

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 16, 2024
6:00 PM**

INVOCATION

PLEDGE OF ALLEGIANCE

CONSIDERATION OF MINUTES FROM PRIOR WORK SESSION

April 1, 2024

CONSIDERATION OF MINUTES FROM PRIOR BOARD MEETING

April 2, 2024

1. AGENDA ITEMS

- a) Special Event - Ardenland Sante South Wine Festival (Police Department)

2. CONSENT ITEMS

- a) Receive Fiscal Year 2023 Audit Report
- b) Approve Resolution Authorizing Employment of Certain Professionals in Connection with the Issuance of Tax Increment Limited Obligation Bonds, Series 2024 (the Renaissance Phase III and IV Project) Not To Exceed \$2,500,000.00
- c) Architectural Review for Oakley Square Lot 2 - Revisions
- d) Authorize the Public Works Director to advertise for Waste Hauler Services for Collection and Disposal of Recyclables
- e) Approve Central Pipe as Sole Source Vendor for Badger Water Meters
- f) Authorize the Mayor to sign the Contract Documents with Hemphill Construction, Inc. for the construction of the Highland Colony Parkway Water Tank and Well in the amount of \$9,612,018.00
- g) Approve Task Order No. 2 with Waggoner Engineering, Inc. for the preparation of a Safe Streets For All (SS4A) Grant Application for the redevelopment of West Jackson Street/Railroad District and approve an associated budget amendment by transferring \$20,000 from the General Fund to 001-201-600 (Engineering)
- h) Authorize the Mayor to sign Professional Services Agreement Amendment #1 to the Waggoner Engineering, Inc. General Services Agreement to agree to certain terms as required by ARPA, MCWI, and EPA-STAG grant projects
- i) Special Event - Southern AgCredit Fish Fry (Police Department)
- j) Special Event - Center for Integrative Health-Spring Into Wellness 5K (Police Department)

- k) Special Event - Century Ride (Police Department)
- l) Special Event - Dragon Boat Regatta (Police Department)
- m) Forfeiture of Guns (Police Department)
- n) Special Event - Pepsi Pops (Police Department)
- o) Budget Amendment - Accept Donation (Police Department)

3. PAYMENT OF CLAIMS

- a) 189722 - 190103 and April 5, 2024 Payroll (\$1,737,274.18)

4. EXECUTIVE SESSION

ADJOURNMENT

INFORMATION FOR MAYOR AND BOARD

March 2024 Financial Statement

April 2024 Sales Tax Report

**MINUTES OF THE SPECIAL MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF RIDGELAND
APRIL 12 2024
6:00 P.M.**

The Mayor opened the special called meeting of the Mayor and Board of Aldermen. Present were Alderman Ken Heard, Alderman Kevin Holder, Alderman D. I. Smith, Alderman Wesley Hamlin, Alderman Bill Lee, Alderman Brian Ramsey, City Attorney John Scanlon, and City Clerk Paula Tierce. Absent was Alderman Chuck Gautier.

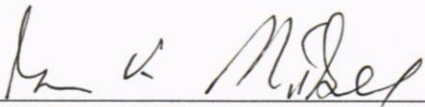
The City Clerk adjudicated that proper notice was made; a copy of which is attached hereto as Exhibit "A".

The Mayor presented the proposed agenda for the regular meeting scheduled on Tuesday, April 2, 2024.

Each item was discussed with no action being taken by the Board of Aldermen.

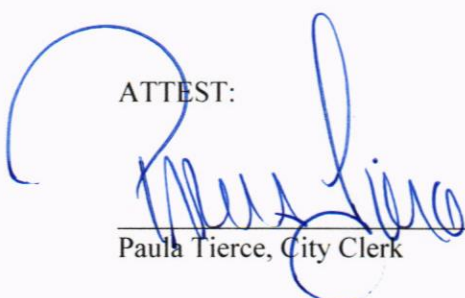
The meeting concluded at 6:11 p.m.

WITNESS MY SIGNATURE, this the 8th day of April, 2024.



GENE F. MCGEE, MAYOR

ATTEST:



Paula Tierce, City Clerk



**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 2, 2024
6:00 PM**

The Mayor opened the April 2, 2024 meeting of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee, City Attorney John Scanlon, and City Clerk Paula Tierce.. The meeting was opened with an invocation by Alderman Wesley Hamlin followed by the pledge of allegiance.

The Mayor and Board of Aldermen were provided the City Attorney's statement through March 27, 2024.

Next came the matter of accepting the Minutes of the March 18, 2024 Work Session and the March 19, 2024 Board of Aldermen meeting. The Minutes were accepted with no corrections noted.

Next came the consideration of the Consent Agenda. Alderman D. I. Smith moved to approve the Consent Agenda as follows:

- a) Surplus Forfeited Weapons (Police Department) - Resolution Attached Hereto as Exhibit "A"
- b) Special Event - Township Jazz Festival (Police Department) - Exhibit "B"
- c) Special Event - St. Andrew's Saints 5K (Police Department) - Order Attached Hereto as Exhibit "C"
- d) Special Event - St. Joseph Bruin Burr 5K (Police Department) - Order Attached Hereto as Exhibit "D"
- e) Approve Grading Plans for a Substation associated with a Data Center - Order Attached Hereto as Exhibit "E"
- f) Authorize the Mayor to Sign the Cooperation Agreement between Madison County, Mississippi, and the City of Ridgeland, Mississippi, Regarding the Funding of Certain Road Improvements Located within the City of Ridgeland (Madison County 2024 Road Plan) - Order Attached Hereto as Exhibit "F"
- g) Approve a Budget Amendment transferring \$29,582.13 from PURF and increasing 400-650-575 (Materials) by \$5,786.13 and 400-650-603 (Professional Fees - Utilities) by

\$23,796.00 for work associated with an equal amount payment received from Century Construction for required utility improvements at the Porsche Dealership - Resolution Attached Hereto as Exhibit "G"

h) Approve an Access Easement for Atmos including the elimination of an Access Easement within the Tank and Well Site (to be filed at closing) - Order Attached Hereto as Exhibit "H"

i) Authorize the Mayor to Sign Supplemental Agreement No. 2 (Revised) with AJ Construction, Inc. for the East County Line Road Resurfacing - STP-7305-00(012) LPA 109160-701000 - Order Attached Hereto as Exhibit "I"

j) Authorize the Mayor to Sign Supplemental Agreement No. 3 with AJ Construction, Inc. for the East County Line Road Resurfacing Project STP-7305-00(012) LPA 109160-701000 - Order Attached Hereto as Exhibit "J"

k) Approve Neel Schaffer CE&I Invoice 1094848 for the East County Line Road Resurfacing Project - STP-7305-00(012) in the amount of \$14,445.89 - Order Attached Hereto as Exhibit "K"

l) Cost Resolution for 414 Midway Ave - Resolution Attached Hereto as Exhibit "L"

m) Budget Amendment Reducing General Fund \$46,275 and Increasing Accounts 001-093-604 (Professional Fees) \$10,000, 001-093-620 (Printing & Binding) \$2,500, and 001-093-615 (Advertising) \$33,775 for the City of Ridgeland 125th Anniversary - Resolution Attached Hereto as Exhibit "M"

n) Budget Amendment Decreasing Account 001-100-730 (Police Department Capital) \$133,200, Increasing Account 001-450-845 (Debt Service - Principle) \$97,472 and Increasing Account 001-450-846 (Debt Service - Interest) \$35,729 - Resolution Attached Hereto as Exhibit "N"

o) Sewer Adjustments - Order Attached Hereto as Exhibit "O"

p) March 2024 Privilege License Report - Order Attached Hereto as Exhibit "P"

