-231	75.49
Outstanding Total:					166.62
Department 281 - BUILDING/COMMUNITY DEVELOPMENT Total:					166.62

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Department: 290 - CIVIL DEFENSE/WARNING SYSTEM					
Outstanding					
STARKVILLE UTILITIES	INV0038471	08/19/2025	MONTHLY UTILITIES	001-290-625-380	59.00
Outstanding Total:					59.00
Paid					
STARKVILLE UTILITIES	INV0038464	08/22/2025	MONTHLY UTILITIES	001-290-625-380	86.03
Paid Total:					86.03
Department 290 - CIVIL DEFENSE/WARNING SYSTEM Total:					145.03
Department: 301 - STREET DEPARTMENT					
Outstanding					
UNIFIRST CORPORATION	1830155960	06/19/2025	UNIFORMS	001-301-535-233	146.97
RACKLEY OIL INC.	650925	08/08/2025	DEF FLUID	001-301-525-231	47.96
SPORTSMAN CAMO COVERS	39317	08/11/2025	SEAT COVERS TRUCKS 713, 195, 75	001-301-630-360	467.26
BELL BUILDING SUPPLY, INC.	435997	08/11/2025	MATERIALS FOR CONCRETE FORMS	001-301-560-270	44.26
AMAZON CAPITAL SRVCS, INC.	1GJF-FKYP-RMRX	08/12/2025	SAFETY VESTS, HYDRATION PACKETS, CLEANING TOWELS	001-301-555-250	227.50
AUTOZONE	00426383947	08/13/2025	O-RING KIT AC	001-301-630-360	13.38
CROSSWAY TRUCKING LLC	081325A	08/13/2025	RIP RAP OLD WEST POINT ROAD	001-301-560-270	4,760.16
AUTOZONE	00426384898	08/14/2025	BRAKES & AC FLUSH	001-301-630-360	75.19
O'REILLY AUTO PARTS	0997-436785	08/14/2025	AC PARTS FOR TRUCK 75	001-301-630-360	424.30
UNIFIRST CORPORATION	1830164675	08/14/2025	UNIFORMS	001-301-535-233	149.04
CINTAS	4240087822	08/14/2025	SUPPLIES	001-301-555-250	57.38
POWERSTROKE EQUIPMENT SALES & SVC	9407	08/14/2025	PRIMER BULB, OPTI MIX, TRIMMER LINE	001-301-630-400	58.88
APAC-MISSISSIPPI, INC	4000217191	08/15/2025	ASPHALT	001-301-560-270	636.00
ADVANCED AUTO PARTS PROFESSIONAL	8872522738504	08/15/2025	VACUUM PUMP OIL	001-301-630-360	20.26
ADVANCED AUTO PARTS PROFESSIONAL	8872522759152	08/15/2025	OIL FILTER	001-301-630-360	48.00
AUTOZONE	00426388822	08/18/2025	AC CONDENSER	001-301-630-360	104.02
AUTOZONE	00426388824	08/18/2025	SUCTION HOSE	001-301-630-360	25.73
AUTOZONE	00426388827	08/18/2025	LINE HOSE	001-301-630-360	33.65
AUTOZONE	00426388828	08/18/2025	DISCHARGE HOSE	001-301-630-360	29.69
BELL BUILDING SUPPLY, INC.	436494	08/18/2025	FORM MATERIALS	001-301-560-270	22.95
TREE HUGGERS	478	08/18/2025	TWO TREES REMOVED ON WASHINGTON ST	001-301-600-300	2,550.00
FUELMAN / FLEETCOR	NP68976216	08/18/2025	FUEL CHARGES 08/11/25-08/17/25	001-301-525-231	1,234.44
O'REILLY AUTO PARTS	0997-437633	08/19/2025	FAN ASSEMBLY	001-301-630-360	69.29
STARKVILLE UTILITIES	INV0038471	08/19/2025	MONTHLY UTILITIES	001-301-625-380	524.64
GATEWAY TIRE & SRV CTR	1018-220536	08/21/2025	4 TIRES TRUCK 717	001-301-630-360	1,314.20
UNIFIRST CORPORATION	1830165819	08/21/2025	UNIFORMS	001-301-535-233	196.70
APAC-MISSISSIPPI, INC	4000217762	08/21/2025	ASPHALT	001-301-560-270	641.30
CINTAS	4240827786	08/21/2025	SUPPLIES	001-301-555-250	57.38
FASTENAL COMPANY	MSSTA111384	08/21/2025	ASPHALT CUTTING BLADES	001-301-560-270	724.30
AUTOZONE	00426390892	08/22/2025	RETURN LINE HOSE	001-301-630-360	-33.65
AUTOZONE	00426390893	08/22/2025	RETURN DISCHARGE HOSE	001-301-630-360	-29.69
AUTOZONE	00426390894	08/22/2025	RETURN SUCTION HOSE	001-301-630-360	-25.73
AUTOZONE	00426390895	08/22/2025	RETURN AC CONDENSER	001-301-630-360	-104.02
WATERS TRUCK & TRACTOR CO. INC.	01S150710	08/22/2025	REPAIR DUMP TRUCK, TCM & TOW	001-301-630-400	3,897.79
WHITE CAP L.P.	50032232723	08/22/2025	DOME ADA BLIND MARKERS	001-301-560-270	789.95
STARKVILLE UTILITIES	INV0038481	08/22/2025	MONTHLY UTILITIES	001-301-625-380	571.64
AMAZON CAPITAL SRVCS, INC.	1CFW-NYNW-6QH1	08/25/2025	REFRIGERANT OIL, GENERAL PURPOSE SCUFF PADS	001-301-630-400	52.50
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	001-301-525-231	992.94
CANNON FORD LINCOLN	214208	08/26/2025	PART TO REPAIR TRUCK 704	001-301-630-360	136.78

CLAIMS DOCKET
Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
LOWE'S	99351	08/26/2025	12 BAGS OF CONCRETE MIX	001-301-560-270	60.48
GATEWAY TIRE & SRV CTR	1018-220885	08/27/2025	TIRE FOR TRAILER	001-301-630-400	129.65
LOWE'S	71035	08/27/2025	CONCRETE BROOM, CAUTION TAPE	001-301-560-270	67.37
MSU FACILITIES MANAGEMENT- TRAFFI...	INV0038482	08/27/2025	TRAFFIC SIGNAL SPRING & LOCKSLEY	001-301-625-380	18.70

Outstanding Total: 21,229.54
Paid

STARKVILLE UTILITIES	INV0038464	08/22/2025	MONTHLY UTILITIES	001-301-625-380	25,866.63
STARKVILLE UTILITIES	INV0038464	08/22/2025	MONTHLY UTILITIES	001-301-625-380	19.78

Paid Total: 25,886.41
Department 301 - STREET DEPARTMENT Total: 47,115.95
Department: 360 - ANIMAL CONTROL
Outstanding

FUELMAN / FLEETCOR	NP68976216	08/18/2025	FUEL CHARGES 08/11/25-08/17/25	001-360-525-231	47.36
WALMART- CAPITAL ONE	952652	08/25/2025	HI LIGHTERS, CABLE TIES, PENS, DOG TREATS, ETC	001-360-555-250	123.60
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	001-360-525-231	44.02

Outstanding Total: 214.98
Department 360 - ANIMAL CONTROL Total: 214.98
Department: 550 - PARKS AND REC DEPARTMENT
Outstanding

CSP SPORTS FACILITIES COMPANIES, LLC	INV0038462	08/21/2025	AUGUST 2025 EXPENSE ADVANCE	001-550-600-297	75,000.00
--------------------------------------	------------	------------	-----------------------------	-----------------	-----------

Outstanding Total: 75,000.00
Department 550 - PARKS AND REC DEPARTMENT Total: 75,000.00
Fund 001 - GENERAL FUND Total: 225,981.49
Fund: 002 - RESTRICTED POLICE FUND
Department: 251 - DRUG EDUCATION FUND
Outstanding

PROGRAPHICS, INC.	5443	08/05/2025	PRINTING COLOR COPIES CARDSTOCK/ NNO	002-251-501-210	98.08
SHEPS CLEANERS-POLICE	16101	08/08/2025	3 TABLECLOTHS NNO	002-251-501-210	25.50
CREATIVE PRODUCT SOURCING, INC.	164788	08/22/2025	DARE SUPPLIES	002-251-501-200	643.46

Outstanding Total: 767.04
Department 251 - DRUG EDUCATION FUND Total: 767.04
Fund 002 - RESTRICTED POLICE FUND Total: 767.04
Fund: 015 - AIRPORT FUND
Department: 505 - AIRPORT
Outstanding

R&M TIRES	1161822-1	07/17/2025	TIRE TUBE-FLAT REPAIR	015-505-570-273	34.99
IMPERIAL BAG & PAPER CO., LLC	5339286	08/14/2025	WHITE FOLDED PAPER TOWELS	015-505-541-237	69.18
POWERSTROKE EQUIPMENT SALES & SVC	9413	08/16/2025	MIX OIL	015-505-525-231	25.98
CLARK BEVERAGE GROUP, INC	7257148	08/18/2025	PILOT LOUNGE SUPPLIES	015-505-691-550	190.35
STARKVILLE UTILITIES	INV0038471	08/19/2025	MONTHLY UTILITIES	015-505-625-380	2,783.43
TITAN AVIATION FUELS	4529283	08/20/2025	JET A FUEL	015-505-525-233	20,265.96
STARKVILLE UTILITIES	INV0038481	08/22/2025	MONTHLY UTILITIES	015-505-625-380	9.00

Outstanding Total: 23,378.89
Department 505 - AIRPORT Total: 23,378.89
Fund 015 - AIRPORT FUND Total: 23,378.89

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 022 - ENVIRONMENTAL SERVICES					
Department: 322 - SANITATION DEPARTMENT					
Outstanding					
RJ YOUNG	7547579	06/10/2025	PRINTER CONTRACCT	022-322-604-330	100.64
TNTX, LLC	R680083025.01	07/14/2025	REPAIR TRUCK 45	022-322-630-360	878.93
BELL BUILDING SUPPLY, INC.	434175	07/18/2025	KEY & BEVERAGE COOLER	022-322-555-250	43.77
TRI-STARR MUFFLER & BRAKES	891676	07/24/2025	REPAIR WIRING HARNESS	022-322-630-360	140.00
CADENCE /ELAN VISA	USI25-04228442	07/31/2025	INDEED	022-322-610-340	3.18
O'REILLY AUTO PARTS	0997-436235	08/11/2025	WIRE STRIPPER & TESTER	022-322-555-250	33.98
TNTX, LLC	R680083574.01	08/11/2025	REPAIR TRUCK 45	022-322-630-360	335.02
TRUCKWORX KENWORTH-BIRMINGHAM	0130585060	08/12/2025	MIRROR TRUCK 7	022-322-630-360	177.32
TERRY'S GARAGE & REPAIRS, LLC	111291	08/13/2025	CHECK & ADJ BRAKES, WASH RADIATOR, SUPPLIES #93	022-322-630-252	107.10
BELL BUILDING SUPPLY, INC.	436261	08/13/2025	CHAIN PROOF COIL, 2 HOOK CHAIN, SPRING & SNAP	022-322-555-250	114.01
IVY AUTO PARTS, LLC.	762022	08/13/2025	HYD HOSES, ETC	022-322-555-250	481.86
EMPIRE TRUCK SALES, LLC	CE005118051.01	08/13/2025	PART FOR TRUCK 42	022-322-630-360	233.72
TNTX, LLC	R680083626.01	08/13/2025	TRANS FILTER KIT, SYN ATF 3/1 GAL, TRANS FLUID	022-322-630-252	771.65
TNTX, LLC	X680366045.01	08/13/2025	PUMP, ARM DRAGLINK	022-322-630-255	624.96
TNTX, LLC	X680366059.01	08/13/2025	MOUNTING GASKET-POWER	022-322-630-255	6.35
UNIFIRST CORPORATION	1830164671	08/14/2025	UNIFORMS	022-322-535-233	507.51
GATEWAY TIRE & SRV CTR	1018-220039	08/15/2025	TIRE TRUCK 41	022-322-630-360	606.91
GATEWAY TIRE & SRV CTR	1018-220052	08/15/2025	OIL CHANGE TRUCK 127	022-322-630-360	109.25
GATEWAY TIRE & SRV CTR	1018-220104	08/15/2025	TIRE TRUCK 91	022-322-630-252	371.99
GATEWAY TIRE & SRV CTR	1018-220139	08/15/2025	TIRE TRUCK 40	022-322-630-360	414.41
GATEWAY TIRE & SRV CTR	1018-220302	08/15/2025	TIRE TRUCK 41	022-322-630-360	414.41
TERRY'S GARAGE & REPAIRS, LLC	111307	08/15/2025	FUEL/OIL FILTER, OIL, DEXRON FLUID, ETC #39	022-322-630-255	926.80
STARKVILLE UTILITIES-SANITATION/OTHER BILLING	14620-0725	08/15/2025	NISC, ACC BUSINESS, WEBSITE	022-322-600-333	7,099.98
CADENCE /ELAN VISA	USI25-04485697	08/15/2025	INDEED	022-322-610-340	142.11
O'REILLY AUTO PARTS	0997-437396	08/18/2025	2-BATTERIES, CARGO STRAPS	022-322-555-250	214.97
EVERGREEN AG	2346299	08/18/2025	AUTOCUT 27-2 HEAD, X LINE TRIMMER, STIHL CAP, OIL	022-322-555-250	309.04
FUELMAN / FLEETCOR	NP68976216	08/18/2025	FUEL CHARGES 08/11/25-08/17/25	022-322-525-231	3,767.55
STARKVILLE UTILITIES	INV0038471	08/19/2025	MONTHLY UTILITIES	022-322-625-380	1,533.73
GATEWAY TIRE & SRV CTR	1018-220397	08/20/2025	2 TIRES TRUCK 45	022-322-630-360	733.98
GATEWAY TIRE & SRV CTR	1018-220399	08/20/2025	TIRE TRUCK 45	022-322-630-360	409.41
GATEWAY TIRE & SRV CTR	1018-220432	08/20/2025	TIRE TRUCK 128	022-322-630-360	171.85
GATEWAY TIRE & SRV CTR	1018-220506	08/20/2025	2 TIRES TRUCK 46	022-322-630-360	733.98
GATEWAY TIRE & SRV CTR	1018-220518	08/20/2025	2 TIRES TRUCK 45	022-322-630-360	818.82
GATEWAY TIRE & SRV CTR	1018-220531	08/20/2025	2 TIRES TRUCK 95	022-322-630-252	776.40
EAST MISSISSIPPI LUMBER CO.	39423	08/20/2025	SEALANT, CHAIN, ETC	022-322-555-250	121.77
SANSOM EQUIPMENT COMPANY, INC	W02782	08/20/2025	REPAIR TRUCK 45	022-322-630-360	3,144.01
UNIFIRST CORPORATION	1830165969	08/21/2025	UNIFORMS	022-322-535-233	460.84
AMAZON CAPITAL SRVCS, INC.	1GPQ-VQN1-16PF	08/21/2025	OFFICE CHAIR, 4 WALL FILE ORGANIZERS	022-322-501-200	254.32
FUELMAN / FLEETCOR	NP69005121	08/25/2025	FUEL CHARGES 08/18/25-08/24/25	022-322-525-231	4,502.48
Outstanding Total:					32,599.01
Paid					
O'REILLY AUTO PARTS	0997-395168	08/22/2025	DEF FLUID	022-322-525-231	575.00
O'REILLY AUTO PARTS	0997-399818	08/22/2025	BATTERY	022-322-525-231	152.41
Paid Total:					727.41
Department 322 - SANITATION DEPARTMENT Total:					33,326.42
Fund 022 - ENVIRONMENTAL SERVICES Total:					33,326.42

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

Vendor Name	Payable Number	Payable Date	Description (Item)	Account Number	Amount
Fund: 120 - MODERNIZATION USE TAX					
Department: 300 - STREET DEPARTMENT					
Outstanding					
MARK E. SHAW	100	08/21/2025	8/8-8/14/25 8/15-8/21/25 UTILITY INSPECTIONS	120-300-900-906	1,850.00
Outstanding Total:					1,850.00
Department 300 - STREET DEPARTMENT Total:					1,850.00
Fund 120 - MODERNIZATION USE TAX Total:					1,850.00
Fund: 200 - DEBT SERVICE FUND					
Department: 800 - DEBT SERVICE					
Outstanding					
HANCOCK WHITNEY BANK *	INV0038465	08/06/2025	DEBT SERVICE PAYMENT	200-800-820-840	140,000.00
HANCOCK WHITNEY BANK *	INV0038465	08/06/2025	DEBT SERVICE PAYMENT	200-800-830-840	21,206.25
HANCOCK WHITNEY BANK *	INV0038466	08/06/2025	DEBT SERVICE PAYMENT	200-800-820-855	115,000.00
HANCOCK WHITNEY BANK *	INV0038466	08/06/2025	DEBT SERVICE PAYMENT	200-800-830-855	17,306.25
HANCOCK WHITNEY BANK *	INV0038467	08/06/2025	DEBT SERVICE PAYMENT	200-800-820-841	350,000.00
HANCOCK WHITNEY BANK *	INV0038467	08/06/2025	DEBT SERVICE PAYMENT	200-800-830-841	72,625.00
Outstanding Total:					716,137.50
Department 800 - DEBT SERVICE Total:					716,137.50
Fund 200 - DEBT SERVICE FUND Total:					716,137.50
Fund: 300 - CAPITAL PROJECTS FUND					
Department: 000 - UNDESIGNATED					
Outstanding					
STARKVILLE UTILITIES- SANITATION/OTHER BILLING	15367	08/06/2025	REPAIR DAMAGED CONDUIT & UNDERGROUD PRIMARY	300-000-948-871	3,251.38
BURNS DIRT CONSTRUCTION CO.,INC.	INV0038468	08/21/2025	CROSSGATE SINK HOLE REPAIR	300-000-948-871	4,745.50
BURNS DIRT CONSTRUCTION CO.,INC.	INV0038469	08/21/2025	CROSSGATE SINK HOLE REPAIR	300-000-948-871	37,462.71
Outstanding Total:					45,459.59
Department 000 - UNDESIGNATED Total:					45,459.59
Fund 300 - CAPITAL PROJECTS FUND Total:					45,459.59
Fund: 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT					
Department: 656 - MAIN STREET CORRIDOR					
Outstanding					
KIMLEY HORN INC	115326003-0425	04/30/2025	MAIN ST IMPROVEMENTS	311-656-600-300	3,802.21
KIMLEY HORN INC	115326003-0625	06/30/2025	MAIN ST IMPROVEMENTS SERVICES RENDERED - 06/30/25	311-656-600-300	11,725.66
BURNS COOLEY DENNIS, INC.	48734	07/26/2025	MAIN ST IMPROVEMENTS 6/29/25-7/26/25	311-656-912-850	1,641.25
KIMLEY HORN INC	115326003-0725	07/31/2025	MAIN ST IMPROVEMENTS - 07/31/25	311-656-600-300	11,362.18
Outstanding Total:					28,531.30
Department 656 - MAIN STREET CORRIDOR Total:					28,531.30
Fund 311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT Total:					28,531.30
Fund: 312 - PARKS CAPITAL PROJECT FUND (2023)					
Department: 551 - PARK & REC TOURISM					
Outstanding					
BYRUM CONSTRUCTION	4	08/17/2025	JL KING PARK CULVERT REPLACEMENT	312-551-901-276	153,881.40
DD CONSULTING LLC	DD25-STARKVILLE026	08/20/2025	PARK IMPROVEMENT BOND	312-551-600-067	10,050.00
MARK E. SHAW	100	08/21/2025	8/8-8/14/25 8/15-8/21/25 UTILITY INSPECTIONS	312-551-901-276	2,025.00
Outstanding Total:					165,956.40
Department 551 - PARK & REC TOURISM Total:					165,956.40
Fund 312 - PARKS CAPITAL PROJECT FUND (2023) Total:					165,956.40

CLAIMS DOCKET

Post Dates: 8/21/2025 - 8/27/2025

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.	11	08/15/2025	182 REVITALIZATION	377-318-912-850	2,278,353.83
Outstanding Total:					2,278,353.83
Department 318 - MS182/MLK Total:					2,278,353.83
Fund 377 - BUILD GRANT MS 182 / MLK CORRIDOR Total:					2,278,353.83
Grand Total:					3,519,742.46

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	225,981.49	35,848.65
002 - RESTRICTED POLICE FUND	767.04	0.00
015 - AIRPORT FUND	23,378.89	0.00
022 - ENVIRONMENTAL SERVICES	33,326.42	727.41
120 - MODERNIZATION USE TAX	1,850.00	0.00
200 - DEBT SERVICE FUND	716,137.50	0.00
300 - CAPITAL PROJECTS FUND	45,459.59	0.00
311 - MAIN STREET CORRIDOR IMPROVEMENTS PROJECT	28,531.30	0.00
312 - PARKS CAPITAL PROJECT FUND (2023)	165,956.40	0.00
377 - BUILD GRANT MS 182 / MLK CORRIDOR	2,278,353.83	0.00
Grand Total:	3,519,742.46	36,576.06