The motion was seconded by Alderman Brian Ramsey and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee

Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

Next came the payment of claims numbered 189492 - 189721 and the March 22, 2024

Payroll (\$2,347,549.96). Alderman Ken Heard moved to approve. The Motion was seconded by Alderman Bill Lee and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

The Mayor announced the need to go into Executive Session to discuss pending litigation. Alderman Brian Ramsey moved to go into Closed Session to discuss the need of going into Executive Session to discuss pending litigation. The motion was seconded by Alderman Chuck Gautier and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

CLOSED SESSION

Alderman D. I. Smith moved to go into Executive Session to discuss pending litigation. The motion was seconded by Alderman Kevin Holder and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

EXECUTIVE SESSION

Alderman Wesley Hamlin moved to leave Executive Session. The motion was seconded by Alderman Brian Ramsey and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee

Nay(s): None

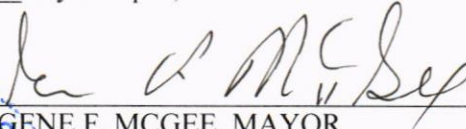
Abstention(s): None

The Mayor then declared the Motion carried.

The Mayor reopened the meeting and announced that there was no action taken by the Board of Aldermen during the Executive Session.

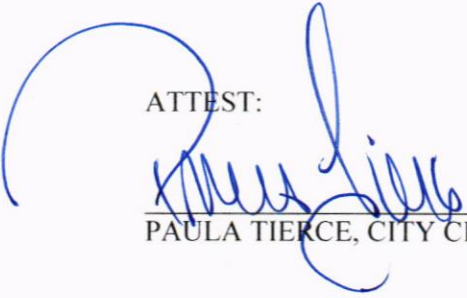
There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 6:49 p.m.

WITNESS MY SIGNATURE, this the 8th day of April, 2024.



GENE F. MCGEE, MAYOR

ATTEST:



PAULA TIERCE, CITY CLERK





police department

April 8, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Ardenland Sante South Wine Festival

I have attached a request for a Special Event permit from Arden Barnett with Ardenland. This event is the Sante South Wine Festival to be held on Saturday, May 4, 2024, from 7:30 p.m. until 10:00 p.m. at St. Andrew's Upper School.

Mr. Barnett is expecting a crowd of approximately 800. This event will comply with the city's ordinance regarding go cups and individuals will be carded and issued armbands. Arrangements are in place for restroom facilities, as well as site cleanup.

A post assignment has not been prepared but it is anticipated that a total of two (2) officers will work for approximately 2.5 hours. The use of reserve officers will be made if they are available for duty.

Checks in the amounts of \$100.00 and \$1,000.00 representing the filing fee and bond fee were attached with Special Event Permit Application

Your consideration and approval will be greatly appreciated.

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Brian Myers - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: Sante' South

EVENT LOCATION: St Andrews Episcopal School

EVENT DATE: Beginning May 4th, 2024 to Ending May 4th, 2024 Multiple Days: ☐ YES ☒ NO

EVENT HOURS: Beginning 07:30pm to Ending 10:00pm

TYPE OF EVENT: Fundraiser for The MIND Center

EVENT POINT OF CONTACT: Emily Wright CELL NUMBER: 228-282-9506
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Ardenland

ADDRESS: 622 Duling Ave Suite 212 CITY/STATE/ZIP: Jackson, MS 39216

ESTIMATED CROWD SIZE: 800 NUMBER OF EVENT PERSONNEL: 30

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: Inside Gymnasium

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Janidocs

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: _____

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☐ YES ☒ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☐ YES ☒ NO LOCATION(s): _____

POLICE/SECURITY PERSONNEL REQUIRED: 2 - 6 ☒ Police Dept. Assigned ☒ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Arden Barnett Contact Number: 601-292-7121

Applicant Signature: Arden Barnett Date: 2/13/24

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>2/14/24</u> <u>B</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .		
Chief of Police or Designee: <u>[Signature]</u>	DATE: <u>4-10-2024</u>	
Number of Overtime Officers: <u>2 officers @ 2.5 hours</u>	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		

Ridgeland Police Department

Intradepartmental Memorandum

TO: ASSIGNED PERSONNEL DATE: 13 MARCH 2024

FROM: LT. EDDY ADDISON

SUBJECT: POST ASSIGNMENT FOR ARDENLAND – SANTE SOUTH WINE FESTIVAL

We have received a Special Events Permit application from Arden Barnett with Ardenland. The event is the Sante South Wine Festival to be held on **Saturday, May 4, 2024, from 7:30 p.m. until 10:00 p.m.**, and will be held at the St. Andrews Upper School. Ms. Emily Wright is our point of contact and can be reached at 228-282-9506. Mr. Barnett's contact number is 601-292-7121.

1800 to 2230 hours

Officer	Badge No.	Patrol Car	Post Assignment	Post
Officer Andre Minter	78	TBA	Each officer is to be stationed at each gate checking IDs of the guests	1
Officer Toby Hegwood	130	PC		2

Officers are to be on site no later than 7:00 p.m. and to reach out to Ms. Wright upon arrival. Officers shall wear their special event uniform and operate off of TAC-2.



CITY OF RIDGELAND, MISSISSIPPI

Annual Comprehensive Financial Report
For the Fiscal Year Ended
September 30, 2023

Prepared by the Department of Finance and Administration
Paula W. Tierce, City Clerk
Ashley Daniel, Finance Manager

CONTENTS

<u>DESCRIPTION</u>	<u>PAGE</u>
INTRODUCTORY SECTION:	
Letter of Transmittal	1
Certificate of Achievement for Excellence in Financial Reporting	6
Organization Chart	7
Listing of City Officials	8
Geographic Location	9
FINANCIAL SECTION:	
Independent Auditor's Report	10
Management's Discussion and Analysis	13
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Exhibit A-1	
Statement of Net Position	35
Exhibit A-2	
Statement of Activities	36
Fund Financial Statements:	
Governmental Funds:	
Exhibit A-3	
Balance Sheet	37
Exhibit A-4	
Reconciliation of the Balance Sheet to the Statement of Net Position	38
Exhibit A-5	
Statement of Revenues, Expenditures, and Changes in Fund Balances	39
Exhibit A-6	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	40
Proprietary Funds:	
Exhibit A-7	
Statement of Net Position	41
Exhibit A-8	
Statement of Revenues, Expenses, and Changes in Net Position	42
Exhibit A-9	
Statement of Cash Flows	43
Notes to Financial Statements	45

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A:

Exhibit B-1	
Budgetary Comparison Schedule - General Fund	83
Exhibit B-2	
Schedule of the City's Proportionate Share of the Net Pension Liability	88
Exhibit B-3	
Schedule of the City's Contributions	89
Notes to Required Supplementary Information	90

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:

Major Governmental Funds:

Budgetary Comparison Schedules - Major Funds:

Exhibit C-1	
Debt Service Fund	92
Exhibit C-2	
Colony Park TIF Bond Debt Fund	93
Exhibit C-3	
2019 \$19.96M Bond Issue Fund	94
Exhibit C-4	
Purple Creek/Freedom Ridge Drainage Improvement Fund	95

Nonmajor Governmental Funds:

Combining Statements - Nonmajor Governmental Funds:

Exhibit C-5	
Combining Balance Sheet - Nonmajor Governmental Funds	98
Exhibit C-6	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	99

Budgetary Comparison Schedule - Nonmajor Special Revenue Fund:

Exhibit C-7	
Forfeiture and Seizure Fund	100

Combining Statements - Nonmajor Debt Service Funds:

Exhibit C-8	
Combining Balance Sheet - Nonmajor Debt Service Funds	101
Exhibit C-9	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	102

Budgetary Comparison Schedules - Nonmajor Debt Service Funds:

Exhibit C-10	
Higginbotham TIF Note Debt Fund	103
Exhibit C-11	
Renaissance Phase III TIF Note Debt Fund	104

Combining Statements - Nonmajor Capital Project Funds:

Exhibit C-12	
Combining Balance Sheet - Nonmajor Capital Projects Funds	105
Exhibit C-13	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds	106
Exhibit C-14	
Jackson Street Multi-Use Fund	107

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES -
CONTINUED:

Nonmajor Governmental Funds - continued:

Budgetary Comparison Schedules - Nonmajor Capital Project Funds:

Exhibit C-15	
City Entrance Sign Hwy 51 Fund	108
Exhibit C-16	
East County Line Road Rehab Improvements Fund	109
Exhibit C-17	
Lake Harbour Drive Extension Fund	110
Exhibit C-18	
Steed Road Multi-Use Trail Fund	111
Exhibit C-19	
Highland Commerce Drive Fund	112
Exhibit C-20	
Lake Harbour Overlay Fund	113
Exhibit C-21	
Wheatley Street Improvements Fund	114
Exhibit C-22	
Tennis Court Lighting Fund	115
Exhibit C-23	
Lake Harbour and Highway 51 Intersection Fund	116
Exhibit C-24	
Traffic Signal Equipment Improvements Fund	117
Exhibit C-25	
Highland Colony Rebuild Fund	118
Exhibit C-26	
City Center Fund	119
Exhibit C-27	
Jackson Street Redevelopment	120

SUPPLEMENTAL INFORMATION:

Schedule D-1: Schedule of Investments - All Funds	121
Schedule D-2: Schedule of Surety Bonds for Municipal Officials	122
Schedule D-3: Schedule of Changes in Long-Term Debt	123

STATISTICAL SECTION:

Financial Trends:

Table 1: Fund Balance and Net Position by Components	125
Table 2: Changes in Net Position	127
Table 3: Changes in Fund Balances of Governmental Funds	130
Table 4: General Governmental Expenditures by Function	132
Table 5: General Government Tax Revenue by Source	133

Revenue Capacity:

Table 6: Property Tax Levies and Collections	134
Table 7: Assessed and Actual Value of Property	135
Table 8: Property Tax Rates - Direct and Overlapping Governments	136
Table 9: Principal Taxpayers	137

STATISTICAL SECTION - CONTINUED:

Debt Capacity:

Table 10: Special Assessment Billings and Collections	138
Table 11: Computation of Direct and Overlapping Bonded Debt	139
Table 12: Ratios of Outstanding Debt by Type	140
Table 13: Legal Debt Margin Information	141
Table 14: Ratio of Net General Obligation Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	142
Table 15: Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total Governmental Expenditures	143
Table 16: Pledged Revenues	144

Demographic and Economic Information:

Table 17: Demographic and Economic Statistics	145
Table 18: Education Related Information	146
Table 19: Principal Employers	147
Table 20: Construction Activity	148
Table 21: Property Value and Construction	149

Operating Information:

Table 22: Full-time Equivalent Government Employees by Function	150
Table 23: Operating Indicators by Function	151
Table 24: Capital Assets Indicators by Function	152
Table 25: Miscellaneous Statistics	153

FEDERAL COMPLIANCE SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	154
Schedule of Findings and Questioned Costs	156
Summary Schedule of Prior Audit Findings	157

STATE COMPLIANCE SECTION:

Independent Auditor's Report on Compliance with State Laws and Regulations	158
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INTRODUCTORY SECTION (UNAUDITED)

This section contains a letter of transmittal intended to give the reader a concise but thorough understanding of the background, structure, and the economic and financial condition of the City. An organizational chart is included along with a listing of principal City officials.



March 27, 2024

To the Citizens of the City of Ridgeland, Mississippi:

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) of the City of Ridgeland, Mississippi, for the fiscal year ended September 30, 2023. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentations in the financial statements, including all disclosures, rests with the management of the City of Ridgeland. This report was prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

The City is responsible for establishing and maintaining internal controls to ensure that adequate accounting data is compiled to allow preparation of financial statements in conformity with GAAP. Because the cost of a control should not exceed the benefits likely to be derived, internal controls have been implemented to provide reasonable, but not absolute, assurance regarding the reliability of the financial statements. We believe the information as presented is complete and accurate.

BMSS, LLC, Certified Public Accountants, performed an examination, 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, of the basic financial statements for the City of Ridgeland. Their unmodified opinion is presented as the first page of the financial section of this report. Also, as required by federal law, a single audit was conducted for the year ended September 30, 2023. The related Single Audit reporting package on major federal program funds expended by the City of Ridgeland was prepared under separate cover.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the City of Ridgeland can be found immediately following the auditor's report.

Profile of the Government

The City of Ridgeland, incorporated in 1899, is located in central Mississippi in south Madison County. With a land area of 28 square miles, the City has grown rapidly since 1980. The City of Ridgeland has seen continuous growth in population from census figures of 11,714 in 1990 to 20,173 in 2000 to 24,047 in 2010. The latest population count as of July 1, 2022 is 24,404.