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-000-053-206	DUE FROM WATER & S...	846.77	0.00
001-000-054-205	DUE FROM STARKVILLE ...	2,059.57	0.00
001-000-149-691	MUNICIPAL COURT BON...	4,208.50	4,208.50
001-000-160-697	DONATION FIRE	129.99	0.00
001-000-160-698	DONATION - POLICE	104.70	0.00
001-000-330-182	TRAFFIC COURT & FINES	200.00	200.00
001-005-054-208	DUE FROM PARKS & REC...	6,056.59	0.00
001-110-501-200	SUPPLIES	120.70	0.00
001-110-600-301	PROFESSIONAL & CONT...	0.00	0.00
001-110-604-330	POSTAGE / COMMUNIC...	961.28	0.00
001-120-501-200	SUPPLIES	40.12	0.00
001-120-604-330	COMMUNICATIONS	91.13	0.00
001-120-691-550	MISC EXPENSES / ADVER...	558.51	0.00
001-123-600-300	WEB SITE SVCS, SOFTW...	1,028.63	0.00
001-123-604-330	COMMUNICATIONS	117.37	0.00
001-123-625-380	CAMERA OPERATING EX...	338.57	0.00
001-123-645-420	SOFTWARE	121.54	0.00
001-130-602-338	ELECTION CONTRACT SE...	1,672.50	0.00
001-142-501-200	SUPPLIES/OFFICE EQUI...	157.96	0.00
001-142-600-303	SOFTWARE - CITYWIDE	858.00	0.00
001-142-604-330	POSTAGE/COPIER/PHON...	989.57	0.00
001-142-620-371	BONDING-CITY EMPLOY...	525.00	0.00
001-169-615-342	ADVERTISING, NOTICES, ...	661.48	0.00
001-180-600-320	DRUG/BACKGROUND C...	35.00	0.00
001-180-604-330	COPIER/POSTAGE/PHON...	127.84	0.00
001-180-610-340	ADVERTISING	4.01	0.00
001-180-691-505	PERSONNEL / KRONOS S...	5,927.43	0.00
001-190-604-330	COPIERS/PHONES/IPADS	101.61	0.00
001-190-645-420	SOFTWARE	1,607.49	0.00
001-192-510-220	SUPPLIES - JANITORIAL, ...	191.58	0.00
001-192-600-338	CONTRACT SERVICES	1,734.00	0.00
001-192-625-381	UTILITIES - IRRIGATION	206.25	206.25
001-195-702-708	MSU SHUTTLE AND OTH...	3,500.00	0.00
001-195-951-954	GOLDEN TRIANGLE REGI...	20,585.15	0.00
001-197-501-200	SUPPLIES	109.89	0.00
001-197-600-308	ENGINEERING AND PRO...	290.00	0.00
001-197-604-330	COMMUNICATIONS	122.55	0.00
001-201-501-200	OFFICE SUPPLIES	1,116.15	0.00
001-201-525-231	GAS & OIL	8,782.02	0.00
001-201-535-233	UNIFORMS	5,095.99	0.00
001-201-541-240	PRISONER MEDICAL/SU...	744.03	0.00
001-201-555-208	JANITORIAL SUPPLIES	297.16	0.00
001-201-556-251	POLICE SUPPLIES	3,732.59	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-201-600-300	PROFESSIONAL SERVICES	4,250.00	0.00
001-201-604-330	PHONES/POSTAGE	31.44	0.00
001-201-615-343	PRINTING & BINDING	117.80	0.00
001-201-625-380	UTILITIES	9.00	0.00
001-201-630-360	VEHICLE REPAIRS & MAI...	1,527.09	0.00
001-201-630-426	BUILDING MAINT & REP...	375.50	0.00
001-201-635-369	COPIER RENTAL	1,032.23	0.00
001-201-645-420	SOFTWARE	8,002.00	0.00
001-201-690-552	POLICE TRAINING/EDUC...	871.03	0.00
001-246-525-231	GAS & OIL	82.93	0.00
001-261-501-200	OFFICE SUPPLIES / EXPE...	419.96	0.00
001-261-525-231	GAS & OIL	1,666.17	0.00
001-261-535-233	UNIFORMS & UNIFORM ...	549.89	0.00
001-261-555-208	JANITORIAL & PAPER SU...	871.92	0.00
001-261-604-330	PHONES/CABLE/INTERN...	704.14	0.00
001-261-625-380	UTILITIES	6,273.05	5,261.46
001-261-630-360	REPAIRS & MAINT-VEHIC...	395.54	0.00
001-281-525-231	GAS & OIL	75.49	0.00
001-281-604-330	COPIER/PHONES/IPADS/...	91.13	0.00
001-290-625-380	UTILITIES & HYPER REAC...	145.03	86.03
001-301-525-231	GAS & OIL	2,275.34	0.00
001-301-535-233	UNIFORMS	492.71	0.00
001-301-555-250	SMALL EQUIP, TOOLS & ...	342.26	0.00
001-301-560-270	CONSTRUCTION MATER...	7,746.77	0.00
001-301-600-300	TREE TRIMMING	2,550.00	0.00
001-301-625-380	UTILITIES/STREET LIGHT...	27,001.39	25,886.41
001-301-630-360	VEHICLE REPAIRS & MAI...	2,568.66	0.00
001-301-630-400	EQUIPMENT REPAIR & ...	4,138.82	0.00
001-360-525-231	GAS & OIL	91.38	0.00
001-360-555-250	SMALL EQUIPMENT AND...	123.60	0.00
001-550-600-297	REIMBURSEMENT	75,000.00	0.00
002-251-501-200	SUPPLIES/DARE EXPENS...	643.46	0.00
002-251-501-210	NATIONAL NIGHT OUT ...	123.58	0.00
015-505-525-231	GAS & OIL	25.98	0.00
015-505-525-233	JET A FUEL PURCHASES	20,265.96	0.00
015-505-541-237	OPERATING SUPPLIES	69.18	0.00
015-505-570-273	VEHICLE REPAIR PARTS &...	34.99	0.00
015-505-625-380	UTILITIES	2,792.43	0.00
015-505-691-550	MISCELLANEOUS	190.35	0.00
022-322-501-200	OFFICE SUPPLIES	254.32	0.00
022-322-525-231	GAS & OIL	8,997.44	727.41
022-322-535-233	UNIFORMS	968.35	0.00
022-322-555-250	SMALL EQUIP, TOOLS & ...	1,319.40	0.00
022-322-600-333	ADMINISTRATIVE SERVI...	7,099.98	0.00
022-322-604-330	COPIER, PHONES, RADIOS	100.64	0.00
022-322-610-340	ADVERTISING	145.29	0.00
022-322-625-380	UTILITIES	1,533.73	0.00
022-322-630-252	VEHICLE R&M - COMME...	2,027.14	0.00
022-322-630-255	VEHICLE R&M - RUBBISH	1,558.11	0.00
022-322-630-360	VEHICLE R&M - RESIDEN...	9,322.02	0.00
120-300-900-906	2025 STREET OVERLAY	1,850.00	0.00
200-800-820-840	2016A: 3M POLICE STAT...	140,000.00	0.00
200-800-820-841	2017 7M INDUSTRIAL P...	350,000.00	0.00
200-800-820-855	2016B: 2.4M POLICE STA...	115,000.00	0.00
200-800-830-840	2016A: 3M INT POLICE S...	21,206.25	0.00
200-800-830-841	2017 7M IND PARK INTE...	72,625.00	0.00
200-800-830-855	2016B: 2.4M INT POLICE...	17,306.25	0.00
300-000-948-871	CROSSGATE SINKHOLE	45,459.59	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
311-656-600-300	PROF. SERVICE - KIMLEY...	26,890.05	0.00
311-656-912-850	CONSTRUCTION	1,641.25	0.00
312-551-600-067	MCKEE - PROFESSIONAL ...	10,050.00	0.00
312-551-901-276	J L KING CULVERT REPLA...	155,906.40	0.00
377-318-912-850	CONSTRUCTION AND PA...	<u>2,278,353.83</u>	<u>0.00</u>
	Grand Total:	3,519,742.46	36,576.06

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	1,045,050.93	36,576.06
120300900906	1,850.00	0.00
311656600300	26,890.05	0.00
311656912850	1,641.25	0.00
312551600067	10,050.00	0.00
312551901276	155,906.40	0.00
377318912850	<u>2,278,353.83</u>	<u>0.00</u>
	Grand Total:	3,519,742.46



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

08/27/2025 1:18:37 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
116 AMAZON CAPITAL SERVICES	08/15/25	09/03/25	14XX-VDPC-MGNN	MAINTENANCE	208.00			
116 AMAZON CAPITAL SERVICES	08/18/25	09/03/25	IMP6-XXRL-FWFV	TOOLS	49.80			
116 AMAZON CAPITAL SERVICES	08/22/25	09/03/25	11ML-W3G3-93CP	MATERIALS	465.00			
116 AMAZON CAPITAL SERVICES	08/25/25	09/03/25	ICFW-NYNW-6C46	SUPPLIES	13.83			
Total for Vendor - 116:					736.63	0.00	0.00	0.00
107 AMERICAN PAPER & TWINE CO	06/18/25	09/03/25	5292014	SUPPLIES	598.93			
107 AMERICAN PAPER & TWINE CO	06/25/25	09/03/25	5297243	SUPPLIES	108.01			
Total for Vendor - 107:					706.94	0.00	0.00	0.00
144 ANIXTER, INC.	08/15/25	09/03/25	6383526-00	MATERIALS	147,140.00			
144 ANIXTER, INC.	08/15/25	09/03/25	6491065-00	MATERIALS	6,670.00			
Total for Vendor - 144:					153,810.00	0.00	0.00	0.00
20076 APAC MISSISSIPPI, INC.	08/11/25	09/03/25	4000216466	ASPHALT	641.30			
20076 APAC MISSISSIPPI, INC.	08/19/25	09/03/25	4000217454	ASPHALT	631.76			
Total for Vendor - 20076:					1,273.06	0.00	0.00	0.00
124 ATMOS ENERGY	08/11/25	09/03/25	3020752702-08/11/25	UTILITY BILL	59.31			
Total for Vendor - 124:					59.31	0.00	0.00	0.00
196 AUTOZONE	08/25/25	09/03/25	00426395227	MAINTENANCE	63.84			
Total for Vendor - 196:					63.84	0.00	0.00	0.00
202 BELL BUILDING SUPPLY	08/12/25	09/03/25	436094	MATERIALS	19.97			
Total for Vendor - 202:					19.97	0.00	0.00	0.00
208 BERRY ELECTRIC, LLC	08/12/25	09/03/25	005032	PROFESSIONAL SERVICES	877.00			
Total for Vendor - 208:					877.00	0.00	0.00	0.00
227 BULLDOG TOWING, LLC	08/20/25	09/03/25	47921	VEHICLE MAINTENANCE	750.00			
Total for Vendor - 227:					750.00	0.00	0.00	0.00
20250 CHEMPRO SERVICES, INC	04/21/25	09/03/25	21712	PROFESSIONAL SERVICES	5,045.00			
Total for Vendor - 20250:					5,045.00	0.00	0.00	0.00
20362 CONSOLIDATED PIPE & SUPPL	08/11/25	09/03/25	MS03110883	MATERIALS	400.00			
20362 CONSOLIDATED PIPE & SUPPL	08/12/25	09/03/25	MS03110916	MATERIALS	3,500.00			
20362 CONSOLIDATED PIPE & SUPPL	08/14/25	09/03/25	MS03110989	MATERIALS	440.00			
20362 CONSOLIDATED PIPE & SUPPL	08/18/25	09/03/25	MS03111043	MATERIALS	1,150.00			
Total for Vendor - 20362:					5,490.00	0.00	0.00	0.00

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:18:37 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
496 EAST MISS LUMBER	08/12/25	09/03/25	38636/1	MATERIALS	19.99			
496 EAST MISS LUMBER	08/12/25	09/03/25	38759/1	MATERIALS	8.79			
496 EAST MISS LUMBER	08/12/25	09/03/25	39223/1	EQUIPMENT	429.99			
496 EAST MISS LUMBER	08/18/25	09/03/25	39181/1	SUPPLIES	32.48			
				Total for Vendor - 496:	491.25	0.00	0.00	0.00
600 FERGUSON ENTERPRISES LLC	08/13/25	09/03/25	0863623	MATERIALS	2,885.00			
				Total for Vendor - 600:	2,885.00	0.00	0.00	0.00
20620 G & C SUPPLY CO., INC.	08/21/25	09/03/25	6998428	MATERIALS	1,589.40			
				Total for Vendor - 20620:	1,589.40	0.00	0.00	0.00
713 GILLILANDS TREE SERVICE	08/07/25	09/03/25	INV153	CONTRACT SERVICES	2,320.00			
713 GILLILANDS TREE SERVICE	08/08/25	09/03/25	INV154	CONTRACT SERVICES	2,080.00			
713 GILLILANDS TREE SERVICE	08/11/25	09/03/25	INV155	CONTRACT SERVICES	1,020.00			
713 GILLILANDS TREE SERVICE	08/12/25	09/03/25	INV156	CONTRACT SERVICES	2,540.00			
713 GILLILANDS TREE SERVICE	08/15/25	09/03/25	INV157	LANDSCAPE REPAIRS	1,225.00			
713 GILLILANDS TREE SERVICE	08/16/25	09/03/25	INV158	LANDSCAPE REPAIRS	4,060.00			
713 GILLILANDS TREE SERVICE	08/19/25	09/03/25	INV159	LANDSCAPE REPAIRS	900.00			
713 GILLILANDS TREE SERVICE	08/21/25	09/03/25	INV160	CONTRACT SERVICES	1,630.00			
713 GILLILANDS TREE SERVICE	08/25/25	09/03/25	INV161	CONTRACT SERVICES	1,860.00			
713 GILLILANDS TREE SERVICE	08/25/25	09/03/25	INV162	CONTRACT SERVICES	1,225.00			
				Total for Vendor - 713:	18,860.00	0.00	0.00	0.00
726 GRAYBAR FINANCIAL SERVICE	08/14/25	09/03/25	18859408	DEVISE INSURANCE	144.87			
				Total for Vendor - 726:	144.87	0.00	0.00	0.00
20005 H&R AGRI-POWER	08/22/25	09/03/25	CN75039	MAINTENANCE	715.89			
				Total for Vendor - 20005:	715.89	0.00	0.00	0.00
20702 HACH	08/15/25	09/03/25	14625358	LAB SUPPLIES	1,329.40			
				Total for Vendor - 20702:	1,329.40	0.00	0.00	0.00
20808 HOLLIS BROTHERS ELECTRIC I	08/07/25	09/03/25	49931	BUILDING MAINTENANCE	1,325.70			
				Total for Vendor - 20808:	1,325.70	0.00	0.00	0.00
20765 HYDRA SERVICE, INC.	08/13/25	09/03/25	190740	PUMP RENTAL	5,358.00			
20765 HYDRA SERVICE, INC.	08/13/25	09/03/25	190742	PUMP FITTINGS	1,166.00			
20765 HYDRA SERVICE, INC.	08/21/25	09/03/25	190949	PUMP FITTINGS	437.00			
20765 HYDRA SERVICE, INC.	08/21/25	09/03/25	190950	PUMP FITTINGS	506.00			

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:18:37 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
20765 HYDRA SERVICE, INC.	08/25/25	09/03/25	191108	PUMP FITTINGS	316.00			
				Total for Vendor - 20765:	7,783.00	0.00	0.00	0.00
1010 JT RAY COMPANY	08/15/25	09/03/25	INV49932	COPIER SERVICE	66.88			
				Total for Vendor - 1010:	66.88	0.00	0.00	0.00
1205 LOWE'S	08/12/25	09/03/25	986434-PKAITC	SUPPLIES	151.70			
1205 LOWE'S	08/22/25	09/03/25	986542-PLMSES	SUPPLIES	28.46			
				Total for Vendor - 1205:	180.16	0.00	0.00	0.00
21191 LUCKETT PUMP & REPAIR INC	08/12/25	09/03/25	3843	PROFESSIONAL SERVICES	456.80			
				Total for Vendor - 21191:	456.80	0.00	0.00	0.00
99009988 MITCHELL, MCNUTT & SAMS P	08/12/25	09/03/25	511640	LEGAL FEES	2,052.00			
				Total for Vendor - 99009988:	2,052.00	0.00	0.00	0.00
1322 MMC MATERIALS, INC.	08/11/25	09/03/25	968048	CONCRETE	337.50			
1322 MMC MATERIALS, INC.	08/15/25	09/03/25	969253	CONCRETE	337.50			
1322 MMC MATERIALS, INC.	08/18/25	09/03/25	969494	CONCRETE	337.50			
				Total for Vendor - 1322:	1,012.50	0.00	0.00	0.00
21329 NORTH CENTRAL LABORATOR	08/13/25	09/03/25	524028	LAB SUPPLIES	291.74			
				Total for Vendor - 21329:	291.74	0.00	0.00	0.00
1525 OKTIBBEHA CO. CO-OP	08/06/25	09/03/25	1138139	MATERIALS	78.00			
1525 OKTIBBEHA CO. CO-OP	08/06/25	09/03/25	1138141	MATERIALS	16.90			
1525 OKTIBBEHA CO. CO-OP	08/13/25	09/03/25	1140091	MATERIALS	39.00			
1525 OKTIBBEHA CO. CO-OP	08/14/25	09/03/25	1140512	MATERIALS	12.80			
1525 OKTIBBEHA CO. CO-OP	08/19/25	09/03/25	1141630	MATERIALS	78.00			
1525 OKTIBBEHA CO. CO-OP	08/19/25	09/03/25	1141637	MATERIALS	25.60			
1525 OKTIBBEHA CO. CO-OP	08/19/25	09/03/25	1141768	MATERIALS	117.00			
1525 OKTIBBEHA CO. CO-OP	08/20/25	09/03/25	1142000	MATERIALS	44.30			
1525 OKTIBBEHA CO. CO-OP	08/21/25	09/03/25	1142285	MATERIALS	16.90			
1525 OKTIBBEHA CO. CO-OP	08/21/25	09/03/25	1142304	MATERIALS	13.00			
1525 OKTIBBEHA CO. CO-OP	08/25/25	09/03/25	1143228	UNIFORMS	741.60			
				Total for Vendor - 1525:	1,183.10	0.00	0.00	0.00
21629 PREMIER WELDING AND REPAI	08/13/25	09/03/25	2497	AERATORS	1,717.09			
				Total for Vendor - 21629:	1,717.09	0.00	0.00	0.00

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:18:37 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
1800 RACKLEY OIL, INC.	08/15/25	09/03/25	651475	MAINTENANCE	342.55			
				Total for Vendor - 1800:	342.55	0.00	0.00	0.00
21820 RELIABILITY POINT, LLC	08/20/25	09/03/25	18489	MAINTENANCE	144.39			
				Total for Vendor - 21820:	144.39	0.00	0.00	0.00
1917 RONNIE JONES CONST, INC.	08/13/25	09/03/25	20252649	CRUSHER RUN	2,965.55			
				Total for Vendor - 1917:	2,965.55	0.00	0.00	0.00
21892 S&N AIROFLO INC	04/29/25		19376	CREDIT FOR DOWN DAYS	-2,738.28			
21892 S&N AIROFLO INC	02/03/25	02/19/25	19297	AERATOR RENTAL				6,000.00
21892 S&N AIROFLO INC	04/29/25	05/21/25	19377	AERATOR RENTAL				12,000.00
				Total for Vendor - 21892:	-2,738.28	0.00	0.00	18,000.00
1876 SMITH & LOVELESS	07/30/25	09/03/25	C-V13408	EQUIPMENT	39,385.70			
				Total for Vendor - 1876:	39,385.70	0.00	0.00	0.00
1875 SMITH LAND IMPROVEMENT	08/11/25	09/03/25	331821	INFRASTRUCTURE REPAIRS	61,568.72			
				Total for Vendor - 1875:	61,568.72	0.00	0.00	0.00
21943 SOUTHERN TELECOMMUNICA	07/28/25	09/03/25	2025-07	PHONE BILL	220.26			
				Total for Vendor - 21943:	220.26	0.00	0.00	0.00
21815 UNITED LABORATORIES INC.	08/13/25	09/03/25	INV441651	MATERIALS	1,743.64			
				Total for Vendor - 21815:	1,743.64	0.00	0.00	0.00
2104 UPS	08/16/25	09/03/25	000012031F335	POSTAGE	58.94			
2104 UPS	08/23/25	09/03/25	000012031F345	POSTAGE	115.41			
				Total for Vendor - 2104:	174.35	0.00	0.00	0.00
22111 USA BLUEBOOK	08/15/25	09/03/25	INV00799174	SUPPLIES	110.50			
22111 USA BLUEBOOK	08/18/25	09/03/25	INV00801665	LAB SUPPLIES	706.28			
22111 USA BLUEBOOK	08/18/25	09/03/25	INV00801690	LAB SUPPLIES	485.89			
22111 USA BLUEBOOK	08/18/25	09/03/25	INV00801781	LAB SUPPLIES	142.88			
22111 USA BLUEBOOK	08/19/25	09/03/25	INV00802440	LAB SUPPLIES	2,433.66			
				Total for Vendor - 22111:	3,879.21	0.00	0.00	0.00
22202 WAYPOINT ANALYTICAL	08/11/25	09/03/25	04-1092702	TESTING	348.00			
22202 WAYPOINT ANALYTICAL	08/18/25	09/03/25	04-1092854	TESTING	348.00			
22202 WAYPOINT ANALYTICAL	08/21/25	09/03/25	04-1092926	TESTING	135.00			
22202 WAYPOINT ANALYTICAL	08/25/25	09/03/25	04-1092993	TESTING	348.00			

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:18:37 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
Total for Vendor - 22202:					1,179.00	0.00	0.00	0.00
Grand Total:					\$ 319,781.62	\$ 0.00	\$ 0.00	\$ 18,000.00

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:57:34 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
139 ACC BUSINESS	08/11/25	09/03/25	2694965012	INTERNET SERVICE	2,749.23			
				Total for Vendor - 139:	2,749.23	0.00	0.00	0.00
116 AMAZON CAPITAL SERVICES	08/12/25	09/03/25	1MY6-PGKD-N94M	SUPPLIES	28.76			
116 AMAZON CAPITAL SERVICES	08/19/25	09/03/25	16L1-Q4QV-NKXC	SUPPLIES	163.88			
116 AMAZON CAPITAL SERVICES	08/19/25	09/03/25	1FIY-J71X-NFY9	SUPPLIES	29.23			
116 AMAZON CAPITAL SERVICES	08/21/25	09/03/25	1YN3-D31L-11WR	SUPPLIES	115.23			
116 AMAZON CAPITAL SERVICES	08/25/25	09/03/25	1H71-T7M3-9GIH	SUPPLIES	121.15			
				Total for Vendor - 116:	458.25	0.00	0.00	0.00
107 AMERICAN PAPER & TWINE CO	08/14/25	09/03/25	5339225	SUPPLIES	2,242.40			
				Total for Vendor - 107:	2,242.40	0.00	0.00	0.00
144 ANIXTER, INC.	08/11/25	09/03/25	6368626-00	MATERIALS	27,909.90			
144 ANIXTER, INC.	08/12/25	09/03/25	6414756-01	MATERIALS	922.72			
				Total for Vendor - 144:	28,832.62	0.00	0.00	0.00
110 ARKANSAS ELECTRIC	07/21/25	09/03/25	03154630	MATERIALS	397.00			
110 ARKANSAS ELECTRIC	07/31/25	09/03/25	03156094	MATERIALS	336.35			
110 ARKANSAS ELECTRIC	08/11/25	09/03/25	03157215	MATERIALS	2,292.21			
110 ARKANSAS ELECTRIC	08/12/25	09/03/25	03157324	MATERIALS	7,877.88			
110 ARKANSAS ELECTRIC	08/12/25	09/03/25	03157325	MATERIALS	813.46			
110 ARKANSAS ELECTRIC	08/19/25	09/03/25	03158082	MATERIALS	396.75			
110 ARKANSAS ELECTRIC	08/20/25	09/03/25	03158240	MATERIALS	1,941.00			
110 ARKANSAS ELECTRIC	08/21/25	09/03/25	03158368	MATERIALS	1,701.00			
110 ARKANSAS ELECTRIC	08/21/25	09/03/25	03158369	MATERIALS	5,811.00			
110 ARKANSAS ELECTRIC	08/22/25	09/03/25	03158781	MATERIALS	2,463.84			
				Total for Vendor - 110:	24,030.49	0.00	0.00	0.00
134 ATWELL & GENT, P.A.	08/18/25	09/03/25	25-447	ENGINEERING SERVICES	5,775.00			
134 ATWELL & GENT, P.A.	08/18/25	09/03/25	25-449	ENGINEERING SERVICES	11,623.33			
134 ATWELL & GENT, P.A.	08/18/25	09/03/25	25-450	ENGINEERING SERVICES	510.00			
134 ATWELL & GENT, P.A.	08/18/25	09/03/25	25-451	ENGINEERING SERVICES	700.00			
134 ATWELL & GENT, P.A.	08/20/25	09/03/25	25-448	ENGINEERING SERVICES	2,488.00			
				Total for Vendor - 134:	21,096.33	0.00	0.00	0.00
317 CHRIS MITCHELL MANAGEME	08/21/25	09/03/25	067	MANAGEMENT CONSULTING	3,050.00			
				Total for Vendor - 317:	3,050.00	0.00	0.00	0.00

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:57:34 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
496 EAST MISS LUMBER	08/20/25	09/03/25	39460-1	SUPPLIES	80.12			
496 EAST MISS LUMBER	08/26/25	09/03/25	39861-1	MATERIALS	23.97			
				Total for Vendor - 496:	104.09	0.00	0.00	0.00
455 EXELL WATER & COFFEE, INC.	08/21/25	09/03/25	307351	WATER	58.96			
				Total for Vendor - 455:	58.96	0.00	0.00	0.00
604 FASTENAL COMPANY	08/15/25	09/03/25	MSSTA111299	MATERIALS	550.00			
				Total for Vendor - 604:	550.00	0.00	0.00	0.00
616 FUELMAN	08/11/25	09/03/25	NP68951243	FUEL	1,655.35			
616 FUELMAN	08/17/25	09/03/25	NP68976216	FUEL	1,369.57			
616 FUELMAN	08/24/25	09/03/25	NP69005121	Fuelman	1,773.21			
				Total for Vendor - 616:	4,798.13	0.00	0.00	0.00
696 GARNER LUMLEY ELECTRIC	08/15/25	09/03/25	620883	MATERIALS	4,188.00			
696 GARNER LUMLEY ELECTRIC	08/15/25	09/03/25	620885	MATERIALS	8,784.00			
				Total for Vendor - 696:	12,972.00	0.00	0.00	0.00
730 GRESKO UTILITY SUPPLY, INC.	06/05/25	09/03/25	10267847-00	TOOLS	156.00			
730 GRESKO UTILITY SUPPLY, INC.	08/08/25	09/03/25	50030222-00	MATERIALS	1,794.00			
730 GRESKO UTILITY SUPPLY, INC.	08/15/25	09/03/25	50028544-01	MATERIALS	3,420.00			
730 GRESKO UTILITY SUPPLY, INC.	08/15/25	09/03/25	50030222-01	MATERIALS	907.50			
				Total for Vendor - 730:	6,277.50	0.00	0.00	0.00
400 IVY AUTO PARTS	08/13/25	09/03/25	762043	MAINTENANCE	47.98			
				Total for Vendor - 400:	47.98	0.00	0.00	0.00
915 JAMF SOFTWARE	07/29/25	09/03/25	90338062	SOFTWARE	4,500.00			
				Total for Vendor - 915:	4,500.00	0.00	0.00	0.00
1010 JT RAY COMPANY	08/15/25	09/03/25	INV49930	COPIER MAINTENANCE	526.07			
1010 JT RAY COMPANY	08/15/25	09/03/25	INV49931	COPIER MAINTENANCE	144.64			
1010 JT RAY COMPANY	08/15/25	09/03/25	INV49933	COPIER MAINTENANCE	221.35			
				Total for Vendor - 1010:	892.06	0.00	0.00	0.00
21105 LAWSON PRODUCTS, INC	08/20/25	09/03/25	9312743674	MATERIALS	720.00			
				Total for Vendor - 21105:	720.00	0.00	0.00	0.00
1205 LOWE'S	08/20/25	09/03/25	981907-PLEAGL	SUPPLIES	26.52			
				Total for Vendor - 1205:	26.52	0.00	0.00	0.00

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:57:34 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
9909886 LOWES COMPANIES INC	08/27/25	09/03/25	TVA ENERGYRIGHT	TVA EnergyRight Program Lowes	39,800.00			
				Total for Vendor - 9909886:	39,800.00	0.00	0.00	0.00
1293 MATHISTON MOBILE TRUCK R	08/15/25	09/03/25	1979	VEHICLE MAINTENANCE	376.25			
				Total for Vendor - 1293:	376.25	0.00	0.00	0.00
1287 MAXXSOUTH BROADBAND	08/06/25	09/03/25	23990196	INTERNET SERVICE	74.63			
				Total for Vendor - 1287:	74.63	0.00	0.00	0.00
1309 MILSOFT UTILITY SOLUTIONS	08/01/25	09/03/25	20255487	SOFTWARE	1,102.50			
				Total for Vendor - 1309:	1,102.50	0.00	0.00	0.00
1394 NARRATIVE 12 LLC	08/25/25	09/03/25	08252025	CUSTOMER COMMUNICATIO	4,500.00			
				Total for Vendor - 1394:	4,500.00	0.00	0.00	0.00
1400 NESCO	08/11/25	09/03/25	S2747662.001	MATERIALS	70.13			
1400 NESCO	08/19/25	09/03/25	S2741949.001	UNIFORMS	510.35			
1400 NESCO	08/19/25	09/03/25	S2749604.001	MATERIALS	551.00			
1400 NESCO	08/20/25	09/03/25	S2749604.002	MATERIALS	193.05			
				Total for Vendor - 1400:	1,324.53	0.00	0.00	0.00
1406 NORTHEAST EXTERMINATING	08/14/25	09/03/25	129651	PEST CONTROL	1,000.00			
				Total for Vendor - 1406:	1,000.00	0.00	0.00	0.00
1662 PROGRAPHICS	07/31/25	09/03/25	57618	SUPPLIES	220.67			
				Total for Vendor - 1662:	220.67	0.00	0.00	0.00
1790 R & F COMFORT SYSTEMS	06/30/25	09/03/25	20170523757	SUBSTATION MAINTENANCE	1,984.21			
				Total for Vendor - 1790:	1,984.21	0.00	0.00	0.00
1887 S & S LINE SERVICE INC	08/15/25	09/03/25	3023	ROW CLEARING	1,643.60			
1887 S & S LINE SERVICE INC	08/15/25	09/03/25	3024	ROW CLEARING	6,077.60			
1887 S & S LINE SERVICE INC	08/15/25	09/03/25	3025	ROW CLEARING	6,077.60			
1887 S & S LINE SERVICE INC	08/22/25	09/03/25	3026	ROW CLEARING	1,643.60			
1887 S & S LINE SERVICE INC	08/22/25	09/03/25	3027	ROW CLEARING	6,077.60			
1887 S & S LINE SERVICE INC	08/22/25	09/03/25	3028	ROW CLEARING	6,077.60			
				Total for Vendor - 1887:	27,597.60	0.00	0.00	0.00
1925 SCOTT PETROLEUM CORP.	08/26/25	09/03/25	1478053	GAS	49.50			
				Total for Vendor - 1925:	49.50	0.00	0.00	0.00
1929 SEVEN STATES POWER CORP	08/08/25	09/03/25	1463	System Performance & Financial	10,000.00			

ACCOUNTS PAYABLE
AGING INVOICE

08/27/2025 1:57:34 pm

Beginning Date: 09/03/2025

Vendor Name	Inv Dt	Due Dt	Invoice	Reference	Current	30 - 59 days	60 - 89 days	90+ days
1932 STARKVILLE DAILY NEWS	08/08/25	09/03/25	0002184-000302	2025 SUBSCRIPTION	10,000.00	0.00	0.00	0.00
				Total for Vendor - 1929:	165.00			
1940 STUART C. IRBY	08/06/25	09/03/25	S014317577.001	MATERIALS	165.00	0.00	0.00	0.00
1940 STUART C. IRBY	08/13/25	09/03/25	S014187720.002	MATERIALS	4,993.30			
1940 STUART C. IRBY	08/20/25	09/03/25	S014335529.002	MATERIALS	4,123.20			
				Total for Vendor - 1932:	1,911.00			
2017 TEREX UTILITIES	07/28/25	09/03/25	7569285	VEHICLE MAINTENANCE	11,027.50	0.00	0.00	0.00
				Total for Vendor - 1940:	1,346.52			
2040 TVPPA EDUCATION & TRAIN.	07/31/25	09/03/25	INV0157945	TRAINING	1,346.52	0.00	0.00	0.00
2040 TVPPA EDUCATION & TRAIN.	08/06/25	09/03/25	INV0158138	SAFETY TRAINING	823.75			
				Total for Vendor - 2017:	500.00			
2098 ULINE	08/21/25	09/03/25	196965490	OFFICE FURNITURE	1,323.75	0.00	0.00	0.00
				Total for Vendor - 2040:	310.16			
2122 UPCHURCH SERVICES LLC	07/24/25	09/03/25	9297	MAINTENANCE	310.16	0.00	0.00	0.00
				Total for Vendor - 2098:	1,812.62			
2300 WALMART COMMUNITY BRC	08/19/25	09/03/25	1664522227	SUPPLIES	1,812.62	0.00	0.00	0.00
				Total for Vendor - 2122:	153.20			
2329 WILLIAMS EQUIPMENT & SUPP	08/11/25	09/03/25	W-4398141	MAINTENANCE	153.20	0.00	0.00	0.00
2329 WILLIAMS EQUIPMENT & SUPP	08/11/25	09/03/25	W-4398142	MAINTENANCE	551.71			
				Total for Vendor - 2329:	716.26			
2333 WILSON'S TREE SERVICE LLC.	08/23/25	09/03/25	41	CONTRACT SERVICES	1,267.97	0.00	0.00	0.00
				Total for Vendor - 2333:	360.00			
				Grand Total:	\$ 219,203.17	\$ 0.00	\$ 0.00	\$ 0.00



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

AGENDA ITEM DEPT.:
AGENDA DATE: 9-02-2025
PAGE: 1

SUBJECT: Consideration of the acceptance of the fiscal year 9-30-2024 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 9/30/24 audit as prepared by Watkins, Ward & Stafford, CPAS, PLLC

City of Starkville, Mississippi

Audit Report

September 30, 2024

City of Starkville, Mississippi

Contents

	<u>Page</u>
Financial Section:	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet - Governmental Funds	22
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Statement of Net Position - Proprietary Funds	26
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	27
Statement of Cash Flows - Proprietary Funds	28
Notes to Financial Statements	29
Required Supplementary Information:	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund	63

City of Starkville, Mississippi

Contents

	<u>Page</u>
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) – ARPA Fund	64
Schedule of the City’s Proportionate Share of the Net Pension Liability (Excluding Starkville Electric Department)	65
Schedule of the City’s Contributions (Excluding Starkville Electric Department)	66
Schedule of Starkville Electric Department’s Proportionate Share of the Net Pension Liability	67
Schedule of Starkville Electric Department’s Contributions	68
Notes to Required Supplementary Information	69
Supplementary Information:	
General Fund:	
Combining Balance Sheet by Activity	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity	75
Balance Sheet - Non-Major Governmental Funds	83
Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds	84
Statement of Net Position - Non-Major Enterprise Fund	85
Statement of Revenues, Expenses, and Changes in Net Position - Non-Major Enterprise Fund	86
Statement of Cash Flows - Non-Major Enterprise Fund	87
Schedule of Surety Bonds for Municipal Officials	88
Schedule of Bonded Indebtedness	89
Schedule of Long-Term Notes	92
Schedule of Expenditures of Federal Awards	96
Notes to Schedule of Expenditures of Federal Awards	97

City of Starkville, Mississippi

Contents

	<u>Page</u>
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 <i>Government Auditing Standards</i>	99
Independent Auditors' Report on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	102
Independent Auditors' Report on Compliance with State Laws and Regulations	105
Schedule of Findings and Questioned Costs	107
Summary Schedule of Prior Audit Findings	110
Corrective Action Plan	111

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
Lauren M. Bowen, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Board of Aldermen
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, 2024, 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, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

Emphasis of Matter

As discussed in Note 1, as of July 1, 2023, the Electric Department of the City of Starkville, Mississippi, changed its fiscal year-end from June 30 to September 30. As a result of this change, the current reporting period for the Electric Department of the City of Starkville, Mississippi covers a fifteen-month period beginning July 1, 2023 and ending September 30, 2024. Our opinion is not modified with respect to this matter.

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 Schedules, Schedules of the City's Proportionate Share of the Net Pension Liability and Contributions (excluding Starkville Electric Department), 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 4-16 and 63-72 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 August 4, 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
August 4, 2025

Watkins Ward and Stafford, PLLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Starkville
Management's Discussion and Analysis
September 30, 2024

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, 2024. 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 and serves as its county seat. Oktibbeha County 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. There are also industries such as Columbia Industries that have moved from other regions of the United States to take up residence in the business-friendly south with Starkville being a direct beneficiary of that decision.

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 continuing to shift 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 hotels 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 as they choose where they wish to spend their retirement time.

City of Starkville
Management's Discussion and Analysis
September 30, 2024

Financial Highlights (Continued)

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 the continued partnership with transportation and housing projects highlights that positive approach to our mutual benefit. The Town and Gown relationship is cemented by the shared vision of the seamless nature of the transition from the campus to the city and back.

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 moving forward rapidly with transformational projects that improve the potential for the entire central business district to become more economically viable through infrastructure upgrades, quality of life amenities and transportation and safety 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 easily considered as part of the Central Business District that has been in 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 through promoting partnership and mutual interests.

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 second year and has proven to support the businesses during those times when the university is not in session. The support of the community allowed for an additional 1% food and beverage tax to be approved to support the construction and operation of Cornerstone Park. This is working to bridge the gap and making a 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 2024 is roughly 3.2%. This is one of the lower rates for the State of Mississippi during this timeframe.

Capital improvement in fiscal year 2024 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 a "maintenance only standard 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

City of Starkville
Management's Discussion and Analysis
September 30, 2024

Financial Highlights (Continued)

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 and residential population.

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. Its success has recently spurred interest in the consideration of the addition of a westbound flight from the American Airlines commuter service provider, SkyWest Airlines. The local airport serving the city, George M. Bryan Field, has received multiple grants that will be funding not only extending its runway but also adding additional hangars to house future corporate business interests. This local airport is replete with returning alumni for the exciting athletic events throughout the school year.

Fiscal Year 2024 brought significant gains in multi-family and single-family housing. Starkville continued to experience construction starts. Steady enrollment growth and loyal followers of the 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 2024 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 are growing and allowing activities throughout the calendar year. The MSU Foundation, the fundraising arm of Mississippi State University, has recently invested in three hotels in the area. With that investment they are upgrading existing hotels and planning on developing further retail, shopping, living and hotel space within the city. That investment is expected to bear fruit in the 2027 timeframe.

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 the completion of the 100,000 square foot pad should provide an additional attraction for future industry.

Total net position increased by \$298,618 which represents a 96% decrease from the prior fiscal year. The City's ending cash balance increased by \$6,774,648 which represents a 38.78% increase from the prior fiscal year. Investments increased by \$3,981,805 which represents a 23.37% increase from prior fiscal year.

City of Starkville
Management's Discussion and Analysis
September 30, 2024

Financial Highlights (Continued)

The City had \$110,074,860 in total revenues. General revenues accounted for \$35,131,168 or 31.92%. Program specific revenues in the form of charges for services and grants and contributions accounted for \$74,943,692 or 68.08% of total revenues.

The City had \$109,776,242 in total expenses; only \$74,943,692 of these expenses were offset by charges for services, grants or outside contributions. General revenues of \$35,131,168 were adequate to provide for the remainder of the expenses.

Among the major funds, the General Fund, Parks Capital Project (2023) Fund, 2022 G.O. Public Improvement Bonds Fund, and ARPA Fund had \$30,415,914, \$13,777,082, \$5,744,115, and \$276,877 in revenues and \$29,426,435, \$3,964,877, \$5,693,841, and \$18 in expenditures. The General Fund, Parks Capital Project (2023) Fund, 2022 G.O. Public Improvements Bond Fund, and ARPA Fund's fund balance increased \$989,479, \$9,812,205, \$50,274, and \$276,859 respectively, from the prior year.

Capital assets, net of accumulated depreciation, increased by \$12,702,788.

Long-term debt increased by \$13,339,902.

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.

City of Starkville
Management's Discussion and Analysis
September 30, 2024

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

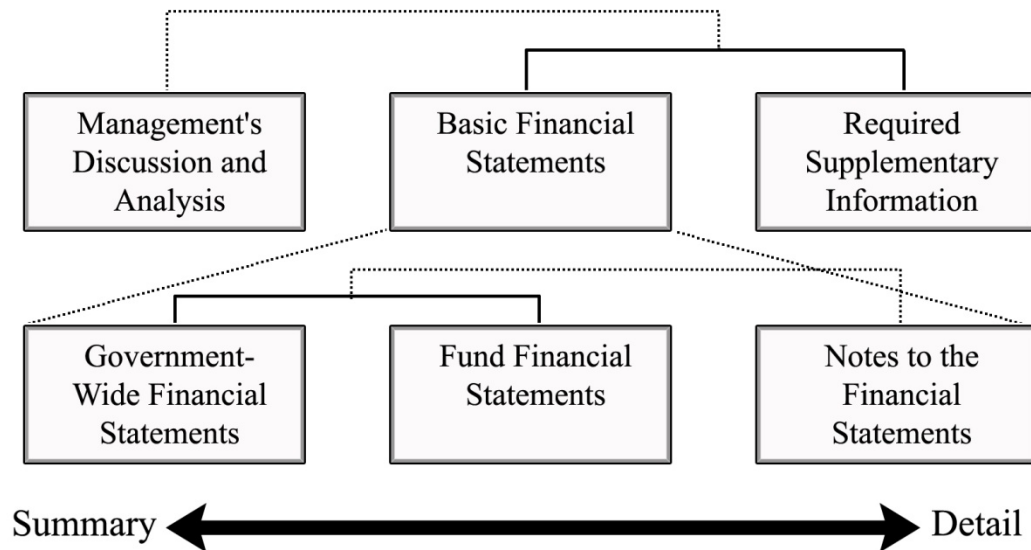


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

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's Discussion and Analysis
September 30, 2024

	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's Discussion and Analysis
September 30, 2024

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 19 and 20 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 23 and 25, 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's Discussion and Analysis
September 30, 2024

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 29 through 61 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 62-68 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 \$79,427,193 as of September 30, 2024.

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 lease liabilities 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's Discussion and Analysis
September 30, 2024

The following table presents a summary of the City's net position for the fiscal year ended September 30, 2024 and 2023.