The Ross Barnett Reservoir, a major recreational area, adjoins Ridgeland to the east. The Natchez Trace Parkway, a federal park commemorating the historical route from Natchez, Mississippi to Nashville, Tennessee, goes through the heart of the City.

Ridgeland is a code-charter municipality that operates under a Mayor/Board of Aldermen form of government. The Mayor is full-time and is elected at-large. Of the seven aldermen, six are elected by ward and one is elected at-large. The Mayor and Board serve concurrent four-year terms. The next city-wide general election will be held in 2025.

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 100 west school street • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Paula W. Tierce, phr - city clerk / human resources director

board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore ward 6

Accounting System and Budgetary Control

The financial statements present information on the financial position and operations of the City as a single comprehensive reporting entity. The City of Ridgeland provides a full range of services to enhance and protect the lives of its citizens. The services include, but are not limited to, police and fire protection, water and sewer services, construction and maintenance of streets and infrastructure, planning and zoning, recreational and cultural services, and general administrative services.

The City of Ridgeland maintains specific budgetary controls. The objective of the budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Mayor and Board of Aldermen. Activities of the general funds, debt service funds, capital projects funds, and enterprise funds are included in the annual appropriated budget. The legal level of budgetary control, the level at which expenditure can not legally exceed the appropriated amount, is established by major expenditure classifications within departments. These major classifications are personnel, supplies, services, and capital outlay. Any change in the appropriated amount of any major classification requires approval by the Mayor and Board of Aldermen. The City Clerk can approve any transfer within a major classification.

Factors Affecting Financial Condition

The City of Ridgeland is located in one of the fastest growing areas of the state. The City has seen steady economic growth from the 1980s through 2020. The City issued building permits in 2023 with a construction value of over \$74 million.

Ridgeland continues to enjoy a balanced mix of residential and commercial development. The opening of 950,000 square foot Northpark Mall in 1985 was the catalyst for a retail building boom in this area. Other commercial development quickly followed the original opening of Northpark Mall, with an associated increase in residential construction. Northpark Mall announced a \$25 million renovation in 2017 that was completed in 2019. This renovation includes new interior finishes, new interior lighting, an expanded food court, new entrance features, new parking lot LED lighting, and a repaved parking lot. Now that it is complete, the mall has a brand new feel with a modern style with Southern charm and is expected to boost values and leases in the area. Northpark Mall ownership group purchased the adjacent movie theater, signed a lease agreement with B&B Theater, and has substantially renovated the facility to modernize with state of the art technology and furnishings. B&B Theater is a luxury multiscreen theater that offers the latest in sound and comfort and includes a MX4D Motion EFX auditorium.

In 2002 Madison County saw the beginning operations of a \$930 million Nissan production plant, which employs as many as four thousand employees in its automotive production facilities. The Nissan growth was accompanied by second-tier supplier growth and many more associated jobs.

Highland Colony Parkway was constructed in the late 1990s and has blossomed into a vibrant mixed-use corridor. Many international, national, and regional office headquarters have located along the Parkway. The Parkway is also home to numerous retail developments including Renaissance at Colony Park and Township at Colony Park. Renaissance is a multi-phased development with 780,000 square foot retail, restaurant, and office development that is adjacent to several mid-rise office buildings. The first phase of Renaissance is home to 400,000 square feet of retail, restaurant, and office businesses. The second phase of the Renaissance includes an additional 80,000 square feet of retail, restaurants, and a boutique movie theater. The third phase of Renaissance is anchored by a 150,000 square foot Costco and includes a Walk-On's restaurant and an 8,000 square foot retail building that includes an X-Finity store that opened May 2021.

Factors Affecting Financial Condition - continued:

Additional building sites for 150,000 square feet of retail and restaurant space are available in Renaissance Phase 3. Renaissance Phase 4 includes a Costco Fuel Center, a Wendy's, and a Chick-fil-A along with approximately 4 more acres of developable land. The 43 acres adjacent to Renaissance Phase 4 is in the planning phase for a mixed use commercial development.

Further north on Highland Colony Parkway, development has continued in the Township at Colony Park with the recent opening of the development's fifth upscale hotel, the AC Marriott. Nearby at Concourse at Colony Park, two new banks, Southern Ag Credit and an 80,000 square foot medical office building have recently been completed. The University of Mississippi Medical Center will be the anchor tenant in the 80,000 square foot medical office building, and UMMC is also building a \$150 million 43-acre development to the north of this building. In the 43-acre development, they are constructing an Ambulatory Care Facility and another medical office building with additional acreage for future expansion.

While the Highland Colony Parkway corridor remains the fastest growing area of the City of Ridgeland, areas along the newly constructed Colony Park Boulevard are continuing to develop. Joining the recently completed Horne LLP 95,712 square foot Class A+ office building, the 80-acre Prado Vista Development announced plans to begin construction on their commercial and residential mixed use development. The development is anchored by Topgolf, which is currently under construction. Other phases of development are expected to begin in late 2024.

The City's newest announcement is the \$4 billion investment by AWS, who has recently purchased over 400 acres in Ridgeland for the first phase of their multi-phase datacenter project. The development is projected to grow to over 700 acres. The first phase of the development is major investments in the community including a new one million gallon water tank and well, a new fire station, water system improvements, and sewer system improvements.

The interstate 55 corridor continues to grow with development. Hyundai recently remodeled their store along the I-55 frontage road and a new Porsche dealership began construction in March 2024 on the adjacent parcel. Holiday Inn Express opened in February 2024, and the Tru by Hilton will break ground in the second quarter of 2024. Holmes Community College is finalizing plans to build a new Medical Arts and Performance Hall building adjacent to their fitness facility on I-55.

Madison County and adjacent Hinds and Rankin counties comprise what is known informally as the "Metro Area". The City of Ridgeland has one of the lowest tax rates in the area, which has remained unchanged since 1992.

Long-Term Financial Planning

In 2008, a long-term strategic plan was adopted by the Mayor and Board of Aldermen with input from citizens and the business community. The primary focus during the coming years will be continued improvement of transportation infrastructure and neighborhood revitalization. As with any rapidly-growing municipality, the City of Ridgeland is faced with keeping up with current demand for services as well as planning for long-term growth.

Major Initiatives

The City of Ridgeland has received national recognition for Freedom Ridge Park, earning multiple awards from USA Softball and other organizations. This led to the City of Ridgeland being selected to host the Men's and Women's USA Softball National Championship Softball Series at Freedom Ridge Park in 2018. This marks only the second time the event will be held outside of USA Softball's headquarters in Oklahoma City, and on both occasions the City of Ridgeland was selected as the host site.

Ridgeland Recreation and Parks is also a nineteen time recipient of USA Softball's James Ferrell Award of Excellence, awarded to cities annually for hosting the country's highest rated softball tournaments. Ridgeland's Freedom Ridge Park was selected as the 2007 USA Softball National Complex of the Year. In 2018, Ridgeland Recreation and Parks designated space at Hite Wolcott Park to be used as a Miracle League Field. An existing field was renovated by the Miracle League of Central Mississippi into a new custom-designed field with accessible features.