		Governmental Activities		Business-type Activities		Total Primary Government	
		2024	2023	2024	2023	2024	2023
Current and Other assets	\$	44,574,228	32,050,399	23,024,782	24,790,111	67,599,010	56,840,510
Capital Assets, net		86,168,668	76,217,142	87,408,729	84,657,467	173,577,397	160,874,609
Total Assets		130,742,896	108,267,541	110,433,511	109,447,578	241,176,407	217,715,119
Deferred outflows of resources		5,789,168	7,083,387	3,418,231	3,468,986	9,207,399	10,552,373
Current and other liabilities		16,731,045	14,905,393	14,192,426	13,216,259	30,923,471	28,121,652
Long-term debt		104,427,078	87,817,078	33,893,627	33,058,917	138,320,705	120,875,995
Total Liabilities		121,158,123	102,722,471	48,086,053	46,275,176	169,244,176	148,997,647
Deferred inflows of resources		1,459,677	-	252,760	141,270	1,712,437	141,270
Net Position:							
Net investment							
in capital assets		14,387,036	20,241,768	66,425,213	63,282,454	80,812,249	83,524,222
Restricted		19,077,270	9,080,727	1,340,619	3,625,690	20,417,889	12,706,417
Restricted- Inventory		-	-	1,599,593	1,788,436	1,599,593	1,788,436
Unrestricted		(19,730,754)	(16,694,038)	(3,671,784)	(2,196,462)	(23,402,538)	(18,890,500)
Total Net Position	\$	13,733,552	12,628,457	65,693,641	66,500,118	79,427,193	79,128,575

Changes in Net Position – The City's total revenues for the fiscal year ended September 30, 2024 was \$110,074,860. The total cost for all services provided was \$109,776,242. The increase in net position was \$298,618. The following table presents a summary of the change in net position for the fiscal year ended September 30, 2024.

City of Starkville
Management's Discussion and Analysis
September 30, 2024

	<u>2024</u>	<u>2023</u>
Revenues:		
Program revenues	\$ 74,943,692	63,626,612
General revenues	<u>35,131,168</u>	<u>35,026,241</u>
Total revenues	<u>110,074,860</u>	<u>98,652,853</u>
Expenses:		
Governmental Activities	35,058,593	33,521,717
Business-type Activities	<u>74,717,649</u>	<u>57,670,920</u>
Total expenses	<u>109,776,242</u>	<u>91,192,637</u>
Prior period adjustments	-	2,159
Increase in net position	<u>\$ 298,618</u>	<u>7,462,375</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	\$ 7,712,308	\$ 7,241,034
Public Safety	16,180,128	13,971,243
Public Services	9,138,045	9,138,045
Utilities	74,717,649	2,454,116
Interest on long-term debt	2,028,110	2,028,110

City of Starkville
Management's Discussion and Analysis
September 30, 2024

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 \$32,085,279 an increase of \$11,428,260. The primary reasons for this increase are highlighted in the analysis of governmental activities on page 24.

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, 2024, the City of Starkville's total capital assets were \$335,338,970. 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 \$21,270,409.

Total accumulated depreciation and amortization as of September 30, 2024 was \$161,689,873 and \$71,700, respectively, including \$10,299,274 of depreciation expense and \$71,700 of amortization expense for the year. The balance in total net capital assets was \$173,577,397 at year-end.

Additional information on the City of Starkville's capital assets can be found in Note 4 on pages 42 of this report.

Debt Administration – At September 30, 2024, the City of Starkville had \$91,129,103 in long-term debt outstanding. This includes compensated absences, general obligation bonds, other loans, and obligations under lease liabilities. Of this debt, \$6,508,948 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 and Note 6 on pages 43 - 48 of this report.

City of Starkville
Management's Discussion and Analysis
September 30, 2024

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 and Oregon that are viewing the local area as investment opportunities.

The Golden Triangle Region continues to be marketed aggressively and successfully and has invested in an additional mega-site that is currently being marketed for the possible use of a single entity with up to another 1,000 jobs. Mississippi State's research capacity remains the single largest draw for the high-tech industries as they compete in the new age of technology. The competitive Mississippi economic climate is a large factor in this success. There is no area in the south that has a better economic climate for business investment with what will be 5 mega-sites within a 20-minute drive of Starkville. Starkville remains the primary beneficiary of these investments as it is the location where everyone chooses to live and shop.

The Starkville Oktibbeha County School District is in the process of bonding for a new state-of-the-art high school that will complement the existing Partnership school that is located on the Mississippi State campus. This enhancement of our school system will be a draw for families and industries to understand that we are serious about being the best place to live for the employees of any business endeavor.

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, 2024

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Totals
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	12,351,925	12,351,925
Cash - restricted	19,707,497	-	19,707,497
Investments	21,022,859	-	21,022,859
Accounts receivable, net	1,613,444	6,357,552	7,970,996
Other receivables, net	313,630	75,460	389,090
Notes receivable, net	260,677	-	260,677
Internal balance	1,656,121	(1,656,121)	-
Prepaid expense	-	4,081,512	4,081,512
Inventory	-	1,599,593	1,599,593
Capital assets:			
Land and construction in progress	1,792,946	3,244,916	5,037,862
Other capital assets, net	84,375,722	84,163,813	168,539,535
Other assets	-	214,861	214,861
Total assets	130,742,896	110,433,511	241,176,407
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Unamortized debt expense	-	359,073	359,073
Deferred outflows related to pensions	5,789,168	3,059,158	8,848,326
Total deferred outflows of resources	5,789,168	3,418,231	9,207,399
<u>LIABILITIES</u>			
Accounts payable	3,493,022	8,207,130	11,700,152
Retainage payable	-	20,854	20,854
Accrued liabilities	1,479,623	470,502	1,950,125
Cash deficit	916,630	-	916,630
Unearned revenue	6,352,126	-	6,352,126
Customer deposits	-	3,219,634	3,219,634
Other liabilities	66,836	358,685	425,521
Long-term liabilities			
Due within one year:			
Capital debt	4,252,713	2,079,141	6,331,854
Lease liabilities	170,095	6,999	177,094
Due in more than one year:			
Capital debt	65,768,341	17,193,646	82,961,987
Lease liabilities	761,033	31,343	792,376
Compensated absences	797,791	68,001	865,792
Unfunded pension liability	37,099,913	16,430,118	53,530,031
Total liabilities	121,158,123	48,086,053	169,244,176
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pensions	-	252,760	252,760
Deferred inflows related to bonds	1,459,677	-	1,459,677
Total deferred inflows of resources	1,459,677	252,760	1,712,437
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	14,387,036	66,425,213	80,812,249
Restricted for:			
Public safety	15,056	-	15,056
General government	601,993	-	601,993
Debt service	214,474	1,340,619	1,555,093
Capital projects	18,245,747	-	18,245,747
Inventory	-	1,599,593	1,599,593
Unrestricted	(19,730,754)	(3,671,784)	(23,402,538)
Total net position	\$ 13,733,552	65,693,641	79,427,193

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, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	\$ 7,712,310	471,274	-	-	(7,241,036)
Public safety					
Police	9,321,198	686,197	691,055	-	(7,943,946)
Fire	6,501,290	-	831,633	-	(5,669,657)
Public inspection	338,513	-	-	-	(338,513)
Civil defense	19,127	-	-	-	(19,127)
Highways and streets	2,690,967	-	-	-	(2,690,967)
Health and sanitation	104,804	-	-	-	(104,804)
Culture and recreation	4,096,536	-	-	-	(4,096,536)
Economic development and assistance	2,245,738	-	-	-	(2,245,738)
Interest on long-term debt	2,028,110	-	-	-	(2,028,110)
Total governmental activities	<u>35,058,593</u>	<u>1,157,471</u>	<u>1,522,688</u>	<u>-</u>	<u>(32,378,434)</u>
Business-type Activities					
Electric utilities	59,566,947	57,976,948	-	-	(1,589,999)
Water and sewer utilities	11,460,527	10,976,171	-	-	(484,356)
Sanitation and waste	3,689,853	3,071,866	-	-	(617,987)
Sanitary landfill	322	238,548	-	-	238,226
Total business-type activities	<u>74,717,649</u>	<u>72,263,533</u>	<u>-</u>	<u>-</u>	<u>(2,454,116)</u>
Total primary government	<u>\$ 109,776,242</u>	<u>73,421,004</u>	<u>1,522,688</u>	<u>-</u>	<u>(34,832,550)</u>
			Governmental Activities	Business-type Activities	Total
Changes in Net Position:					
Net (expense) / revenue			\$ (32,378,434)	(2,454,116)	(34,832,550)
General revenues					
Taxes					
Property taxes			10,228,927	-	10,228,927
Sales and use taxes			14,643,416	-	14,643,416
Other taxes			873,527	-	873,527
Investment income			1,494,401	391,676	1,886,077
Other			6,744,957	754,264	7,499,221
Transfers			(501,699)	501,699	-
Total general revenues			<u>33,483,529</u>	<u>1,647,639</u>	<u>35,131,168</u>
Changes in net position			1,105,095	(806,477)	298,618
Net position, September 30, 2023			<u>12,628,457</u>	<u>66,500,118</u>	<u>79,128,575</u>
Net position, September 30, 2024			<u>\$ 13,733,552</u>	<u>65,693,641</u>	<u>79,427,193</u>

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, 2024

	General	Parks Capital Project (2023)	2022 G.O Public Improvement Bonds	ARPA	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and cash equivalents	\$ -	12,154	565,345	-	2,555,001	3,132,500
Cash - restricted	680,223	10,246,411	2,633,512	42,051	6,105,300	19,707,497
Investments	15,617,828	-	-	5,405,031	-	21,022,859
Receivables (Net)						
Accounts	1,343,372	-	-	-	270,072	1,613,444
Other	313,630	-	-	-	-	313,630
Notes receivable	260,677	-	-	-	-	260,677
Due from other funds	175,404	-	-	1,306,917	-	1,482,321
Total Assets	<u>\$ 18,391,134</u>	<u>10,258,565</u>	<u>3,198,857</u>	<u>6,753,999</u>	<u>8,930,373</u>	<u>47,532,928</u>
<u>LIABILITIES</u>						
Cash deficit	\$ 4,049,130	-	-	-	-	4,049,130
Accounts payable	1,161,122	1,007,124	1,161,533	-	163,243	3,493,022
Accrued liabilities	1,479,623	-	-	-	-	1,479,623
Due to other funds	6,912	-	-	-	-	6,912
Other liabilities	66,836	-	-	-	-	66,836
Unearned revenue	46,954	-	-	6,305,172	-	6,352,126
Total Liabilities	<u>6,810,577</u>	<u>1,007,124</u>	<u>1,161,533</u>	<u>6,305,172</u>	<u>163,243</u>	<u>15,447,649</u>
<u>FUND BALANCES</u>						
Fund balances - restricted						
Restricted for police protection	15,056	-	-	-	-	15,056
Restricted for airport projects	601,993	-	-	-	-	601,993
Restricted for debt service	-	-	-	-	214,474	214,474
Restricted for capital projects	-	9,251,441	2,037,324	448,827	6,508,155	18,245,747
Fund balances - assigned for budgetary purposes	-	-	-	-	2,044,501	2,044,501
Fund balances - unassigned	10,963,508	-	-	-	-	10,963,508
Total Fund Balances	<u>11,580,557</u>	<u>9,251,441</u>	<u>2,037,324</u>	<u>448,827</u>	<u>8,767,130</u>	<u>32,085,279</u>
Total Liabilities and Fund Balances	<u>\$ 18,391,134</u>	<u>10,258,565</u>	<u>3,198,857</u>	<u>6,753,999</u>	<u>8,930,373</u>	<u>47,532,928</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, 2024

Fund Balances - total governmental funds		\$ 32,085,279
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, net	86,168,668	86,168,668
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds:		
Deferred Inflows of Resources	(1,459,677)	
Deferred Outflows of Resources	<u>5,789,168</u>	4,329,491
Long-term liabilities are not due and payable in the current year and therefore are not reported in the governmental funds:		
Long-Term Liabilities	(108,849,886)	<u>(108,849,886)</u>
Net Position of Governmental Activities		<u><u>\$ 13,733,552</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, 2024

	General	Parks Capital Project (2023)	2022 G.O. Public Improvement Bonds	ARPA	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
General property taxes	\$ 10,228,927	-	-	-	-	10,228,927
Licenses and permits	471,274	-	-	-	-	471,274
Intergovernmental:						
Federal	1,105,616	-	-	-	592,941	1,698,557
State of Mississippi	10,709,522	-	-	-	-	10,709,522
State of Mississippi- 1% & 2% tax	-	-	-	-	2,976,842	2,976,842
State of Mississippi- modernization use tax	-	-	-	-	2,182,589	2,182,589
Oktibbeha County and Mississippi State	1,765,302	-	161,128	-	444,432	2,370,862
Fines and forfeits	599,617	-	-	-	86,580	686,197
Interest income	699,813	215,485	71,113	228,253	102,191	1,316,855
Penalties and interest	33,938	-	-	-	-	33,938
Other revenues	3,706,336	14,000	-	-	65,177	3,785,513
Total Revenues	29,320,345	229,485	232,241	228,253	6,450,752	36,461,076
EXPENDITURES						
General government	5,709,148	-	-	-	-	5,709,148
Public safety:						
Police	7,627,426	-	-	-	-	7,627,426
Fire	4,763,409	-	-	-	-	4,763,409
Public inspection	281,010	-	-	-	-	281,010
Civil defense	19,127	-	-	-	-	19,127
Highways and streets	1,826,037	-	-	-	-	1,826,037
Health and sanitation	104,804	-	-	-	-	104,804
Culture and recreation	1,730,274	-	-	-	-	1,730,274
Economic Development and Assistance	680,440	-	-	-	519,779	1,200,219
Capital outlay	1,737,708	3,701,050	5,555,011	-	3,867,749	14,861,518
Contractual services	-	263,827	138,830	18	627,673	1,030,348
Supplies	-	-	-	-	12,185	12,185
Miscellaneous expenses	-	-	-	-	2,986	2,986
Debt service:						
Principal	634,168	-	-	-	2,942,749	3,576,917
Interest	99,196	-	-	-	1,928,914	2,028,110
Total Expenditures	25,212,747	3,964,877	5,693,841	18	9,902,035	44,773,518
Excess (deficiency) of revenues over (under) expenditures	4,107,598	(3,735,392)	(5,461,600)	228,235	(3,451,283)	(8,312,442)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	4,213,688	4,213,688
Transfers out	(4,213,688)	-	-	-	(501,699)	(4,715,387)
Sale of surplus equipment	51,453	-	-	-	-	51,453
Investment gain	84,128	-	44,794	48,624	-	177,546
Premium on bond issuance	-	992,597	467,080	-	-	1,459,677
Leases issued	959,988	-	-	-	38,737	998,725
Proceeds from bonds	-	12,555,000	5,000,000	-	-	17,555,000
Net other financing sources	(3,118,119)	13,547,597	5,511,874	48,624	3,750,726	19,740,702
Net change in fund balances	989,479	9,812,205	50,274	276,859	299,443	11,428,260
Fund balances, September 30, 2023	10,591,078	(560,764)	1,987,050	171,968	8,467,687	20,657,019
Fund balances, September 30, 2024	\$ 11,580,557	9,251,441	2,037,324	448,827	8,767,130	32,085,279

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, 2024

Net change in Fund Balances - total governmental funds \$ 11,428,260

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	14,861,518	
Less current year depreciation	(4,816,577)	
Less current year amortization	(68,728)	
Net loss on sale of capital assets	(24,687)	9,951,526

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	(998,725)	
Proceeds from bonds	(17,555,000)	
Proceeds from bond premiums	(1,459,677)	
Principal payments	3,576,917	(16,436,485)

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	(2,539,340)	
Change in deferred outflows of resources	(1,294,219)	
Change in long-term compensated absences	(4,647)	(3,838,206)

Change in Net Position of Governmental Funds	\$ 1,105,095
--	--------------

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

City of Starkville, Mississippi
Statement of Net Position - Proprietary Funds
September 30, 2024

	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	\$ 7,495,427	3,567,595	127,114	1,161,789	12,351,925
Accounts receivables, net	4,845,832	1,246,123	247,131	18,466	6,357,552
Other receivables, net	75,460	-	-	-	75,460
Due from other funds	88,053	85,747	-	-	173,800
Prepaid expense	4,081,512	-	-	-	4,081,512
Inventory	1,207,452	392,141	-	-	1,599,593
Total current assets	17,793,736	5,291,606	374,245	1,180,255	24,639,842
Non-current assets:					
Other assets	214,861	-	-	-	214,861
Land and construction in progress	1,987,955	1,158,361	-	98,600	3,244,916
Other capital assets, net of depreciation	50,380,878	32,635,714	1,145,677	1,544	84,163,813
Total non-current assets	52,583,694	33,794,075	1,145,677	100,144	87,623,590
Total Assets	70,377,430	39,085,681	1,519,922	1,280,399	112,263,432
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Unamortized debt expense	166,435	192,638	-	-	359,073
Deferred outflows related to pensions	1,726,355	700,434	632,369	-	3,059,158
Total Deferred Outflows of Resources	1,892,790	893,072	632,369	-	3,418,231
Total Assets and Deferred Outflows of Resources	\$ 72,270,220	39,978,753	2,152,291	1,280,399	115,681,663
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	\$ 8,048,465	93,941	64,724	-	8,207,130
Retainage payable	-	20,854	-	-	20,854
Accrued liabilities	201,602	268,900	-	-	470,502
Compensated absences	-	-	68,001	-	68,001
Due to other funds	173,221	1,394,847	81,141	-	1,649,209
Accrued interest - long-term debt	10,589	-	-	-	10,589
Bonds payable, current	515,000	602,083	-	-	1,117,083
Notes payable, current	-	567,400	394,658	-	962,058
Lease liabilities, current	-	-	6,999	-	6,999
Other current liabilities	198,907	-	-	-	198,907
Total current liabilities	9,147,784	2,948,025	615,523	-	12,711,332
Non-current liabilities:					
Bonds payable, non-current	6,075,000	8,152,833	-	-	14,227,833
Notes payable, non-current	-	2,668,562	297,251	-	2,965,813
Lease liabilities, non-current	-	-	31,343	-	31,343
Customer deposits	2,714,043	505,591	-	-	3,219,634
Other liabilities	686	148,503	-	-	149,189
Unfunded pension liability	7,990,177	4,456,498	3,983,443	-	16,430,118
Total non-current liabilities	16,779,906	15,931,987	4,312,037	-	37,023,930
Total Liabilities	25,927,690	18,880,012	4,927,560	-	49,735,262
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pensions	252,760	-	-	-	252,760
Total Deferred Inflows of Resources	252,760	-	-	-	252,760
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	45,778,833	20,644,836	-	1,544	66,425,213
Restricted	-	61,764	-	1,278,855	1,340,619
Nonspendable	1,207,452	392,141	-	-	1,599,593
Unrestricted	(896,515)	-	(2,775,269)	-	(3,671,784)
Total Net Position	46,089,770	21,098,741	(2,775,269)	1,280,399	65,693,641
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 72,270,220	39,978,753	2,152,291	1,280,399	115,681,663

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 Net Position - Proprietary Funds
For the Year Ended September 30, 2024

	Electric Department	Water & Sewer Department	Sanitation and Waste Fund	Non-Major Enterprise Fund	Total Enterprise Funds
<u>OPERATING REVENUES</u>					
Charges for services	\$ 57,976,948	10,976,171	3,071,866	238,548	72,263,533
Total operating revenues	57,976,948	10,976,171	3,071,866	238,548	72,263,533
<u>OPERATING EXPENSES</u>					
Purchased power	46,563,594	-	-	-	46,563,594
Operating and maintenance	9,343,284	9,422,569	3,422,787	257	22,188,897
Depreciation	3,420,931	1,655,074	246,757	65	5,322,827
Total operating expenses	59,327,809	11,077,643	3,669,544	322	74,075,318
Operating income (loss)	(1,350,861)	(101,472)	(597,678)	238,226	(1,811,785)
<u>NON-OPERATING REVENUES (EXPENSES)</u>					
Other revenue (expenses)	154,745	560,339	39,180	-	754,264
Transfers	-	501,699	-	-	501,699
Interest on investments	287,260	104,416	-	-	391,676
Amortization expense	(19,972)	(13,959)	(2,972)	-	(36,903)
Interest and fiscal charges	(219,166)	(368,925)	(17,337)	-	(605,428)
Total non-operating revenues (expenses)	202,867	783,570	18,871	-	1,005,308
Changes in net position	(1,147,994)	682,098	(578,807)	238,226	(806,477)
Net position, September 30, 2023	47,237,764	20,416,643	(2,196,462)	1,042,173	66,500,118
Net position, September 30, 2024	<u>\$ 46,089,770</u>	<u>\$ 21,098,741</u>	<u>\$ (2,775,269)</u>	<u>\$ 1,280,399</u>	<u>\$ 65,693,641</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, 2024

	Electric Department	Water & Sewer Department	Sanitation and Waste Fund	Non-Major Enterprise Fund	Total Enterprise Funds
<u>Cash Flows from Operating Activities</u>					
Cash received from customers	\$ 57,976,948	10,976,171	3,071,866	238,548	72,263,533
Cash paid to employees	(2,945,538)	(1,807,441)	(2,240,762)	-	(6,993,741)
Cash paid to suppliers	(50,853,950)	(5,305,169)	(279,095)	(257)	(56,438,471)
Net Cash Provided By Operating Activities	4,177,460	3,863,561	552,009	238,291	8,831,321
<u>Cash Flows from Capital and Related Financing Activities</u>					
Proceeds from issuance of debt	-	-	205,508	-	205,508
Payment of debt	(500,000)	(1,136,313)	(375,484)	-	(2,011,797)
Payment of interest	(201,853)	(368,925)	(17,337)	-	(588,115)
Purchase of capital assets	(4,035,983)	(9,914,425)	(237,582)	-	(14,187,990)
Removal cost	(131,768)	-	-	-	(131,768)
Salvage	11,382	-	-	-	11,382
Reclassifications	17,539	6,052,769	-	-	6,070,308
Other receipts (payments)	(3,000)	741,785	-	2,400	741,185
Net Cash Provided (Used) in Capital and Related Financing Activities	(4,843,683)	(4,625,109)	(424,895)	2,400	(9,891,287)
<u>Cash Flows from Investing Activities</u>					
Interest received on investments	287,260	104,416	-	-	391,676
Change in other investments	(9,021)	-	-	-	(9,021)
Collections on energy conservation loans receivable	2,896	-	-	-	2,896
Net Cash Provided by Investing Activities	281,135	104,416	-	-	385,551
Net Change in Cash	(385,088)	(657,132)	127,114	240,691	(674,415)
Cash and Cash Equivalents, October 1, 2023	7,880,515	4,224,727	-	921,098	13,026,340
Cash and Cash Equivalents, September 30, 2024	\$ 7,495,427	3,567,595	127,114	1,161,789	12,351,925
<u>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</u>					
Operating income (loss)	\$ (1,350,861)	(101,472)	(597,678)	238,226	(1,811,785)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	3,569,419	1,655,074	246,757	65	5,471,315
Other non-operating revenues	154,745	1,166,454	39,180	-	1,360,379
Other non-operating expenses	(52,830)	-	-	-	(52,830)
Changes in operating assets and liabilities:					
(increase) decrease in receivables	41,509	682,261	318,690	-	1,042,460
(increase) decrease in inventory	91,640	97,203	-	-	188,843
(increase) decrease in other assets	(1,077,615)	-	-	-	(1,077,615)
(increase) decrease in deferred outflows of resources	(316,899)	196,144	151,539	-	30,784
increase (decrease) in payables	1,475,638	(25,875)	25,442	-	1,475,205
increase (decrease) accrued liabilities	(148,677)	(209,111)	81,141	-	(276,647)
increase (decrease) in deficit cash	-	-	(4,603)	-	(4,603)
increase (decrease) in customer deposits	(344,336)	54,138	-	-	(290,198)
increase (decrease) in unfunded pension liability	1,897,626	358,928	297,327	-	2,553,881
increase (decrease) in other liabilities	126,611	(10,183)	(5,786)	-	110,642
increase (decrease) in deferred inflows of resources	111,490	-	-	-	111,490
Total adjustments	5,528,321	3,965,033	1,149,687	65	10,643,106
Net cash provided by operating activities	\$ 4,177,460	3,863,561	552,009	238,291	8,831,321

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 Capital Project 2023 Fund* is a capital projects fund which accounts for expenditures related to the improvements of McKee Park.

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 *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 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. Change in Fiscal Year End-Starkville Electric Department

Effective July 1, 2023, Starkville Electric Department changed its fiscal year end from June 30 to September 30 under the direction of the Board of Aldermen. This change was made to better align its financial reporting with that of the City of Starkville, Mississippi. The financial statements presented are for the 15-month transition period from July 1, 2023 to September 30, 2024, therefore, should be considered when analyzing year-to-year changes in financial position and results of operations.

f. 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

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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, relatability, relevance, and consistency of information about SBITAs.

The City has evaluated its technology arrangements under the requirements of GASB Statement No. 96. As of September 30, 2024, the City does not have any arrangements that meet the definition of a SBITA.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

13. Long-term Liabilities (Continued)

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.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

15. Net Position (Continued)

- 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.

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.

City of Starkville, Mississippi
Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

- 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.

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

City of Starkville, Mississippi
Notes to Financial Statements

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, 2024.

The carrying amount of the City's deposits with financial institutions was \$20,996,400 on September 30, 2024 and the bank balance was \$20,231,828.

The balances do not reflect cash or other deposits held in the name of Starkville Electric Department and Starkville Water Department in the amounts of \$7,495,427 and \$3,567,595 respectively, which are separately secured.

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, 2024, are as follows:

<u>Investment Type</u>	<u>Maturities</u>	<u>Fair Value Level</u>	<u>Fair Value</u>
First American Funds Inc. US Treasury			
Money MarketFund Class Y 3696	N/A	Level 1	\$ 15,378,327
USA Treasury Bills	1-2 years	Level 1	5,644,532
Total			<u>\$ 21,022,859</u>

City of Starkville, Mississippi
Notes to Financial Statements

Note 3: Interfund Transactions and Balances

The following is a summary of interfund balances at September 30, 2024:

A. Due From/To Other Funds:

<u>Due From</u>	<u>Due to</u>	<u>Amount</u>
General Fund	Electric Department	\$ 87,474
General Fund	Water and Sewer Department	87,930
ARPA Fund	Water and Sewer Department	1,306,917
Water and Sewer Department	Electric Department	85,747
Electric Department	Sanitation and Waste	81,141
Electric Department	General Fund	6,912
		<u>\$ 1,656,121</u>

B. Transfers In/Out:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Water and Sewer Department	Other Governmental Funds	\$ 501,699
Other Governmental Funds	General Fund	4,213,688
Total		<u>\$ 4,715,387</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 interfund transfers were routine and consistent with the activities of the fund making the transfer.

City of Starkville, Mississippi
Notes to Financial Statements

Note 4: Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Balance 9/30/2023	Additions	Retirements	Adjustments	Balance 9/30/2024
Governmental activities					
Land and construction in progress	\$ 1,792,946	-	-	-	1,792,946
Other capital assets	156,175,198	13,764,615	(763,527)	-	169,176,286
Less: accumulated depreciation	(81,751,002)	(4,816,577)	738,840	-	(85,828,739)
Governmental activities capital assets, net	\$ 76,217,142	8,948,038	(24,687)	-	85,140,493
Business-type activities:					
Land and construction in progress - Electric	\$ 1,465,370	522,585	-	-	1,987,955
Other capital assets - Electric	78,370,505	3,513,398	(621,889)	(17,539)	81,244,475
Less: accumulated depreciation - Electric	(28,036,453)	(3,580,801)	753,657	-	(30,863,597)
Capital assets, net - Electric	\$ 51,799,422	455,182	131,768	(17,539)	52,368,833
Land and construction in progress - Water - Sewer	\$ 3,438,701	3,772,428	(6,052,768)	-	1,158,361
Other capital assets - Water - Sewer	65,725,248	6,141,997	(255,733)	-	71,611,512
Less: accumulated depreciation - Water - Sewer	(37,563,936)	(1,655,074)	243,218	(6)	(38,975,798)
Capital assets, net - Water - Sewer	\$ 31,600,013	8,259,351	(6,065,283)	(6)	33,794,075
Land and construction in progress - Sanitation - Landfill	\$ 98,600	-	-	-	98,600
Other capital assets - Sanitation - Landfill	7,001,993	193,009	(67,643)	-	7,127,359
Less: accumulated depreciation - Sanitation-Landfill	(5,842,561)	(246,821)	67,643	-	(6,021,739)
Capital assets, net - Sanitation-Landfill	\$ 1,258,032	(53,812)	-	-	1,204,220
Business-type activities capital assets, net	84,657,467	8,660,721	(5,933,515)	(17,545)	87,367,128
Lease assets, net (Note 5)					\$ 1,069,776
Total capital assets, net, as reported in the statement of net position					\$ 173,577,397

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.

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$1,074,057
Public safety - Police	370,203
Public safety - Fire	437,047
Highways and streets	587,158
Culture and recreation	2,348,112

Total governmental activities depreciation expense	<u>\$4,816,577</u>
--	--------------------

Business-type activities:

Electric	\$3,580,801
Water and sewer	1,655,074
Sanitation	246,757
Landfill	65

Total business-type activities depreciation expense	<u>\$5,482,697</u>
---	--------------------

Starkville Electric Department's depreciation of \$3,569,419 which consists of \$3,420,931 charged to depreciation expense and \$148,488 charged to building and transportation clearings.

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Intangible Right-to-Use Leases

A summary of lease asset activity during the year ended September 30, 2024 is as follows:

Governmental Activities:

	Balance 9/30/2023	Additions	Remeasurements	Deductions	Balance 9/30/2024
<u>Lease assets:</u>					
Vehicles	\$ -	1,096,903	-	-	1,096,903
Total lease assets	-	1,096,903	-	-	1,096,903
<u>Less accumulated amortization for:</u>					
<u>Lease assets:</u>					
Vehicles	-	68,728	-	-	68,728
Total accumulated amortization	-	68,728	-	-	68,728
Total lease assets, net	-	1,028,175	-	-	1,028,175
Total governmental activities lease assets, net	\$ -	1,028,175	-	-	1,028,175

Business-type Activities:

	Balance 9/30/2023	Additions	Remeasurements	Deductions	Balance 9/30/2024
<u>Lease assets:</u>					
Vehicles	-	44,573	-	-	44,573
Total lease assets	-	44,573	-	-	44,573
<u>Less accumulated amortization for:</u>					
<u>Lease assets:</u>					
Vehicles	-	2,972	-	-	2,972
Total accumulated amortization	-	2,972	-	-	2,972
Total lease assets, net	-	41,601	-	-	41,601
Total business-type activities lease assets, net	\$ -	41,601	-	-	41,601

Amortization expense was charged to the following functions:

	Amount
Governmental Activities:	
Public safety - Police	\$ 56,703
Public safety - Fire	3,957
Highways and streets	5,252
Culture and recreation	2,816
Total governmental activities amortization expense	\$ 68,728
	Amount
Business-type Activities:	
Sanitation	\$ 2,972
Total business-type activities amortization expense	\$ 2,972

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Intangible Right-to-Use Leases (Continued)

A summary of lease liabilities during the year ended September 30, 2024 is as follows:

Governmental Activities:

	Balance 9/30/2023	Additions	Remeasurements	Deductions	Balance 9/30/2024
Lease liabilities	\$ -	998,725	-	67,597	931,128
Total	\$ -	998,725	-	67,597	931,128

Business-type Activities:

	Balance 9/30/2023	Additions	Remeasurements	Deductions	Balance 9/30/2024
Lease liabilities	\$ -	41,073	-	2,731	38,342
Total	\$ -	41,073	-	2,731	38,342

The City is a lessee for various non-cancellable leases of vehicles. For leases that have a maximum possible term of 12 months or less at commencement, the City recognizes expense based on the provisions of the lease contract. For all other leases, other than short-term, the City recognized a lease and an intangible right-to-use lease asset.

At lease commencement, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus lease payments made at or before the lease commencement date, plus any initial direct costs ancillary to placing the underlying asset into service, less any lease incentives received at or before the lease commencement date. Subsequently, the lease asset is amortized in amortization expense on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

The City generally uses the federal prime rate as the discount rate for leases unless the rate that the lessor charges is known.

The lease term includes the non-cancellable period of the lease plus any additional periods covered by either a city or lessor option to extend for which it is reasonably certain to be exercised or terminate for which it is reasonably certain to not be exercised. Periods in which both the City and the lessor have a unilateral option to terminate (or if both parties have agreed to extend) are excluded from the lease term.

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Intangible Right-to-Use Leases (Continued)

As Lessee:

The City has entered into multiple lease agreements with Enterprise Fleet Management for the lease of vehicles owned by Enterprise Fleet Management. Lease terms range from March 2024 through July 2024. The lease agreements can only be cancelled if both parties agree. There is an option to extend the lease agreements on a month-to-month basis for an unlimited period. There are no variable payment options.

Description	Discount Rate	Term	Issue Date	Maturity Date	Monthly Payment	Amount Outstanding
Enterprise Fleet Management	7.81%	60 mos	3/1/2024	2/28/2029	861	38,509
Enterprise Fleet Management	8.44%	60 mos	6/1/2024	5/31/2029	782	36,088
Enterprise Fleet Management	8.44%	60 mos	6/1/2024	5/31/2029	831	38,342
Enterprise Fleet Management	8.44%	60 mos	6/1/2024	5/31/2029	1,130	52,168
Enterprise Fleet Management	8.20%	60 mos	3/1/2024	2/28/2029	948	42,049
Enterprise Fleet Management	7.81%	60 mos	3/1/2024	2/28/2029	828	37,016
Enterprise Fleet Management	8.20%	60 mos	3/1/2024	2/28/2029	948	42,041
Enterprise Fleet Management	8.20%	60 mos	4/1/2024	3/31/2029	948	42,696
Enterprise Fleet Management	8.20%	60 mos	4/1/2024	3/31/2029	948	42,705
Enterprise Fleet Management	8.44%	60 mos	6/1/2024	5/31/2029	915	42,230
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	916	42,825
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	984	46,023
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	916	42,825
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	916	42,825
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	968	45,271
Enterprise Fleet Management	8.50%	60 mos	7/1/2024	6/30/2029	934	43,662
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,020	48,898
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,008	48,311
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,008	48,311
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,020	48,888
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,020	48,899
Enterprise Fleet Management	8.05%	60 mos	8/1/2024	7/31/2029	1,020	48,888
					<u>1,020</u>	<u>48,888</u>
					\$ 20,869	\$ 969,470

City of Starkville, Mississippi
Notes to Financial Statements

Note 5: Intangible Right-to-Use Leases (Continued)

The following is a schedule by years of total payments due as of September 30, 2024:

<u>Year Ending September 30</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 170,095	70,397	6,999	2,969
2026	184,647	55,845	7,613	2,355
2027	200,446	40,047	8,281	1,687
2028	217,596	22,895	9,008	961
2029	<u>158,344</u>	<u>5,261</u>	<u>6,441</u>	<u>206</u>
Total	<u>\$ 931,128</u>	<u>194,445</u>	<u>38,342</u>	<u>8,178</u>

Note 6: Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

	<u>Balance 9/30/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 9/30/2024</u>	<u>Amount Due Within One Year</u>
Governmental Activities					
General obligation bonds					
TIF Revenue Bonds, Series 2011	\$ 94,000	-	46,000	48,000	48,000
GO Public Improvement Bonds, Series 2015	1,835,000	-	125,000	1,710,000	130,000
GO Public Improvement, Series 2016A	2,290,000	-	130,000	2,160,000	135,000
GO Public Improvement, Series 2016B	1,835,000	-	105,000	1,730,000	110,000
TIF Revenue Bonds, Series 2016	400,000	-	125,000	275,000	135,000
GO Refunding Bond, Series 2018	1,545,000	-	380,000	1,165,000	375,000
GO Development Bonds, Series 2017	5,250,000	-	350,000	4,900,000	350,000
2018 Refunding Bond-City Hall	3,735,000	-	290,000	3,445,000	320,000
Special Obligation, Series 2018	3,285,000	-	430,000	2,855,000	440,000
Special Obligation, Series 2018	2,494,000	-	178,000	2,316,000	183,000
Special Obligation, Series 2020A	14,245,000	-	55,000	14,190,000	60,000
Special Obligation, Series 2020B	9,650,000	-	30,000	9,620,000	30,000
TIF Revenue Bonds, Series 2022	627,300	-	75,300	552,000	76,700
GO Bonds, Series 2022	4,400,000	-	555,000	3,845,000	580,000
TIF Revenue Bonds, Series 2022	1,437,400	-	65,800	1,371,600	69,100
GO Public Improvement Bonds, Series 2024	-	5,000,000	-	5,000,000	355,000
GO Public Improvement Bonds, Series 2024	-	12,555,000	-	12,555,000	375,000
Total	<u>\$ 53,122,700</u>	<u>17,555,000</u>	<u>2,940,100</u>	<u>67,737,600</u>	<u>3,771,800</u>

City of Starkville, Mississippi
Notes to Financial Statements

Note 6: Long-Term Liabilities (Continued)

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024	Amount Due Within One Year
Notes payable					
Asphalt Truck (Kenworth)	16,788	-	16,788	-	-
Fire Truck	538,076	-	104,039	434,037	105,797
2 Pumper Trucks	686,720	-	76,174	610,546	78,752
2019 Street Excavator	67,307	-	29,277	38,030	30,294
2022 Dodge Durango	23,487	-	13,273	10,214	10,214
2020 Fire Truck-Bankfirst	1,155,830	-	146,258	1,009,572	148,604
Utility Associates-Body Cameras	155,400	-	77,700	77,700	77,700
FUSUS Real Time Crime Center	65,000	-	65,000	-	-
Harley-Davidson Motorcycles	6,300	-	6,300	-	-
Dell Server	103,504	-	23,050	80,454	24,839
Dell Server Storage Array	25,259	-	2,358	22,901	4,713
Flexible Multisensor Fixed Cameras/Surveillance Cameras	9,003	-	9,003	-	-
Compensated absences	793,144	4,647	-	797,791	-
Total	\$ 3,645,818	4,647	569,220	3,081,245	480,913
Total Governmental Activities	\$ 56,768,518	17,559,647	3,509,320	70,818,845	4,252,713
Business-type Activities					
Bonds and notes payable					
Utility Revenue Bonds, Series 2019	\$ 8,570,000	-	395,000	8,175,000	410,000
Electric System Revenue Bond, Series 2020	7,090,000	-	500,000	6,590,000	515,000
GO Utility Refunding Bond Series 2012	768,306	-	188,390	579,916	192,083
Drinking Water Improvements Revolving Loan	169,017	-	56,567	112,450	57,998
Water Pollution Control Revolving Loan	479,849	-	219,210	260,639	223,077
Water Pollution Control Revolving Loan	89,881	-	15,865	74,016	16,307
MDA Capital Improvements Loan	273,207	-	19,520	253,687	17,020
MDA Capital Improvements Loan	182,461	-	22,479	159,982	26,278
MDA Capital Improvements Loan	358,640	-	44,691	313,949	53,066
MDA Capital Improvements Loan	908,352	-	61,973	846,379	62,843
MDA Capital Improvements Loan	125,269	-	39,304	85,965	38,629
MDA Capital Improvements Loan	383,100	-	26,745	356,355	26,698
MDA Capital Improvements Loan	594,338	-	33,787	560,551	33,387
MDA Capital Improvements Loan	224,771	-	12,782	211,989	12,097
3 Refuse Trucks & Knuckle Boom	248,041	-	122,435	125,606	125,606
2021 Tractor and Cutter	13,926	-	13,926	-	-
Garbage Truck/Front End Loader	122,864	-	39,952	82,912	40,946
2021 Rear Loader Truck	100,200	-	42,666	57,534	57,534
2022 Kubota Tractor	44,293	-	25,032	19,261	19,261
2022 Knuckleboom Loader	158,893	-	62,372	96,521	63,945
2023 Freightliner M2 #9147	211,828	-	47,922	163,906	49,082
8 Yard Rear Loader	-	164,435	18,266	146,169	38,284
Compensated absences	73,787	-	5,786	68,001	-
Total	\$ 21,191,202	164,435	2,014,670	19,340,788	2,079,141

City of Starkville, Mississippi
Notes to Financial Statements

Note 6: Long-Term Liabilities (Continued)

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

The nine outstanding issues of General Obligation Bonds are due in annual installments ranging from \$100,000 to \$935,000 each through various dates, the last of which is the year 2044. 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, 2024, the amount of outstanding debt was equal to 5.92% of the latest property assessments.

Note 7: 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, 2024.

Note 8: Defined Benefit Pension Plan – City of Starkville (Excluding Starkville Electric Department)

The Public Employee's Retirement System of Mississippi (PERS) assigns a proportionate share of the collective net pension liability to each participating employer based on the employer's contributions to the plan. The City of Starkville participates in PERS under two separate employer accounts: one covering all activities of the City excluding Starkville Electric Department and one covering Starkville Electric Department. These allocations are reported separately in Notes 8 and 9.

City of Starkville, Mississippi
Notes to Financial Statements

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

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 \$1,456 million and members contributed \$683 million for fiscal year 2024. 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 8: Defined Benefit Pension Plan – City of Starkville (Excluding Starkville Electric Department) (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, 2024 was 17.90% 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, 2024, 2023 and 2022 were \$2,341,648, \$2,194,650, and \$1,984,730 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, 2024, the City reported a liability of \$45,539,854 which was for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2024, the City's proportion was 0.175373 percent. This was an increase of .007015 percent from its proportionate share used to calculate the September 30, 2023 net pension liability, which was based on a measurement date of June 30, 2023.

For the year ended September 30, 2024, the City recognized pension expense of \$7,240,802. At September 30, 2024 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	\$ 2,425,099	-
Net difference between projected and actual earnings on pension plan investments	27,995	-
Changes of assumptions	2,707,902	-
Change in proportion percentage	1,288,951	-
City contributions subsequent to the measurement date	<u>672,024</u>	<u>-</u>
	<u>\$ 7,121,971</u>	<u>-</u>

\$672,024 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, 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:

City of Starkville, Mississippi
Notes to Financial Statements

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

Year ended September 30,	
2024	2,600,909
2025	3,945,233
2026	273,749
2027	(369,944)
2028	-
	\$ 6,449,947

Actuarial assumptions. The total pension liability as of June 30, 2024 was determined by an actuarial valuation prepared as of June 30, 2023, and by the investment experience for the fiscal year ending June 30, 2024. 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	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95 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 8: Defined Benefit Pension Plan-City of Starkville (Excluding Starkville Electric Department)
(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	25	%	5.15	%
International Equity	20		5.00	
Global Equity	12		5.15	
Fixed Income	18		2.75	
Real Estate	10		3.50	
Private Equity	10		6.25	
Infrastructure	2		3.85	
Private Credit	2		4.90	
Cash Equivalents	1		0.50	
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 percent) and that employer contributions will be phased in to 19.90 percent over five fiscal years (17.90 percent for FYE 2025, 18.40 percent for FYE 2026, 18.90 percent for FYE 2027, 19.40 percent for FYE 2028, and 19.90 percent for FYE 2029 and beyond). 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	\$ 59,026,278	\$ 45,539,854	\$ 34,502,237

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 9: 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 \$1,456 million and members contributed \$683 million for fiscal year 2024.