Ridgeland is an environmental hero among cities, earning the following awards for its efforts in recycling and environmental protection: 2013 First Place Local Government Award from Keep Mississippi Beautiful, local Mayor Award, Public Works Director Award, and Steward in the Mississippi Department of Environmental Quality's Enhance Program since 2011, Local Government Recycler of the Year 2011 and 2013 from the Mississippi Recycling Coalition, established and environmental policy Merit Award from the American Society of Landscape Architects for the Ridgeland Area Master Plan and Tree City USA certification since 2009. The Ridgeland Area Master Plan earned a Clarion-Ledger/Mississippi Municipal League Excellence Award for Planning and Development in 2008 for its citizen-led process of developing a long-range vision for Ridgeland's future. The plan included progressive tactics to enhance development in a sustainable manner.

Ridgeland has also been recognized for its forward thinking and technology-oriented businesses. Ridgeland was named Mississippi's eCity 2013 by Google for its strong online business community, making Ridgeland one of the nation's digital capitals. BusinessWeek.com named Ridgeland as the Best Small City for Startups in Mississippi in 2009.

Known as a destination for bicycling and a promoter of bicycling safety, Ridgeland earned the bronze award for Bicycle Friendly Community 2010-2015 by the League of American Bicyclists. Designated bike routes in Ridgeland include the Natchez Trace Parkway and Highland Colony Parkway. Local bicycling events often use the multiuse trails, mountain bike trails and the bike routes in Ridgeland.

In 2007, the City of Ridgeland issued \$19,365,000 in bonds for improvement to the water and sewer system, widening Lake Harbour Drive to five lanes, and other miscellaneous drainage, roadway, and park improvements. Construction is completed.

In 2011, the City of Ridgeland issued \$5,825,000 in bonds for the design and construction of a City Center, which was selected as the priority project by the citizen-based Master Plan Steering Committee. The 2011 bonds also funded the construction of an open-air pavilion at the multi-use trail head. The pavilion includes picnic tables, restrooms, a bike rack and a bike repair station.

In 2014, the City issued \$5,100,000 in bonds for continued design and construction of the City Center and the Right-of-way and relocation of Colony Park Boulevard. In 2015, the City issued \$11.9 million bonds for

Major Initiatives - continued:

continued construction of the Lake Harbor Extension project. The project is estimated to cost approximately \$24 million. In 2019, the City issued \$19,960,000 in bonds for the continued construction of the City Center and improvements at Freedom Ridge and Wolcott parks. These projects are all complete.

The Mayor and Board of Aldermen continue to appropriate the minimum \$1 million of the annual budget for street maintenance.

Mississippi law limits the amount of general obligation debt a municipality may issue to 15% of total assessed valuation. With an assessed valuation of \$506,996,157, the City of Ridgeland's margin for further issuance of general obligation debt is \$40,285,844 as of September 30, 2023.

Moody's Investor Services, widely regarded as one of the top three companies in financial research and analysis, awarded the City of Ridgeland with a bond rating of Aa2. Aa2 is categorized as high-grade for long-term debt ratings. Aa2 is subject to very low credit risk. The Aa2 rating received by the City of Ridgeland is the highest bond rating among cities in the State of Mississippi.

Financial Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Ridgeland for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

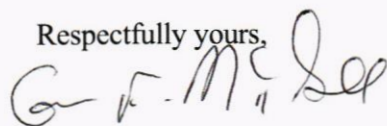
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. The reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. This was the thirty-first consecutive year that the City of Ridgeland received this prestigious award. We believe our current report continues to conform to the City of Achievement Program requirements, and we are submitting it to GFOA.

The preparation of this report on a timely basis could not have been accomplished without the cooperation of the entire staff of the Department of Finance Administration. We also wish to express our appreciation to the other departments within the City of Ridgeland for their submission of information for this report.

In conclusion, we acknowledge the Board of Aldermen who consistently support the goal of excellence in all aspects of financial management by the City of Ridgeland. Their continuing interest and support are greatly appreciated.

Respectfully yours,



Gene F. McGee
Mayor
City of Ridgeland



Paula Tierde
City Clerk
City of Ridgeland



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Ridgeland
Mississippi**

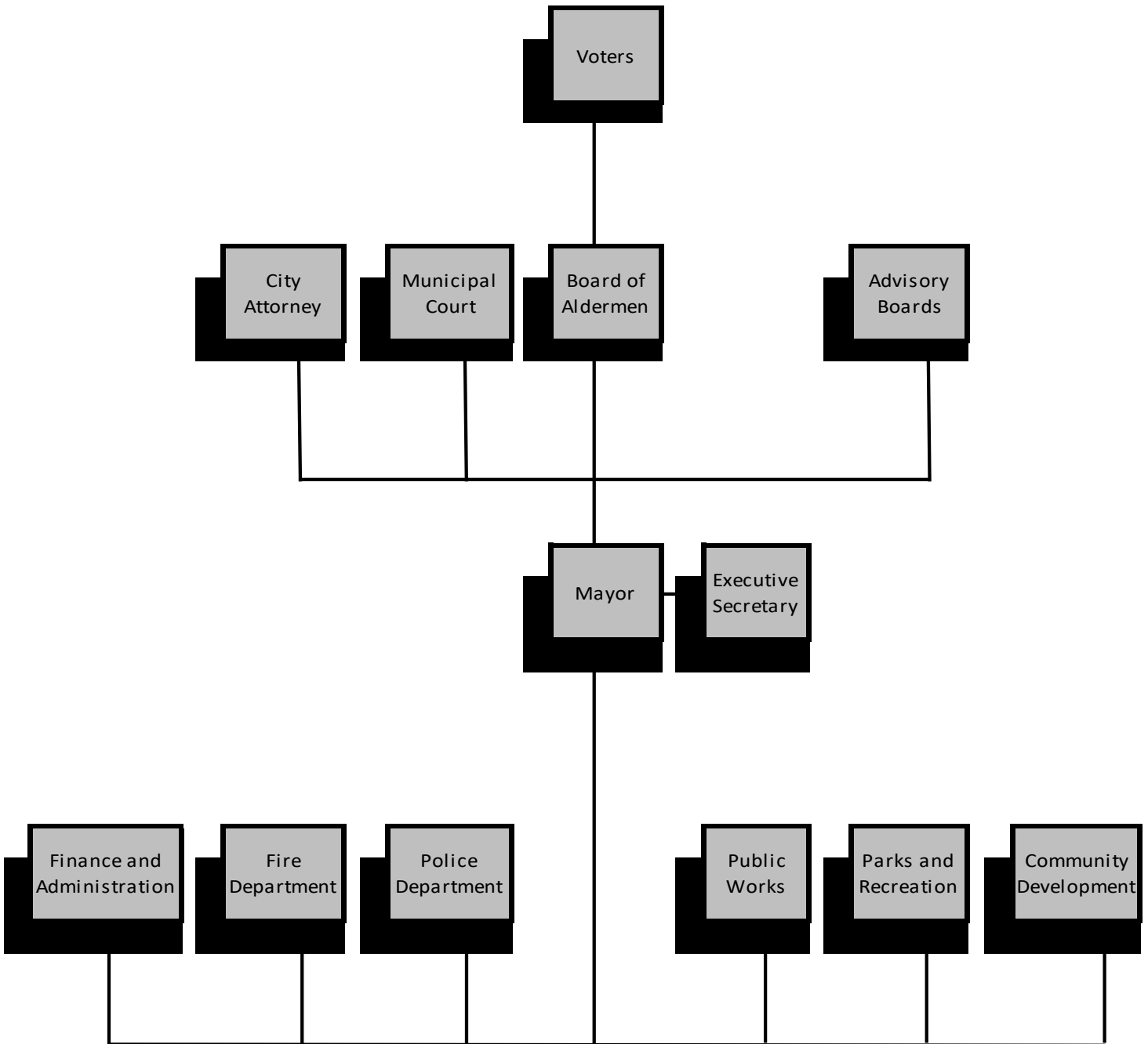
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

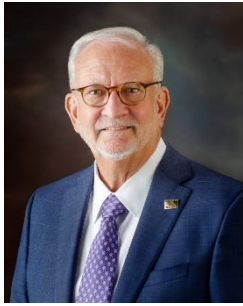
Executive Director/CEO

CITY OF RIDGELAND
ORGANIZATION CHART



CITY OF RIDGELAND
LISTING OF CITY OFFICIALS
AS OF SEPTEMBER 30, 2023

Elected Officials



Gene F. McGee
Mayor



D.I. Smith
Alderman At Large



Ken Heard
Alderman - Ward 1



Chuck Gautier
Alderman - Ward 2



Kevin Holder
Alderman - Ward 3



Brian Ramsey
Alderman - Ward 4



William "Bill" Lee
Alderman - Ward 5



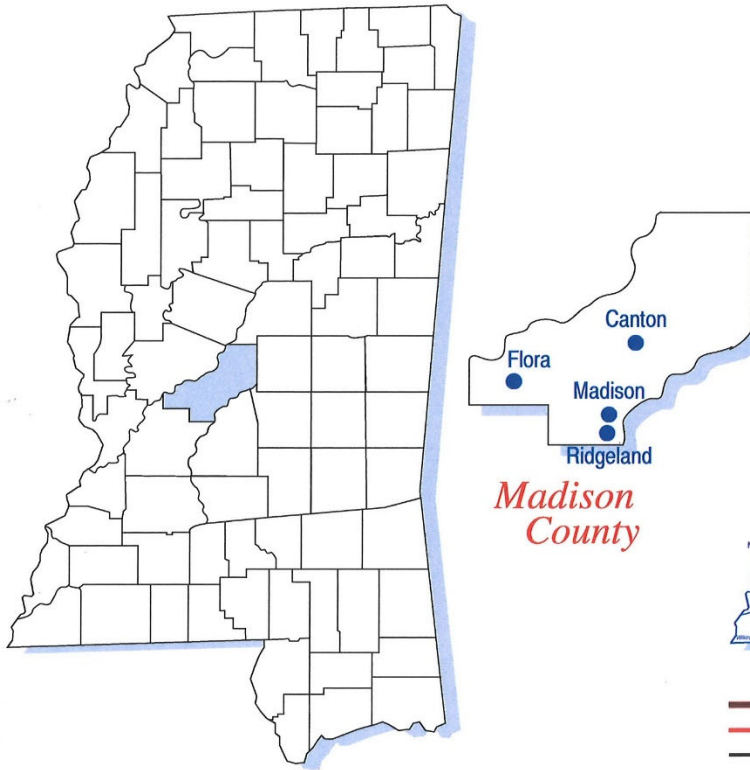
Wesley Hamlin
Alderman - Ward 6
Mayor Pro Tempore

Appointed Officials

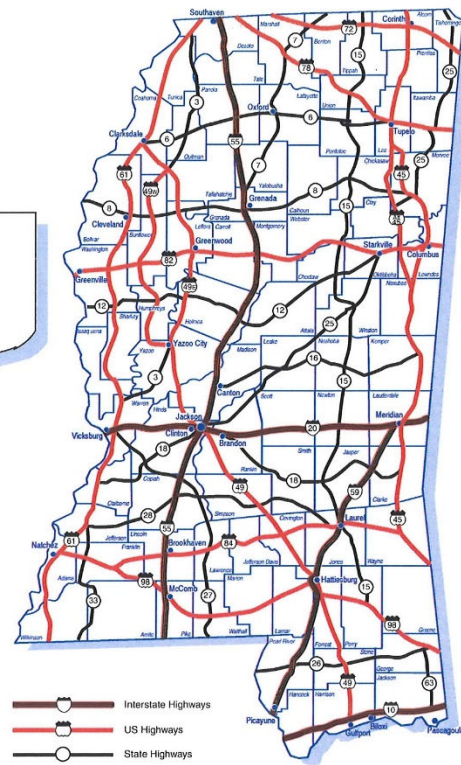
City Clerk
Public Works Director
Chief of Police
Fire Chief
Parks and Recreation Director
City Attorney
City Judge
City Judge
City Prosecutor

Paula W. Tierce
Alan Hart
Brian Myers
Matthew Bailey
John Sidney North
Jerry L. Mills
Hal McCarley
Robert Camp
Boty McDonald