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 9: 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 was 17.90% and 17.40% of annual covered payroll as of September 30, 2024 and June 30, 2023, respectively. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Section 25-11-1 of the Mississippi Code of 1972, as amended, and may be amended only by the Mississippi Legislature. The Electric Department's contributions to PERS for the 15-month period ended September 30, 2024, was \$515,986, and for fiscal years ending June 30, 2023 and 2022, were \$341,006 and \$345,255, 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 for the 15-month period ended September 30, 2024

At September 30, 2024, the Electric Department reported a liability of \$7,990,177, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The 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. The Electric Department's proportionate share used to calculate the September 30, 2024 net pension liability was 0.030770%, which was based on a measurement date of June 30, 2024. This was an increase of 0.001171% from its proportionate share used to calculate the June 30, 2023 net pension liability, which was based on a measurement date of June 30, 2022.

City of Starkville, Mississippi
Notes to Financial Statements

Note 9: 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 15-month period ended September 30, 2024, the Electric Department recognized pension expense of \$2,208,204. At September 30, 2024 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	\$ 429,902	-
Net difference between projected and actual earnings on pension plan investments	26,478	-
Changes of assumptions	494,911	-
Change in proportion percentage	651,099	252,760
City contributions subsequent to the measurement date	123,965	-
	<u>\$ 1,726,355</u>	<u>252,760</u>

\$123,965 reported as deferred outflows of resources related to pensions resulting from Electric Department contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 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,	
2025	494,157
2026	780,295
2027	140,086
2028	(64,908)
2029	-
	<u>\$ 1,349,630</u>

Actuarial assumptions. The total pension liability as of June 30, 2024 was determined by an actuarial valuation prepared as of June 30, 2023, and by the investment experience for the fiscal year ending June 30, 2024.

City of Starkville, Mississippi
Notes to Financial Statements

Note 9: 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	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95 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 are based on the experience investigation for the four-year period ending June 30, 2022.

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	25	%	5.15	%
International Equity	20		5.00	
Global Equity	12		5.15	
Debt Securities	18		2.75	
Real Estate	10		3.50	
Private Equity	10		6.25	
Infrastructure	2		3.85	
Private Credit	2		4.90	
Cash Equivalents	1		0.50	
Total	100	%		

City of Starkville, Mississippi
Notes to Financial Statements

Note 9: Defined Benefit Pension Plan – Starkville Electric Department (Continued)

Discount rate. The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that Employer contributions will be made at the current employer contribution rate (17.90%). 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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Electric Department's proportionate share of the net pension liability	\$ 10,356,432	\$ 7,990,177	\$ 6,053,576

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 10: 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 \$388,831 in 2024. 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 11: Related Party

The City of Starkville, Mississippi, is currently under a board-approved, open-ended contract with an outside consulting company to provide support to the Electric Department. The owner of the consulting company is the former general manager of the Electric Department for 11 years and the father of the current General Manager for the Electric Department. For the 15-month period ended September 30, 2024, the amount paid to the consulting company was \$77,140.

Note 12: 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, 2024, therefore no liability has been accrued at this time.

Note 13: 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 13: 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 14: 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 15: 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.

Note 16: Effect of Deferred Amounts on Net Position

The governmental activities' unrestricted net position amount of \$(19,730,754) 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 \$536,361 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, 2025. The \$5,252,807 balance of the deferred outflows of resources related to pensions at September 30, 2024, will be recognized in pension expense over the next 4 years.

City of Starkville, Mississippi
Notes to Financial Statements

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

The business-type activities' unrestricted net position amount of \$(3,671,784) 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 \$186,464 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, 2025. The \$2,172,260 balance of the deferred outflows of resources related to pensions at September 30, 2024, will be recognized in pension expense over the next 4 years.

The governmental activities' unrestricted net position amount of \$(19,730,754) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from bonds. The \$992,597 balance of deferred inflows of resources related to bonds at September 30, 2024, will be recognized as revenue and will increase the unrestricted net position over the next 20 years.

The governmental activities' unrestricted net position amount of \$(19,730,754) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from bonds. The \$467,080 balance of deferred inflows of resources related to bonds at September 30, 2024, will be recognized as revenue and will increase the unrestricted net position over the next 10 years.

The business-type activities' restricted net position amount of \$1,340,619 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 \$73,164 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, 2025. The \$627,270 balance of the deferred outflows of resources related to pensions at September 30, 2024, will be recognized in pension expense over the next 4 years.

The business-type activities' restricted net position amount of \$1,340,619 includes the effect of deferred inflows of resources related to pensions. The \$ 252,760 balance of the deferred inflows of resources related to pensions at September 30, 2024, will be recognized in pension expense over the next 4 years.

The business-type activities' unrestricted amount of \$(3,671,784) includes the effect of deferred outflows of resources related to unamortized debt expense. The \$166,435 balance of deferred outflows related to unamortized debt expense at September 30, 2024, will be recognized as expense and will decrease the unrestricted net position over the next 11 years.

The business-type activities' restricted amount of \$1,340,619 includes the effect of deferred outflows of resources related to unamortized debt expense. The \$192,638 balance of deferred outflows related to unamortized debt expense at September 30, 2024, will be recognized as expense and will decrease the unrestricted net position over the next 15 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

City of Starkville, Mississippi
Notes to Financial Statements

Note 17: Subsequent Events (Continued)

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 August 4, 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 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.
- 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.
- Approved a five-year lease contract with Enterprise Fleet Management for a White 2023 Dodge Charger at a total monthly lease charge of \$686 with an additional cost of \$2,800 to have the vehicle wrapped on April 1, 2025.
- Approved a four-year lease contract for a Jacobsen TR320 Triplex Reel Mower from Ladd's Turf Equipment-Memphis at an annual cost of \$13,248 plus an annual service contract of \$3,192 on April 1, 2025.
- Approved land acquisition of 109 acres located at Golden Triangle Regional Airport for the purpose of adding acreage for future development at an estimated annual cost of \$30,000 to the City on April 1, 2025.
- Approved low bid from ECON Construction, Inc. including the deductive alternate 1 and additive alternate 1 for a total contract amount of \$7,576,203 for the Main Street Improvements Project on April 11, 2025.
- Approved \$7,000,000 combined water and sewer system revenue bonds, series 2025A on May 2, 2025.

City of Starkville, Mississippi
Notes to Financial Statements

Note 17: Subsequent Events (Continued)

- Approved OpenGov Software agreement through SHI International Corp to replace Brightly for Transportation, parks and recreation, facilities, water distribution, fleet, walkability, signals, stormwater, and work order management not to exceed \$208,189 over the next two years with implementation June 2025-September 2025 not to exceed \$40,075 on May 20, 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, 2024

	Original Budget	Revisions	Revised Budget	Actual	Variance
<u>REVENUES</u>					
General property taxes	\$ 10,208,900	-	10,208,900	10,228,927	20,027
Licenses and permits	300,500	115,000	415,500	471,274	55,774
Intergovernmental	13,000,169	916,606	13,916,775	13,580,440	(336,335)
Fines and forfeitures	650,000	-	650,000	599,617	(50,383)
Charges for services	38,400	-	38,400	33,938	(4,462)
Other revenues	3,403,546	1,017,787	4,421,333	4,406,149	(15,184)
Total Revenues before Prior Year Fund Balance	27,601,515	2,049,393	29,650,908	29,320,345	(330,563)
<u>EXPENDITURES</u>					
General government	5,536,664	53,100	5,589,764	5,709,148	(119,384)
Public safety:					
Police	7,882,821	(167,100)	7,715,721	7,627,426	88,295
Fire	4,779,694	152,099	4,931,793	4,763,409	168,384
Public inspection	330,955	(39,500)	291,455	281,010	10,445
Civil defense	18,000	1,250	19,250	19,127	123
Highways and streets	1,914,515	(73,100)	1,841,415	1,826,037	15,378
Health and sanitation	123,825	(14,500)	109,325	104,804	4,521
Culture and recreation	1,505,000	225,000	1,730,000	1,730,274	(274)
Other	817,466	67,572	885,038	680,440	204,598
Capital outlay	952,210	784,696	1,736,906	1,737,708	(802)
Debt service	615,776	(115,333)	500,443	733,364	(232,921)
Total Expenditures	24,476,926	874,184	25,351,110	25,212,747	138,363
Excess (deficiency) of revenues over (under) expenditures	3,124,589	1,175,209	4,299,798	4,107,598	(192,200)
<u>OTHER FINANCING SOURCES (USES)</u>					
Other financing sources (uses)	(3,066,300)	(1,047,390)	(4,113,690)	(3,118,119)	995,571
Net other financing sources (uses)	(3,066,300)	(1,047,390)	(4,113,690)	(3,118,119)	995,571
Excess of revenues and other sources over expenditures and other uses	\$ 58,289	127,819	186,108	989,479	803,371
Fund balances, September 30, 2023				10,591,078	
Fund balances, September 30, 2024				\$ 11,580,557	

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 Fund
For the Year Ended September 30, 2024

	Original Budget	Revisions	Revised Budget	Actual	Variance
<u>REVENUES</u>					
Intergovernmental revenues	\$ 6,666,911	-	6,666,911	-	(6,666,911)
Interest income	205,000	-	205,000	228,253	23,253
Total Revenues before Prior Year Fund Balance	6,871,911	-	6,871,911	228,253	(6,643,658)
<u>EXPENDITURES</u>					
Capital outlay	1,000,000	1,475,000	2,475,000	-	2,475,000
Contractual services	10,871,911		10,871,911	18	10,871,893
Total Expenditures	11,871,911	1,475,000	13,346,911	18	13,346,893
Excess (deficiency) of revenues over (under) expenditures	(5,000,000)	(1,475,000)	(6,475,000)	228,235	6,703,235
<u>OTHER FINANCING SOURCES (USES)</u>					
Other financing sources (uses)	-	-	-	48,624	48,624
Net other financing sources (uses)	-	-	-	48,624	48,624
Excess of revenues and other sources over expenditures and other uses	<u>\$ (5,000,000)</u>	<u>(1,475,000)</u>	<u>(6,475,000)</u>	276,859	<u>6,751,859</u>
Fund balances, September 30, 2023				<u>171,968</u>	
Fund balances, September 30, 2024				<u>\$ 448,827</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)
For the Year Ended September 30, 2024
 Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	\$ 45,539,854	\$ 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	0.175373%	0.168358%	0.165688%	0.168211%	0.160136%	0.161264%	0.159779%	0.151014%	0.143182%	0.144857%
City's covered-employee payroll	\$ 13,480,897	\$ 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	337.81%	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	56.30%	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 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)
For the Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 2,341,648	\$ 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	2,341,648	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	13,457,747	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%	17.40%	16.18%	15.75%	15.75%	15.75%	15.75%

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
For the Year Ended September 30, 2024
Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Electric Department's proportion of the net pension liability	\$ 7,990,177	\$ 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	0.030770%	0.029599%	0.028955%	0.024810%	0.029256%	0.024888%	0.025100%	0.023817%	0.022683%	0.023492%
Electric Department's covered-employee payroll	\$ 2,252,996	\$ 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	354.65%	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	56.30%	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.

City of Starkville, Mississippi
Schedule of Starkville Electric Department's Contributions
For the Year Ended September 30, 2024
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 515,986	\$ 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	515,986	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	2,965,437	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%	17.40%	15.75%	15.75%	15.75%	15.75%	15.75%

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 Schedules

NOTE 1 – BASIS OF PRESENTATION

The Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) present 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 Aldermen. 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, 2022 valuation for the June 30, 2024 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	25.6 years
Asset valuation method	5-year smoothed market
Price inflation	2.40%
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, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Payroll Clearing	Total General Fund
<u>Assets</u>						
Cash and cash equivalents	\$ -	-	-	-	1,588,783	1,588,783
Cash - restricted	-	15,056	-	665,167	-	680,223
Investments	15,617,828	-	-	-	-	15,617,828
Receivables (Net)						
Accounts	1,343,372	-	-	-	-	1,343,372
Other	313,630	-	-	-	-	313,630
Note receivable	260,677	-	-	-	-	260,677
Due from other funds	132,965	-	-	-	216,119	349,084
Total Assets	\$ 17,668,472	15,056	-	665,167	1,804,902	20,153,597
<u>Liabilities</u>						
Cash deficit	\$ 5,633,081	-	4,832	-	-	5,637,913
Accounts payable	1,089,581	-	-	63,174	8,367	1,161,122
Accrued liabilities	-	-	-	-	1,479,623	1,479,623
Unearned revenue	46,954	-	-	-	-	46,954
Other payable	66,836	-	-	-	-	66,836
Due to other funds	80,592	-	-	-	100,000	180,592
Total Liabilities	6,917,044	-	4,832	63,174	1,587,990	8,573,040
<u>Fund Equity</u>						
Fund balances - restricted						
Restricted for police protection	-	15,056	-	-	-	15,056
Restricted for airport projects	-	-	-	601,993	-	601,993
Fund balances - unassigned	10,751,428	-	(4,832)	-	216,912	10,963,508
Total Fund Equity	10,751,428	15,056	(4,832)	601,993	216,912	11,580,557
Total Liabilities and Fund Equity	\$ 17,668,472	15,056	-	665,167	1,804,902	20,153,597

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

<u>Revenues</u>	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Taxes					
General property taxes	\$ 10,228,927	-	-	-	10,228,927
Licenses and permits					
Privilege license	77,758	-	-	-	77,758
Permits and inspections	331,339	-	-	-	331,339
Franchise fees	62,177	-	-	-	62,177
Intergovernmental					
DUI	96,619	-	-	-	96,619
JAG	75,948	-	-	-	75,948
FAA	-	-	-	484,929	484,929
COPS grant	276,209	-	-	-	276,209
Homeland security grants	122,773	-	-	-	122,773
Other	49,138	-	-	-	49,138
State of Mississippi					
General sales and use tax	9,462,428	-	-	-	9,462,428
Liquor licenses	96,000	-	-	-	96,000
Municipal aid - gas tax	24,746	-	-	-	24,746
Law enforcement assistance grants	103,283	16,223	-	-	119,506
Fire protection grants	-	-	157,383	-	157,383
Municipal aid	12,176	-	-	-	12,176
Homestead	297,195	-	-	-	297,195
Tennessee Valley Authority	455,586	-	-	-	455,586
MDOT grant	-	-	-	41,137	41,137
Telephone Utility Tax	21,557	-	-	-	21,557
Other	6,953	-	14,855	-	21,808

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Oktibeha County and Mississippi State					
Road maintenance	\$ 750,379	-	-	-	750,379
Airport support				313,340	313,340
Fire control	674,250	-	-	-	674,250
Lieu of tax	9,025	-	-	-	9,025
Other	18,308	-	-	-	18,308
Fines and forfeits	599,617	-	-	-	599,617
Interest income	699,813	-	-	-	699,813
Penalties and interest	33,938	-	-	-	33,938
Miscellaneous					
Administration/Electric	1,612,643	-	-	-	1,612,643
Administration/Sanitation	50,000	-	-	-	50,000
Atmos Energy	135,332	-	-	-	135,332
Rents	4,135	-	-	112,179	116,314
TV Cable Franchise	139,192	-	-	-	139,192
Administration/Water	75,000	-	-	-	75,000
Administration/Airport	15,000	-	-	-	15,000
Parks and Recreation Fees, Donations and Grants	84,725	-	-	-	84,725
Housing Project Tax	74,134	-	-	-	74,134
Other	294,727	3,460	-	1,105,809	1,403,996
Total Revenues	27,071,030	19,683	172,238	2,057,394	29,320,345

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

Expenditures	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
General government:					
Legislative					
Personnel services	\$ 217,670	-	-	-	217,670
Contractual services	14,597	-	-	-	14,597
Total Legislative	232,267	-	-	-	232,267
Judicial					
Personnel services	402,674	-	-	-	402,674
Supplies	10,035	-	-	-	10,035
Contractual services	34,013	-	-	-	34,013
Total Judicial	446,722	-	-	-	446,722
Executive					
Personnel services	547,676	-	-	-	547,676
Supplies	5,044	-	-	-	5,044
Contractual services	336,359	-	-	-	336,359
Capital outlay	10,705	-	-	-	10,705
Total Executive	899,784	-	-	-	902,802
Elections					
Supplies	464	-	-	-	464
Contractual services	1,045	-	-	-	1,045
Total Elections	1,509	-	-	-	1,509
City Clerk and Tax Collector					
Personnel services	447,201	-	-	-	447,201
Supplies	7,887	-	-	-	7,887
Contractual services	186,317	-	-	-	186,317
Total City Clerk and Tax Collector	641,405	-	-	-	641,405

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Legal					
Personnel services	\$ 72,255	-	-	-	72,255
Contractual services	188,770	-	-	-	188,770
Total Legal	261,025	-	-	-	261,025
City Planner					
Personnel services	303,375	-	-	-	303,375
Supplies	189	-	-	-	189
Contractual services	21,512	-	-	-	21,512
Capital outlay	30,904	-	-	-	30,904
Total City Planner	355,980	-	-	-	355,980
Other Administrative					
Personnel services	408,666	-	-	-	408,666
Supplies	3,672	-	-	-	3,672
Contractual services	47,653	-	-	-	47,653
Total Other Administrative	459,991	-	-	-	459,991
City Hall					
Supplies	4,356	-	-	-	4,356
Contractual services	88,689	-	-	-	88,689
Capital outlay	68,142	-	-	-	68,142
Total City Hall	161,187	-	-	-	161,187
Other Miscellaneous					
Personnel services	459,096	-	-	296,436	755,532
Supplies	7,903	-	-	789,416	797,319
Contractual services	92,251	-	-	103,499	195,750
Capital outlay	29,550	-	-	471,127	500,677
Total Other Miscellaneous	588,800	-	-	1,660,478	2,249,278
Total General Government	4,048,670	-	-	1,660,478	5,709,148

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Public Safety					
Public Safety - Police and E911					
Personnel services	\$ 6,316,282	-	-	-	6,316,282
Supplies	395,951	7,091	-	-	403,042
Contractual services	826,882	2,684	-	-	829,566
Capital outlay	78,536	-	-	-	78,536
Total Public Safety - Police and E911	7,617,651	9,775	-	-	7,627,426
Public Safety - Fire					
Personnel services	4,260,824				4,260,824
Supplies	107,453	-	1,552	-	109,005
Contractual services	235,228	-	-	-	235,228
Capital outlay	158,352	-	-	-	158,352
Total Public Safety - Fire	4,761,857	-	1,552	-	4,763,409
Public Safety - Public Inspection					
Personnel services	264,010	-	-	-	264,010
Supplies	2,673	-	-	-	2,673
Contractual services	14,327	-	-	-	14,327
Total Public Safety - Public Inspection	281,010	-	-	-	281,010
Public Safety - Civil Defense					
Contractual services	19,127	-	-	-	19,127
Total Public Safety - Civil Defense	19,127	-	-	-	19,127
Total Public Safety	12,679,645	9,775	1,552	-	12,690,972

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Highways and Streets					
City Streets					
Personnel services	\$ 1,001,157	-	-	-	1,001,157
Supplies	250,706	-	-	-	250,706
Contractual services	144,854	-	-	-	144,854
Capital outlay	1,943	-	-	-	1,943
Total City Streets	1,398,660	-	-	-	1,398,660
Street Lights					
Contractual services	427,377	-	-	-	427,377
Total Street Lights	427,377	-	-	-	427,377
Total Highways and Streets	1,826,037	-	-	-	1,826,037
Health and Sanitation					
Health and welfare - animals					
Personnel services	94,389	-	-	-	94,389
Supplies	4,802	-	-	-	4,802
Contractual services	5,613	-	-	-	5,613
Total Health and Welfare - Animals	104,804	-	-	-	104,804
Total Health and Sanitation	104,804	-	-	-	104,804

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
Culture and Recreation					
Parks and Recreation					
Contractual services	\$ 1,730,274	-	-	-	1,730,274
Total Parks and Recreation	1,730,274	-	-	-	1,730,274
Total Culture and Recreation	1,730,274	-	-	-	1,730,274
Economic Development and Assistance					
Contractual services	666,500				666,500
Capital Outlay	13,940	-	-	-	13,940
Total Economic Development and Assistance	680,440	-	-	-	680,440
Debt Service					
Principal	487,910	-	146,258	-	634,168
Interest	81,638	-	17,558	-	99,196
Total Debt Service	569,548	-	163,816	-	733,364
Miscellaneous					
Capital Outlay	1,685,304	-	-	52,404	1,737,708
Total Miscellaneous	1,685,304	-	-	52,404	1,737,708
Total Expenditures	23,324,722	9,775	165,368	1,712,882	25,212,747
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	3,746,308	9,908	6,870	344,512	4,107,598

City of Starkville, Mississippi
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
General Fund
For the Year Ended September 30, 2024