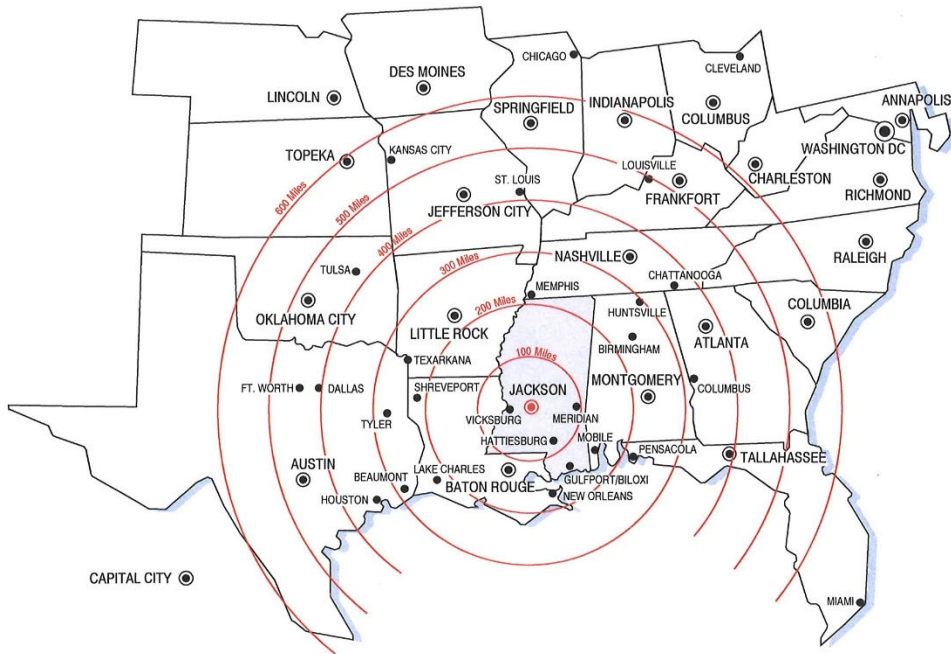
County Location



Federal/State Highways



Regional Map



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Board of Aldermen
City of Ridgeland
Ridgeland, 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 Ridgeland, Mississippi (the City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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'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.

Auditor's 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 to 34, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of the City's Contributions, and budgetary comparison information (Exhibits B1-B3) on pages 83 to 89 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

Required Supplementary Information - continued:

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's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and the supplemental information section 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 relate 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 nonmajor fund financial statements and the supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reports Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the City'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'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 the City's internal control over financial reporting and compliance.

BMSS, LLC

Ridgeland, Mississippi
March 27, 2024

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Our discussion and analysis of the City of Ridgeland's (the City) financial performance provides an overview of the City's financial activities for the year ended September 30, 2023. The intent of this discussion and analysis is to look at the City's financial performance as a whole. Readers are also encouraged to review the financial statements and the notes to the financial statements to enhance their understandings of the City's financial performance.

FINANCIAL HIGHLIGHTS

- Total net position of the City increased \$13,846,858, as a result of this year's operations (\$8,410,5955 increase in 2022).
- General revenues of the City account for \$36,919,516 or 60.65% of all revenues in 2023. General revenues accounted for 29,865,694 or 59.52% of all revenues in 2022. Program specific revenues in the form of charges for services and grants and contributions accounted for \$23,951,967 or 39.35% of total revenues in 2023, compared with \$20,314,449 or 40.48% of total revenues in 2022.
- The City had \$47,024,625 in expenses, an amount which increased when compared with the \$41,769,548 in expenses for 2022; \$23,951,967 of these expenses were offset by program specific charges for services, grants, and contributions. General revenues of \$36,919,516 and \$29,865,694 were adequate to provide for these programs in 2023 and 2022, respectively.
- Among the major funds, the General Fund had \$31,771,470 in revenues and \$26,889,898 in expenditures in 2023. In 2022, the General Fund had \$28,701,918 in revenues and \$25,000,328 in expenditures. The General Fund's fund balance increased by \$3,674,141 from 2022 to 2023 and increased by \$3,136,647 from 2021 to 2022.
- The Public Utility Fund had \$7,850,373 in operating revenues and \$6,903,199 in operating expenses. Its increase in net position after net non-operating expenses and transfers was \$4,043,657. Last year it reported \$7,288,348 in operating revenues and \$6,434,317 in operating expenses. The prior year increase in net position was \$413,767 after net non-operating expenses, transfers, and capital contributions.
- Capital assets, net of accumulated depreciation, increased by \$1,694,955 in the governmental activities from 2022 to 2023. Capital assets, net of accumulated depreciation, decreased by \$1,046,197 in the governmental activities from 2021 to 2022.
- Capital assets, net of accumulated depreciation, increased by \$2,251,864 in the business-type activities from 2022 to 2023. Capital assets decreased by \$739,682 in the business-type activities from 2021 to 2022.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL HIGHLIGHTS - CONTINUED:

- Long-term debt decreased by \$5,260,560 in the governmental activities from 2022 to 2023. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$5,151,222 in the governmental activities from 2021 to 2022.
- Long-term debt decreased by \$1,238,894 in the business-type activities from 2022 to 2023. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$1,212,754 in the business-type activities from 2021 to 2022.

USING THE ANNUAL FINANCIAL REPORT

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

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

REPORTING THE CITY AS A WHOLE

Statement of Net Position and Statement of Activities

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City, as a whole, looks at all financial transactions and asks the question, "How did we do financially during 2023?" The Statement of Net Position and the Statement of Activities answer this question.

These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the City's net position for the 2023 fiscal year and changes in them. The City's net position - assets plus deferred outflows of resources less liabilities and deferred inflows of resources - is one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. However, in evaluating the overall position of the City, non-financial information, such as changes in the City's tax base and the condition of the City's capital assets, will also need to be evaluated.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

REPORTING THE CITY AS A WHOLE - CONTINUED:

Statement of Net Position and Statement of Activities - continued:

In the Statement of Net Position and the Statement of Activities, the City is divided into two types of activities:

- **Governmental Activities** - Most of the City's basic services are reported here, which includes general government, police, fire, court services, public services, health and welfare, and culture and recreation. Property taxes, sales taxes, court fines and fees, and franchise taxes finance most of these activities.
- **Business-Type Activities** - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's public utility system, regional sewer system, and sanitation services are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The analysis of the City's major funds begins on page 35. The fund financial statements provide detailed information about the City's most significant funds - not the City as a whole. Based on restrictions on the use of monies, the City has established many funds which account for the multitude of services provided to the City's residents. Some funds are required to be established by State law, while others are established by the City to help control and manage money for a particular purpose. However, these fund financial statements focus on the City's most significant funds. The City's two types of funds - governmental and proprietary - utilize different accounting approaches.

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

The City of Ridgeland considers the General Fund, Debt Service Fund, Colony Park TIF Bond Debt Fund, the 2019 \$19.96M Bond Issue Fund, and the Purple Creek/Freedom Ridge Drainage Improvement Fund to be major funds and therefore presents information on these funds separately

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

REPORTING THE CITY AS A WHOLE - CONTINUED:

Reporting the City's Most Significant Funds - continued:

Fund Financial Statements - continued:

in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. Data from all other governmental funds are combined into a single, aggregated nonmajor fund presentation.

Proprietary funds - The City charges customers for certain services it provides. These services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are identical to the business-type activities that are reported in the government-wide statements but provide more detail and additional information such as cash flows. The Internal Service Fund is utilized to report activities that provide services for the City's other programs and activities. Because these services benefit both governmental as well as business-type functions, their cost has been included in both the governmental and business-type activities in the government-wide financial statements.

The City of Ridgeland maintains three individual enterprise funds. The City uses enterprise funds to account for its public utility system, regional sewer system and sanitation services. The proprietary fund financial statements provide separate information for the Public Utility Fund, East Madison County Regional Sewer Fund, and Sanitation Fund.