	General Activities	Restricted Police Activities	Restricted Fire Activities	Airport Activities	Total
<u>Other Financing Sources (Uses)</u>					
Operating transfers in	\$ -	-	-	168,722	168,722
Operating transfers out	(4,382,410)	-	-	-	(4,382,410)
Sale of surplus equipment	51,453	-	-	-	51,453
Gain on investment	84,128	-	-	-	84,128
Leases issued	959,988	-	-	-	959,988
Total Other Financing Sources (Uses)	<u>(3,286,841)</u>	<u>-</u>	<u>-</u>	<u>168,722</u>	<u>(3,118,119)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	459,467	9,908	6,870	513,234	989,479
<u>Fund Balances</u>					
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>
September 30, 2024	<u>\$ 10,751,428</u>	<u>15,056</u>	<u>(4,832)</u>	<u>601,993</u>	<u>11,580,557</u>

City of Starkville, Mississippi
Balance Sheet - Non-Major Governmental Funds
September 30, 2024

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,044,501	-	510,500	2,555,001
Cash - restricted	-	214,474	5,890,826	6,105,300
Accounts receivable, net	-	-	270,072	270,072
Total Assets	\$ 2,044,501	214,474	6,671,398	8,930,373
<u>LIABILITIES</u>				
Accounts payable	\$ -	-	163,243	163,243
Total Liabilities	-	-	163,243	163,243
<u>FUND BALANCES</u>				
Fund balances - restricted				
Restricted for debt service	-	214,474	-	214,474
Restricted for capital projects	-	-	6,508,155	6,508,155
Fund balances - assigned for budgetary purposes	2,044,501	-	-	2,044,501
Total Fund Balances	2,044,501	214,474	6,508,155	8,767,130
Total Liabilities and Fund Balances	\$ 2,044,501	214,474	6,671,398	8,930,373

City of Starkville, Mississippi
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds
For the Year Ended September 30, 2024

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Revenues</u>				
Intergovernmental:				
Federal				
BUILD grant	\$ -	-	438,189	438,189
SS4A grant	-	-	154,752	154,752
State of Mississippi				
Special 1% Tax	-	-	1,751,853	1,751,853
Special 2% Tax	-	-	1,224,989	1,224,989
Modernization Use Tax	2,182,589	-	-	2,182,589
Oktibbeha County				
TIF reimbursement	-	127,297	317,135	444,432
Fines and forfeits	86,580	-	-	86,580
Interest income	-	-	102,191	102,191
Miscellaneous income	-	-	65,177	65,177
Total Revenues	<u>2,269,169</u>	<u>127,297</u>	<u>4,054,286</u>	<u>6,450,752</u>
<u>Expenditures</u>				
Debt Service:				
Principal	555,000	1,920,100	467,649	2,942,749
Interest	167,200	706,225	1,055,489	1,928,914
Capital outlay	25,650	-	3,842,099	3,867,749
Contractual services	-	-	627,673	627,673
Supplies	12,185	-	-	12,185
Miscellaneous expenses	2,263	500	223	2,986
Economic Development and Assistance	1,520	-	518,259	519,779
Total Expenditures	<u>763,818</u>	<u>2,626,825</u>	<u>6,511,392</u>	<u>9,902,035</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>1,505,351</u>	<u>(2,499,528)</u>	<u>(2,457,106)</u>	<u>(3,451,283)</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in	-	2,706,300	2,616,689	5,322,989
Operating transfers out	-	(200,000)	(1,411,000)	(1,611,000)
Leases issued	-	-	38,737	38,737
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,506,300</u>	<u>1,244,426</u>	<u>3,750,726</u>
Excess (Deficiency) of Revenues and				
Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses	1,505,351	6,772	(1,212,680)	299,443
<u>Fund Balances</u>				
September 30, 2023	<u>539,150</u>	<u>207,702</u>	<u>7,720,835</u>	<u>8,467,687</u>
September 30, 2024	<u>\$ 2,044,501</u>	<u>214,474</u>	<u>6,508,155</u>	<u>8,767,130</u>

City of Starkville, Mississippi
Statement of Net Position - Non-Major Enterprise Fund
September 30, 2024

	Landfill Fund
<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	\$ 1,161,789
Accounts receivables, net	18,466
Total current assets	<u>1,180,255</u>
Non-current assets:	
Capital assets:	
Fixed assets, net of depreciation	100,144
Total non-current assets	<u>100,144</u>
Total Assets	<u>1,280,399</u>
 Total Assets	 <u><u>\$ 1,280,399</u></u>
 <u>NET POSITION</u>	
Invested in capital assets, net of related debt	\$ 100,144
Unrestricted	<u>1,180,255</u>
Total Net Position	<u>1,280,399</u>
 Total Liabilities and Net Position	 <u><u>\$ 1,280,399</u></u>

City of Starkville, Mississippi
Statement of Revenues, Expenses, and Changes in Net Position -
Non-Major Enterprise Fund
For the Year Ended September 30, 2024

	Landfill Fund
<u>OPERATING REVENUES</u>	
Charges for services	\$ 238,548
Total operating revenues	<u>238,548</u>
<u>OPERATING EXPENSES</u>	
Operating and maintenance	257
Depreciation	<u>65</u>
Total operating expenses	<u>322</u>
Operating income	<u>238,226</u>
Change in net position	<u>238,226</u>
<u>NET POSITION</u>	
Net position, September 30, 2023	<u>1,042,173</u>
Net position, September 30, 2024	<u><u>\$ 1,280,399</u></u>

City of Starkville, Mississippi
Statement of Cash Flows - Non-Major Enterprise Fund
For the Year Ended September 30, 2024

	Landfill Fund
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	\$ 238,548
Cash paid to suppliers	(257)
Net cash provided by operating activities	<u>238,291</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfers	-
Net cash provided by noncapital financing activities	<u>-</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Other receipts (payments)	2,400
Net cash provided by capital and related financing activities	<u>2,400</u>
<u>Cash Flows from Investing Activities</u>	
Receipt of interest	-
Net cash provided by investing activities	<u>-</u>
Net change in cash	240,691
Cash and cash equivalents, September 30, 2023	921,098
Cash and cash equivalents, September 30, 2024	<u><u>\$ 1,161,789</u></u>
<u>Reconciliation of Operating Income to Net Cash Flows Provided by Operating Activities:</u>	
Operating income	\$ 238,226
Adjustments to reconcile operating income to net cash provided in operating activities:	
Depreciation	65
Total adjustments	<u>65</u>
Net cash provided by operating activities	<u><u>\$ 238,291</u></u>

City of Starkville, Mississippi
Schedule of Surety Bonds for Municipal Officials
September 30, 2024

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
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
Thomas Roberson	Police Officer	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
Susan White	Deputy Court Clerk	Western Surety Co.	\$ 50,000
John Pearson	Police Officer	Western Surety Co.	\$ 50,000
Jeremy Scott Lomax	Police Officer	Western Surety Co.	\$ 50,000
Christopher Jackson	Police Officer	Western Surety Co.	\$ 50,000
Garrett Blake miles	Corporal	Western Surety Co.	\$ 50,000
Joanna Dew	Permit Tech Assistant	Western Surety Co.	\$ 50,000

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2024

Name and Date	Maturity Date	Interest Percent	Balance 9/30/2023	Transactions		Balance 9/30/2024
				Issued	Redeemed	
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
	5/1/2029	3.00	380,000			380,000
	2030-2033	3.00	1,695,000			1,695,000
Total			3,735,000	-	290,000	3,445,000
TIF Revenue Bonds, Series 2011						
	5/1/2024	4.50	46,000		46,000	-
	5/1/2025	4.50	48,000			48,000
Total			94,000	-	46,000	48,000
GO Public Improvement Bonds, Series 2015						
	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
	6/1/2029	2.75	150,000			150,000
	2030-2034	2.75-3.00	825,000			825,000
	6/1/2035	3.00	185,000			185,000
Total			1,835,000	-	125,000	1,710,000
TIF Revenue Bonds, Series 2016						
	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			400,000	-	125,000	275,000
GO Public Improvement Bonds, Series 2016A						
	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
	7/1/2029	5.00	155,000			155,000
	2030-2034	5.00	850,000			850,000
	2035-2037	5.00	585,000			585,000
	Total			2,290,000	-	130,000
GO Public Improvement Bonds, Series 2016B						
	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
	7/1/2029	5.00	125,000			125,000
	2030-2034	5.00	680,000			680,000
	2035-2037	5.00	465,000			465,000
Total			1,835,000	-	105,000	1,730,000
GO Development Bonds, Series 2017						
	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
	7/1/2029	5.00	350,000			350,000
	2030-2034	5.00	1,750,000			1,750,000
	2035-2038	5.00	1,400,000			1,400,000
Total			5,250,000	-	350,000	4,900,000

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2024

Name and Date	Maturity	Interest	Balance	Transactions		Balance
	Date	Percent	9/30/2023	Issued	Redeemed	9/30/2024
GO Refunding Bonds, Series 2018						
	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			1,545,000	-	380,000	1,165,000
MSDB Special Obligation Bond, Series 2018						
	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
	5/1/2029	5.00	495,000			495,000
	5/1/2030	5.00	515,000			515,000
Total			3,285,000	-	430,000	2,855,000
2019 GO Bonds 3M Street						
	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
	11/1/2028	2.32	204,000			204,000
	2029-2031	2.32	1,349,000			1,349,000
Total			2,494,000	-	178,000	2,316,000
MSDB Special Obligation Bond, Series 2020A						
	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
	9/30/2029	5.00	520,000			520,000
	2030-2034	4.00-5.00	3,335,000			3,335,000
	2035-2039	4.00	4,165,000			4,165,000
	2040-2044	4.00	4,350,000			4,350,000
	9/30/2045	4.00	1,145,000			1,145,000
Total			14,245,000	-	55,000	14,190,000
MSDB Special Obligation Bond, Series 2020B						
	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
	3/1/2029	3.00	35,000			35,000
	2030-2034	3.00-4.00	415,000			415,000
	2035-2039	4.00	570,000			570,000
	2040-2044	2.50-4.00	1,385,000			1,385,000
	2045-2049	2.50	5,625,000			5,625,000
	3/1/2050	2.50	1,460,000			1,460,000
Total			9,650,000	-	30,000	9,620,000
TIF Revenue Bonds - MSU/Cottonmill						
	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
	3/1/2029	1.82	82,500			82,500
	3/1/2030	1.82	154,100			154,100
Total			627,300	-	75,300	552,000
2022 5M GO Bonds						
	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
	8/1/2029	3.80	680,000			680,000
	8/1/2030	3.80	705,000			705,000
Total			4,400,000	-	555,000	3,845,000

City of Starkville, Mississippi
Schedule of Bonded Indebtedness
September 30, 2024

<u>Name and Date</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 9/30/2023</u>	<u>Transactions</u>		<u>Balance 9/30/2024</u>
				<u>Issued</u>	<u>Redeemed</u>	
TIF Revenue Bonds, Series 2022						
	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
	9/30/2029	4.95	84,300			84,300
	2030-2034	4.95	489,800			489,800
	2035-2037	4.95	499,300			499,300
Total			<u>1,437,400</u>	<u>-</u>	<u>65,800</u>	<u>1,371,600</u>
5M GO Public Improvement Bonds, Series 2024						
	2/1/2025	5.00		355,000		355,000
	2/1/2026	5.00		420,000		420,000
	2/1/2027	5.00		440,000		440,000
	2/1/2028	5.00		465,000		465,000
	2/1/2029	5.00		485,000		485,000
	2030-2034	5.00		<u>2,835,000</u>		<u>2,835,000</u>
Total			<u>-</u>	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
13M GO Public Improvement Bonds, Series 2024						
	2/1/2025	5.00		375,000		375,000
	2/1/2026	5.00		395,000		395,000
	2/1/2027	5.00		415,000		415,000
	2/1/2028	5.00		440,000		440,000
	2/1/2029	5.00		460,000		460,000
	2030-2034	5.00		<u>2,685,000</u>		<u>2,685,000</u>
	2035-2039	5.00		<u>3,450,000</u>		<u>3,450,000</u>
	2040-2044	4.00-5.00		<u>4,335,000</u>		<u>4,335,000</u>
Total			<u>-</u>	<u>12,555,000</u>	<u>-</u>	<u>12,555,000</u>
Total Bond Liability, Governmental Activities			<u><u>53,122,700</u></u>	<u><u>17,555,000</u></u>	<u><u>2,940,100</u></u>	<u><u>67,737,600</u></u>
Business-type Activities:						
Utility Revenue Bonds, Series 2019						
	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
	5/1/2029	3.00	480,000			480,000
	2030-2034	3.00	<u>2,685,000</u>			<u>2,685,000</u>
	2035-2039	3.00	<u>3,275,000</u>			<u>3,275,000</u>
Total			<u>8,570,000</u>	<u>-</u>	<u>395,000</u>	<u>8,175,000</u>
Electric System Revenue Bonds, Series 2020						
	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
	3/1/2029	2.38	580,000			580,000
	2030-2034	2.38	<u>3,165,000</u>			<u>3,165,000</u>
	3/1/2035	2.38	<u>690,000</u>			<u>690,000</u>
Total			<u>7,090,000</u>	<u>-</u>	<u>500,000</u>	<u>6,590,000</u>
GO Utility Refunding Bond Series 2012						
	6/30/2024	2.12	188,390		188,390	-
	6/30/2025	2.12	192,083			192,083
	6/30/2026	2.12	196,195			196,195
	6/30/2027	2.12	<u>191,638</u>			<u>191,638</u>
			<u>768,306</u>	<u>-</u>	<u>188,390</u>	<u>579,916</u>
Total Bond Liability, Business-type Activities			<u>16,428,306</u>	<u>-</u>	<u>1,083,390</u>	<u>15,344,916</u>
Total Bond Liability			<u>\$ 69,551,006</u>	<u>17,555,000</u>	<u>4,023,490</u>	<u>83,082,516</u>

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2024

<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>9/30/2023</u>	<u>Issued</u>	<u>Redeemed</u>	<u>9/30/2024</u>
Governmental Activities:						
2019 Street Excavator						
	FY24	3.43%	29,277		29,277	-
	FY25	3.43%	30,294			30,294
	FY26	3.43%	7,736			7,736
Total			67,307	-	29,277	38,030
2 Pumper Trucks						
	FY24	2.59%	76,174		76,174	-
	FY25	2.59%	78,752			78,752
	FY26	2.59%	81,420			81,420
	FY27	2.59%	84,177			84,177
	FY28	2.59%	87,028			87,028
	FY29	2.59%	89,975			89,975
	2030-2031	2.59%	189,194			189,194
Total			686,720	-	76,174	610,546
Fire Truck						
	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			538,076	-	104,039	434,037
Asphalt Truck (2021 Kenworth T370)						
	FY 24	3.43%	16,788		16,788	-
Total			16,788	-	16,788	-
2022 Dodge Durango						
	FY 24	2.94%	13,273		13,273	-
	FY 25	2.94%	10,214			10,214
Total			23,487	-	13,273	10,214
2020 Fire Truck-Bankfirst						
	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
	FY29	1.59%	158,371			158,371
	2029-2031	1.59%	242,331			242,331
Total			1,155,830	-	146,258	1,009,572
Utility Associates-Body Camera						
	FY 24	0.00%	77,700		77,700	-
	FY 25	0.00%	77,700			77,700
Total			155,400	-	77,700	77,700
FUSUS Real Time Crime Center						
	FY 24	0.00%	65,000		65,000	-
Total			65,000	-	65,000	-
Harley-Davidson Motorcycles						
	FY 24	0.00%	6,300		6,300	-
Total			6,300	-	6,300	-

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2024

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 9/30/2023</u>	<u>Transactions</u>		<u>Balance 9/30/2024</u>
Notes Payable						
Governmental Activities:						
Dell Server						
	FY24	5.81%	23,050		23,050	-
	FY25	5.81%	24,839			24,839
	FY26	5.81%	26,768			26,768
	FY27	5.81%	28,847			28,847
Total			103,504	-	23,050	80,454
Dell Server Storage Array						
	FY24	6.81%	2,358		2,358	-
	FY25	6.81%	4,713			4,713
	FY26	6.81%	5,056			5,056
	FY27	6.81%	5,425			5,425
	FY28	6.81%	7,707			7,707
Total			25,259	-	2,358	22,901
10 Multisensor Fixed Cameras						
	FY24	6.28%	9,003		9,003	-
Total			9,003	-	9,003	-
Total Notes Payable, Governmental Activities			2,852,674	-	569,220	2,283,454
Notes Payable						
Business-type Activities:						
Water Pollution Control Revolving Loan						
	FY24	1.75%	219,210		219,210	-
	FY25	1.75%	223,077			223,077
	FY26	1.75%	37,562			37,562
Total			479,849	-	219,210	260,639
Drinking Water Systems Improvements Revolving Loan						
	FY24	2.50%	56,567		56,567	-
	FY25	2.50%	57,998			57,998
	FY26	2.50%	54,452			54,452
Total			169,017	-	56,567	112,450
Water Pollution Control Revolving Loan						
	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			89,881	-	15,865	74,016
MDA Capital Improvements Loan Prom Note #06-347-CP-01						
	FY24	2.00%	44,691		44,691	-
	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
	FY29	2.00%	53,271			53,271
	FY30	2.00%	41,902			41,902
Total			358,640	-	44,691	313,949

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2024

Notes Payable						
Business-type Activities:						
<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 9/30/2023</u>	<u>Transactions</u>		<u>Balance 9/30/2024</u>
				<u>Issued</u>	<u>Redeemed</u>	
Drinking Water Systems						
Improvements Revolving Loan						
	FY24	2.00%	22,479		22,479	-
	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
	FY29	2.00%	26,380			26,380
	FY30	2.00%	25,264			25,264
Total			182,461	-	22,479	159,982
MDA Capital Improvements Loan						
Prom Note #07-347-CP-01						
	FY24	2.00%	39,304		39,304	-
	FY25	2.00%	38,629			38,629
	FY26	2.00%	33,774			33,774
	FY27	2.00%	13,562			13,562
Total			125,269	-	39,304	85,965
MDA Capital Improvements Loan						
Prom Note #12-347-CP-01						
	FY24	2.00%	61,973		61,973	-
	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
	FY29	2.00%	68,073			68,073
	2030-2034	2.00%	361,536			361,536
	2035-2037	2.00%	157,683			157,683
Total			908,352	-	61,973	846,379
MDA Capital Improvements Loan						
Prom Note #17-347-CP-01						
	FY24	2.00%	33,787		33,787	-
	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
	FY29	2.00%	36,165			36,165
	2029-2033	2.00%	192,076			192,076
	2033-2038	2.00%	194,664			194,664
Total			594,338	-	33,787	560,551
3 Refuse Trucks & Knuckle Boom						
	FY24	2.59%	122,435		122,435	-
	FY25	2.59%	125,606			125,606
Total			248,041	-	122,435	125,606
Garbage Truck/Front End Loader						
	FY24	7.00%	39,952		39,952	-
	FY25	7.00%	40,946			40,946
	FY26	7.00%	41,966			41,966
Total			122,864	-	39,952	82,912
MDA Capital Improvements Loan						
Prom Note #16-347-CP-01						
	FY24	2.00%	19,520		19,520	-
	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
	FY29	2.00%	18,436			18,436
	2030-2034	2.00%	97,914			97,914
	2035-2038	2.00%	67,169			67,169
Total			273,207	-	19,520	253,687

City of Starkville, Mississippi
Schedule of Long-Term Notes
September 30, 2024

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 9/30/2023</u>	<u>Transactions</u>		<u>Balance 9/30/2024</u>
Notes Payable						
Business-type Activities:						
MDA Capital Improvements Loan						
Prom Note #16-347-CP-02						
	FY24	2.00%	26,745		26,745	-
	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
	FY29	2.00%	28,920			28,920
	2030-2034	2.00%	153,596			153,596
	2035-2037	2.00%	63,769			63,769
Total			383,100	-	26,745	356,355
MDA Capital Improvements Loan						
Prom Note #17-347-CP-02						
	FY24	2.00%	12,782		12,782	-
	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
	FY29	2.00%	13,103			13,103
	2030-2034	2.00%	69,591			69,591
	2035-2039	2.00%	74,020			74,020
	FY40	2.00%	5,403			5,403
Total			224,771	-	12,782	211,989
2021 Tractor and Cutter						
	FY24	5.00%	13,926		13,926	-
Total			13,926	-	13,926	-
2021 Rear Loader Truck						
	FY24	1.35%	42,847		42,847	-
	FY25	1.35%	57,534			57,534
Total			100,381	-	42,847	57,534
2022 Kubota Tractor						
	FY24	2.94%	25,032		25,032	-
	FY25	2.94%	19,261			19,261
Total			44,293	-	25,032	19,261
2022 Knuckleboom Loader						
	FY24	2.50%	62,372		62,372	-
	FY25	2.50%	63,945			63,945
	FY26	2.50%	32,576			32,576
Total			158,893	-	62,372	96,521
2023 Freightliner M2						
	FY24	2.40%	47,922		47,922	-
	FY25	2.40%	49,082			49,082
	FY26	2.40%	50,271			50,271
	FY27	2.40%	51,488			51,488
	FY28	2.40%	13,065			13,065
Total			211,828	-	47,922	163,906
8 Yard Rear Loader						
	FY24	6.75%		18,266	18,266	-
	FY25	6.75%		38,284		38,284
	FY26	6.75%		40,972		40,972
	FY27	6.75%		43,849		43,849
	FY28	6.75%		23,064		23,064
Total			-	164,435	18,266	146,169
Total Notes Payable, Business-type Activities			4,689,111	164,435	925,675	3,927,871
Total Notes Payable			\$ 7,541,785	\$ 164,435	\$ 1,494,895	\$ 6,211,325

City of Starkville, Mississippi
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024

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 Justice				
Passed through US Marshall's Service				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03435-UHPX	\$ -	\$ 43,532
Total United States Department of Justice			-	43,532
United States Department of Homeland Security				
Passed-through Mississippi Emergency Management Agency				
Homeland Security Grant	97.067	22HS347	-	22,000
Homeland Security Grant	97.067	A22HS347	-	38,695
Homeland Security Grant	97.067	A23LE347	-	280,005
Assistance to Firefighters Grant	97.044	EMW-2021-FG-03372	-	140,909
Total United States Department of Homeland Security			-	481,609
United States Department of Transportation				
Safe Streets and Roads for All	20.939	693JJ32340308	-	192,000
Passed through Mississippi Department of Transportation:				
Airport Improvement Program	20.106	3-28-0068-026-2021	-	9,092
Airport Improvement Program	20.106	3-28-0068-027-2022	-	59,000
Airport Improvement Program	20.106	3-28-0068-028-2022	-	34,416
Airport Improvement Program	20.106	3-28-0068-029-2023	-	184,711
Airport Improvement Program	20.106	3-28-0068-030-2023	-	3,849
Airport Improvement Program	20.106	3-28-0068-032-2024	-	17,640
Total Airport Improvement Program			-	308,708
Highway Planning and Construction	20.205	FLBD-7113-00(004)LPA/108418-801000	-	542,128
Highway Planning and Construction	20.205	STP-0420-00(026)LPA/109194-701000	-	322,135
Total Highway Planning and Construction			-	864,263
Total United States Department of Transportation			-	1,364,971
United States Department of Public Safety				
Passed through Mississippi Department of Public Safety				
JAG Hot Spot Grant	16.738	15PBJA-22-GG-00637	-	55,795
State and Community Highway Safety	20.600	PT-2024-PT-23-11	-	7,383
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	154AL-2024-ST-23-11	-	90,148
Total United States Department of Public Safety			-	153,326
United States Department of Treasury				
Passed through Mississippi Development Authority:				
Appalachian Area Development	23.002	MS-19749	-	20,000
Total United States Department of Treasury			-	20,000
Total Expenditures of Federal Awards			\$ -	\$ 2,063,438

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, 2024

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, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative 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
City of 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, 2024, 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 August 4, 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
August 4, 2025

Watkins Ward and Stafford, P.C.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE 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. 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
Lauren M. Bowen, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

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

Report on Compliance for the Major Federal Program

Opinion on the 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 the City of Starkville, Mississippi's major federal program for the year ended September 30, 2024. City of Starkville, Mississippi's major federal program is identified in the summary of auditors' 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 its major federal program for the year ended September 30, 2024.

Basis for Opinion on the 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 the 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 program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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 the 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

August 4, 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
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggars, 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
Lauren M. Bowen, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

The Honorable Mayor and Board of Aldermen
City of Starkville, Mississippi

We have audited the financial statements of the City of Starkville, Mississippi, as of and for the year ended September 30, 2024, and have issued our report thereon dated August 4, 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 **2024-01**.

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
August 4, 2025

Watkins Ward and Stafford, P.C.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

City of Starkville, Mississippi
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2024

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? No

Noncompliance material to the financial statements noted? Yes

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 the major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
---------------------	---

20.205	Highway Planning & Construction
--------	---------------------------------

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, 2024

Section 2: Financial Statement Findings

Material Non-Compliance

2024-01: Revenue Bond Ordinance Requirements Not Followed (Repeat Finding - 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, Mississippi
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2024

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.

Recommendation

All required bond-related accounts should be adequately funded.

Status

The Electric Department still fails to follow revenue bond ordinance requirements. This is still a finding in the current year report. See Finding 2024-01.



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

AGENDA ITEM DEPT.:
AGENDA DATE: 9-02-2025
PAGE: 1

SUBJECT: Consideration of the engagement of Watkins, Ward & Stafford, PLLC for the Fiscal Year 2025 audit for the City of Starkville, Starkville Water / Wastewater and Starkville Utilities.

FISCAL NOTE:

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:**

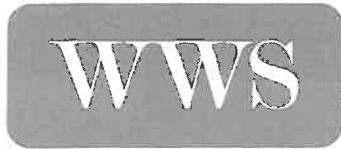
**DIRECTOR'S
AUTHORIZATION:**

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:

Approval of the engagement of Watkins, Ward & Stafford, PLLC for the Fiscal Year 2025 audit for the City of Starkville, Starkville Water / Wastewater and Starkville Utilities.



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

One Professional Plaza
P.O. Box 1345
Phone (662) 323-9071

Starkville, MS 39759
Starkville, MS 39760
Fax (662) 323-9075

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggers, 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
Lauren M. Bowen, CPA

August 25, 2025

To the Honorable Mayor and Board of Aldermen
City of Starkville
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide for the City of Starkville for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Starkville as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Starkville's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Starkville's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual
- 3) The City's proportionate share of the net pension liability and contributions (excluding Starkville Electric Department).
- 4) Starkville Electric Department's proportionate share of the net pension liability and contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Starkville's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Notes to Schedule of Expenditures of Federal Awards
- 3) Schedule of Surety Bonds for Municipal Officials
- 4) Schedule of Bonded Indebtedness
- 5) Schedule of Long-Term Notes

- 6) General Fund Combining Balance Sheet by Activity
- 7) General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
- 8) Balance Sheet- Non-major Governmental Funds
- 9) Statement of Revenues, Expenditures, and Changes in Fund Balances- Non-major Governmental Funds
- 10) Statement of Net Position- Non-major Enterprise Funds
- 11) Statement of Revenues, Expenditures, and Changes in Fund Net Position- Non-major Enterprise Funds
- 12) Statement of Cash Flows- Non-major Enterprise Funds

The objectives of our audit 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 issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports

required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud
- Management override of controls
- Misappropriation of assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Starkville's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Starkville's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Starkville's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Starkville in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Confidentiality and Use of Third-Party Service Providers

We may from time to time, and depending on the circumstances, use certain third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal

awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the mayor and board of aldermen; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jerry R. (Randy) Scrivner, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 27, 2025.

If the data as requested by us is provided in full and the audit commences upon completion of such provision, we will agree to a penalty of 10% of the contract price for every month that the delivery date of the audit report extends beyond June 30, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$76,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account is not paid within the time required by Miss Code Section 31-7-301, et sequental, and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and Board of Aldermen of the City of Starkville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City of Starkville and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Watkins, Ward and Stafford, PLLC



Jerry R. (Randy) Scrivner, CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Starkville.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



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

561 Commerce St. P.O. Box 1216 West Point, MS 39773
Phone (662) 494-5732 Fax (662) 495-1890

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
Lauren M. Bowen, CPA

August 25, 2025

To the Board of Aldermen and Edward Kemp, General Manager

Starkville Utilities
200 North Lafayette Street
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide the Electric Department of the City of Starkville, Mississippi (the "Electric Department") for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the Electric Department as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Electric Department's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Electric Department's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the Electric Department's Proportionate Share of the Net Pension Liability
- 3) Schedule of Electric Department Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies the Electric Department's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Analysis of Utility Plant and Accumulated Depreciation
- 2) Detailed Comparative Statements of Income

In connection with our audit of the financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other

information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) List of Governing Officials

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Electric Department and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions,

including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, errors in reconciling the bank accounts, errors in the physical inventory process, capital assets not properly authorized and/or depreciated, payables and/or accruals not properly recorded, improper revenue recognition due to fraud, disbursements not properly recorded and/or authorized, and employees paid at incorrect rates and/or for incorrect hours.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Electric Department's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous

financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the Electric Department in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Electric Department; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Tennessee Valley Authority or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Tennessee Valley Authority. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Harry W. Stevens, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for this fee is payable on presentation.

Reporting

We will issue a written report upon completion of our audit of the Electric Department's financial statements. Our report will be addressed to the board of aldermen and mayor of the City of Starkville, Mississippi. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Electric Department is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Electric Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

WATKINS, WARD AND STAFFORD, PLLC



Harry W. Stevens, CPA

RESPONSE:

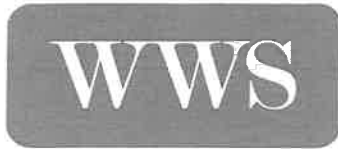
This letter correctly sets forth the understanding of the Electric Department of the City of Starkville, Mississippi.

Management's signature: _____

Title: _____

Governance signature: _____

Title: _____



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

One Professional Plaza
P.O. Box 1345
Phone (662) 323-9071

Starkville, MS 39759
Starkville, MS 39760
Fax (662) 323-9075

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggers, 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
Lauren M. Bowen, CPA

August 25, 2025

To the Honorable Mayor and Board of Aldermen
Starkville Water Department
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide for Starkville Water Department for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Starkville Water Department as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Starkville Water Department's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Starkville Water Department's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual
- 3) The City's proportionate share of the net pension liability and contributions (excluding Starkville Electric Department).
- 4) Starkville Electric Department's proportionate share of the net pension liability and contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Starkville Water Department's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Schedule of expenditures of Federal Awards
- 2) Notes to Schedule of Expenditures of Federal Awards
- 3) Schedule of Surety Bonds for Municipal Officials
- 4) Schedule of Bonded Indebtedness
- 5) Schedule of Long-Term Notes

- 6) General Fund Combining Balance Sheet by Activity
- 7) General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity
- 8) Balance Sheet- Non-major Governmental Funds
- 9) Statement of Revenues, Expenditures, and Changes in Fund Balances- Non-major Governmental Funds
- 10) Statement of Net Position- Non-major Enterprise Funds
- 11) Statement of Revenues, Expenditures, and Changes in Fund Net Position- Non-major Enterprise Funds
- 12) Statement of Cash Flows- Non-major Enterprise Funds

The objectives of our audit 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 issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports

required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud
- Management override of controls
- Misappropriation of assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Starkville Water Department's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Starkville Water Department's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Starkville Water Department's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Starkville Water Department in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Confidentiality and Use of Third-Party Service Providers

We may from time to time, and depending on the circumstances, use certain third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional

information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the mayor and board of aldermen; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jerry R. (Randy) Scrivner, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 3, 2025.

If the data as requested by us is provided in full and the audit commences upon completion of such provision, we will agree to a penalty of 10% of the contract price for every month that the delivery date of the audit report extends beyond June 30, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account is not paid within the time required by Miss Code Section 31-7-301, et sequential, and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and Board of Aldermen of the City of Starkville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than

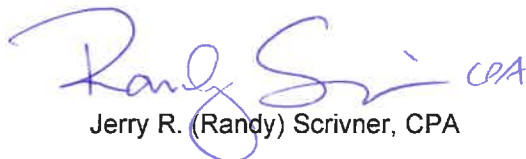
unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Starkville Water Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Watkins, Ward and Stafford, PLLC



Jerry R. (Randy) Scrivner, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Starkville Water Department.

Management signature: _____

Title:

Date:

Governance signature: _____

Title:

Date:

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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Consideration of disciplinary action recommended by Sanitation and Environmental Services Director Chris Smiley as a result of I.A.# 08112025 for a Sanitation and Environmental Services employee.

AMOUNT & SOURCE OF FUNDING:

N/A

FISCAL NOTE:

N/A

AUTHORIZATION HISTORY:

Documentation Provided

REQUESTING DEPARTMENT:

Sanitation and Environmental Services Department
Human Resources Department

DIRECTOR'S AUTHORIZATION:

Christopher Smiley, Sanitation and Environmental Services Director;
Human Resources Department

FOR MORE INFORMATION CONTACT:

Human Resources Department

SUGGESTED MOTION:

Move to approve the disciplinary action recommended by Sanitation and Environmental Services Director Chris Smiley as a result of I.A.# 08112025 for a Sanitation and Environmental Services employee.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Trenton Evans as a Water Technician for the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Trenton Evans - Non-exempt salary for the position of Water Technician I at \$34,840.00 (\$16.75 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 Hunter Gregg who resigned.

REQUESTING DEPARTMENT:

Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Trenton Evans as a Water Technician for the Utilities Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Kalia Uehara as a Communication and Outreach Intern for the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Kalia Uehara - Non-exempt salary for the position of Communication and Outreach Student Intern at \$14.00 per hour based on hours worked. This part time position is not eligible for benefits.

FISCAL NOTE:

Funds are included in the fiscal year 2024/25 budget.
80% of pay – Acct: 903.00 Electric Expense
5% of pay – Acct: 600 Water Distribution
5% of pay – Acct: 700 Wastewater
5% of pay – Acct: 800 Water Treatment
5% of pay – Acct: 900 Sewer

AUTHORIZATION HISTORY:

This is a new position that will be responsible for content creation, content scheduling, community engagement, trend monitoring, analytics, research, and collaboration assistance for Starkville Utilities Department before, during, and/or after utility related services, improvements, or repairs have been performed.

REQUESTING DEPARTMENT:

Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Kalia Uehara as a Communication and Outreach Intern for the Utilities Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Nathaniel Hinton as a Water Distribution Supervisor for the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Nathaniel Hinton - Non-exempt salary for the position of Water Distribution Supervisor at \$54,519.18 (\$26.21 per hour) based on 2080 hours. This position will include a 5% step progression salary increase upon successful completion of the following required certification: Wastewater Collections Systems (MSRWA) through the Mississippi Rural Water Association

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 Charles Jordan who retired.

REQUESTING DEPARTMENT:

Utilities Department

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Nathaniel Hinton as a Water Distribution Supervisor for the Utilities Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Waylon Slider as a Temporary Full-Time Meter Technician in the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Waylon Slider – Non-exempt salary of \$34,840 annually (\$16.75/hour), based on 2,080 hours.

FISCAL NOTE:

Funds are included in the FY 2024/2025 budget of the Utilities Department.
Salary distribution:

17% - 903.00 (Electric, Customer Records & Accounts Exp)
25% - 586.00 (Electric, Metering Exp)
58% - 604.50 (Water Distribution, Payroll Exp to Electric)

AUTHORIZATION HISTORY:

Waylon Slider was previously hired as a Seasonal Worker with Starkville Utilities but has reached the maximum time allowed in that classification. Due to ongoing metering disruptions, we are requesting to transition this role into a Temporary Full-Time Employee position. This will provide needed support for monitoring and installing meters. This position replaces Grant Sullivan who declined employment.

Temporary Full-Time Employee – A temporary employee is one who works assigned hours not to exceed a period of twelve (12) consecutive months. Temporary employees are paid hourly and are eligible to receive benefits.

REQUESTING DEPARTMENT:

Starkville Utilities

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager; or
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Waylon Slider as Temporary Full-Time Meter Technician in the Utilities Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Tamarius Miller as a Student Intern through the work-study program with the Starkville Oktibbeha Consolidated School District for the Utilities Department.

AMOUNT & SOURCE OF FUNDING:

Tamarius Miller – Non-exempt salary for the position of Student Intern at \$8.00 per hour based on hours worked. This part time position is not eligible for benefits.

FISCAL NOTE:

Funds are provided by the Gateway Workforce Services Program through Golden Triangle Planning and Development District and the Tennessee Valley Authority Workforce Development fund reimbursable to the Utilities Department.

AUTHORIZATION HISTORY:

Starkville Utilities was invited to interview High School Seniors that are a part of the CTE Program and their work-study program. Mr. Miller's interests and experience aligns with Starkville Utilities needs in the Metering and/or Water distribution divisions.

The Gateway Workforce Services Program provides funding for the first 100 hours at \$8 per hour through the local Planning and Development District. Assuming the internship is productive and beneficial for both parties, it is recommended to retain the student for the remainder of the school year at the same pay rate as a Student Intern. After exhausting funds from the Planning and Development District, Tennessee Valley Authority Workforce Development funds will be used for the salary.

REQUESTING DEPARTMENT:

Starkville Utilities

DIRECTOR'S AUTHORIZATION:

Edward Kemp, General Manager

FOR MORE INFORMATION CONTACT:

Edward Kemp, General Manager; or
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Tamarius Miller as a Student Intern through the work-study program with the Starkville Oktibbeha Consolidated School District for the Utilities Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Casey Ray as a Temporary Part-Time Aircraft Lineman (FBO) in the Starkville Airport Department.

AMOUNT & SOURCE OF FUNDING:

This position will be paid for actual hours worked not to exceed twenty (20) hours per week at \$14.00 per hour plus callouts. This position will not be eligible for benefits.

FISCAL NOTE:

Budgeted from line item # 015-505- 430-109

AUTHORIZATION HISTORY:

Casey Ray was previously hired as a Part-Time Aircraft Lineman for summer operations. This is a temporary replacement position for Luke Desantis who will be serving in the National Guard. The position is expected to be needed until November 28, 2025 to support Airport operations during the fall football season.

REQUESTING DEPARTMENT:

Starkville Airport Department

DIRECTOR'S AUTHORIZATION:

Rodney Lincoln, Airport Director

FOR MORE INFORMATION CONTACT:

Rodney Lincoln, Airport Director
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Casey Ray as a Temporary Part-Time Aircraft Lineman (FBO) in the Starkville Airport Department.



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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Cameron Bullard as a Full-Time Aircraft Lineman (FBO) in the Starkville Airport Department.

AMOUNT & SOURCE OF FUNDING:

Cameron Bullard – Non-exempt salary of \$35,609.60 annually (\$17.12/hour), based on 2,080 hours.

FISCAL NOTE:

Budgeted from line item # 015-505- 420-105

AUTHORIZATION HISTORY:

This is a replacement position previously held by Samuel Fisher who transitioned to a part time position.

REQUESTING DEPARTMENT:

Starkville Airport Department

DIRECTOR'S AUTHORIZATION:

Rodney Lincoln, Airport Director

FOR MORE INFORMATION CONTACT:

Rodney Lincoln, Airport Director
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Cameron Bullard as a Full-Time Aircraft Lineman (FBO) in the Starkville Airport Department.

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

AGENDA ITEM DEPT: Human Resources
AGENDA DATE: September 2, 2025
Page: 1

SUBJECT:

Request authorization to hire Ian Carmichael as a Non-Certified Firefighter in the Starkville Fire Department.

AMOUNT & SOURCE OF FUNDING:

Ian Carmichael - Base Salary for Non-Certified Firefighter, \$38,639.12 (\$14.02 per hour) for entry level based on 2756 hours.

FISCAL NOTE:

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

AUTHORIZATION HISTORY:

This is a replacement position previously held by Joe Powell who declined employment.

REQUESTING DEPARTMENT:

Starkville Fire Department

DIRECTOR'S AUTHORIZATION:

Chief Dewayne Davis, Fire Chief

FOR MORE INFORMATION CONTACT:

Chief Dewayne Davis, Fire Chief
Human Resources Department

SUGGESTED MOTION:

Move approval to hire Ian Carmicheal as a Non-Certified Firefighter in the Starkville Fire Department.

PRELIMINARY MOVING REPORT FOR 8/2/2025									
Crate #	Parcel #	Location	Owner	Owner Address	Owner City, State, Zip	Inspector			
1	CE-25-147	102C-00-147.00	Marv Ann Miles	203 Curtis Cir	Starkville, MS 39759	SG			
2	CE-25-147	102C-00-151.00	Hearts Beaty, L Etal	1893 14th. Section Rd	Starkville, MS 39759	SG			
3	CE-25-107	118B-00-068.00	Adrian Beatty Philip	512 Iona	Starkville, MS 39759	KB			
4									
5									
6									
7	CE-25-107	103P-00-008.00	Central, Inc	1237 Disappointment Rd	Starkville, MS 39759	TM			
			Richard Wilkerson						
			As of 8/2/2025						
			MOVED						
			NOT MOVED						



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

AGENDA ITEM DEPT.:
AGENDA DATE: September 2, 2025
PAGE: 1

SUBJECT: Consideration of accepting the sole source quote from Wesco/Anixter Inc. for 24 A4 Meters in the amount of \$6,605.04.

AMOUNT & SOURCE OF FUNDING: 2025 Budget

FISCAL NOTE: Anixter Inc. \$6,605.04

AUTHORIZATION HISTORY:

**REQUESTING
DEPARTMENT:** Utilities

**DIRECTOR'S
AUTHORIZATION:** Edward Kemp, General Manager

FOR MORE INFORMATION, CONTACT: Edward Kemp (662)323-3133 ext.1101
These are a sole source item from Wesco/Anixter Inc. and are not on source of supply.

There is a 12 to 30 week lead time on the order.

SUGGESTED MOTION:

Move approval of accepting the sole source quote from Wesco/Anixter Inc. for A4 Meters in the amount of \$6,605.04.



Anixter Inc.
6423 Shelby View Dr.
Suite 108 (Utilities)
Memphis, TN 38134
Phone: (901) 531-1500
Fax: 901.527.7721

ACKNOWLEDGEMENT

ORDERED BY	ORDER DATE	ORDER NO.
	07/11/25	6470255-00
P.O. DATE	P.O. NUMBER	PAGE NO.
07/11/25	17517	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	HRA3B5BGB0010 A4 FORM 1S CL200 120-240V ** FAT METERS ** ** LMN HRA3B5BGB0010,0 ** 12 WEEK LEAD TIME **	4	4		each	275.21		1100.84
2	HRA3B5BGB0010 A4 FORM 1S CL200 12-240V ** LMN HRA3B5BGB0010,0 ** 30 WEEK LEAD TIME **	20	20		each	275.21		5504.20
2	Lines Total		Qty Shipped Total	0			Total Invoice Total	6605.04 6605.04

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.