FINANCIAL ANALYSIS OF THE CITY

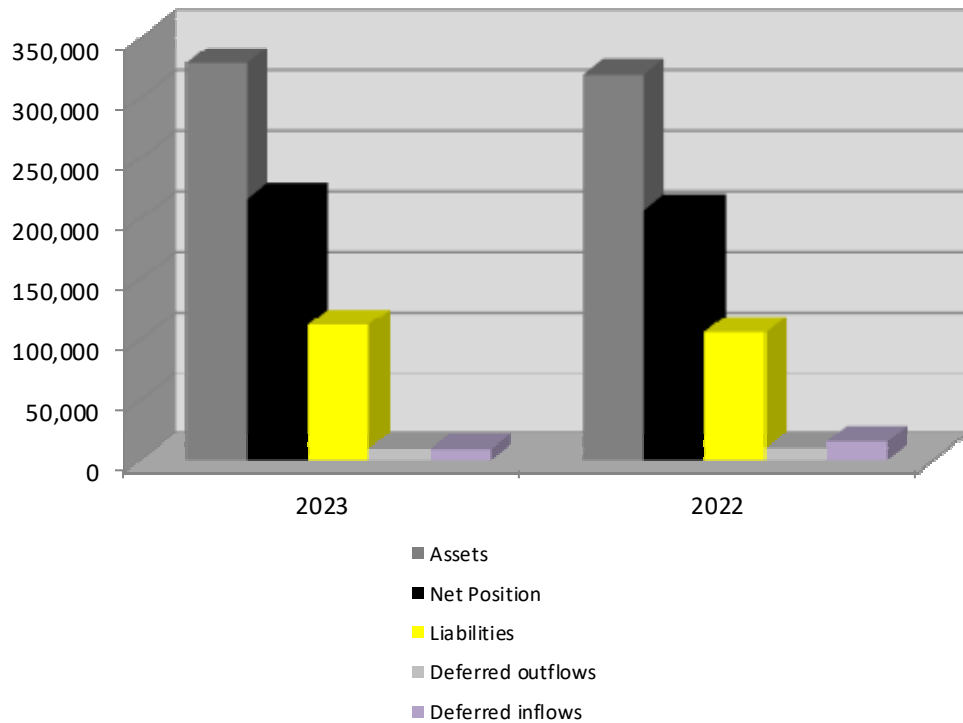
Over time the trend as well as the amount of net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$260,920,590 at September 30, 2023.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities

The following chart depicts the total amount of assets, deferred outflows, liabilities, deferred inflows and net position as of September 30, 2023 and 2022, in the governmental activities column of the government-wide financial statements. The amounts are expressed in thousands.



The largest portion of the City's net position for governmental activities (\$200,630,246, or 92.61%) is net investment in capital assets (capital assets less any capital related outstanding debt used to acquire those capital assets). Although the City's investment in capital assets is reported net of the related debt, it should be noted that the resources needed to repay this debt must be provided from other sources and not the capital assets themselves.

Table 1 provides a summary of the City's net position for governmental activities. The City's net position for governmental activities was \$216,633,955 and \$207,585,493 as of September 30, 2023 and 2022, respectively.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

(Table 1) Condensed Statements of Net Position - Governmental Activities At September 30, 2023 and 2022			
	2023	2022	Percentage Change
ASSETS:			
Current and other assets	\$ 64,803,403	\$ 56,777,200	14.1%
Capital assets	<u>263,728,615</u>	<u>262,033,659</u>	0.6%
Total assets	<u>328,532,018</u>	<u>318,810,859</u>	3.0%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	<u>9,252,014</u>	<u>9,961,643</u>	-7.1%
Total deferred outflows of resources	<u>9,252,014</u>	<u>9,961,643</u>	-7.1%
LIABILITIES:			
Current liabilities	11,991,098	9,337,232	28.4%
Noncurrent liabilities	<u>100,237,934</u>	<u>96,906,116</u>	3.4%
Total liabilities	<u>112,229,032</u>	<u>106,243,348</u>	5.6%
DEFERRED INFLOWS OF RESOURCES:			
Deferred property tax revenue	8,921,045	8,670,821	2.9%
Deferred inflows related to pension	<u>-</u>	<u>6,272,840</u>	-100.0%
Total deferred inflows of resources	<u>8,921,045</u>	<u>14,943,661</u>	-40.3%
NET POSITION:			
Net investment in capital assets	200,630,246	194,168,885	3.3%
Restricted	18,866,855	16,798,371	12.3%
Unrestricted	<u>(2,863,146)</u>	<u>(3,381,763)</u>	15.3%
Total net position	<u>\$ 216,633,955</u>	<u>\$ 207,585,493</u>	4.4%

In connection with the implementation of standards on accounting and financial reporting for pensions, management presents the following additional information related to governmental activities:

Total unrestricted net position (deficit)	\$ (2,863,146)
Less unrestricted deficit in net position resulting from implementation of GASB No. 68 and 71	<u>31,470,950</u>
Unrestricted net position, exclusive of the net pension liability effect	<u>\$ 28,607,804</u>

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

The Changes in Net Position for the years ended September 30, 2023 and 2022, are summarized in Table 2 below.

(Table 2)
Condensed Statements of Changes in Net Position - Governmental Activities
For the Years Ended September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>	<u>Percentage Change</u>
REVENUES:			
Program revenues:			
Charges for services	\$ 2,545,252	\$ 2,487,290	2.3%
Operating grants and contributions	268,397	161,661	66.0%
Capital grants and contributions	<u>5,783,470</u>	<u>6,394,973</u>	-9.6%
Total program revenues	<u>8,597,119</u>	<u>9,043,924</u>	-4.9%
General revenues:			
Property taxes	10,969,934	10,497,946	4.5%
Sales taxes	21,661,314	19,641,664	10.3%
Other revenues	<u>3,710,079</u>	<u>110,371</u>	3261.5%
Total general revenues	<u>36,341,327</u>	<u>30,249,981</u>	20.1%
Total revenues	<u>44,938,446</u>	<u>39,293,905</u>	14.4%
EXPENSES:			
General government	5,376,577	4,633,380	16.0%
Public safety	15,529,708	12,429,834	24.9%
Court services	220,558	243,147	-9.3%
Public services	9,753,000	8,896,882	9.6%
Health and welfare	141,180	135,378	4.3%
Culture and recreation	2,951,047	2,704,935	9.1%
Interest on long-term debt	<u>1,927,864</u>	<u>2,052,517</u>	-6.1%
Total expenses	<u>35,899,934</u>	<u>31,096,073</u>	15.4%
CHANGES IN NET POSITION BEFORE TRANSFERS	9,038,512	8,197,832	10.3%
TRANSFERS	<u>9,950</u>	<u>22,455</u>	-55.7%
INCREASE IN NET POSITION	9,048,462	8,220,287	10.1%
NET POSITION AT BEGINNING OF YEAR	<u>207,585,493</u>	<u>199,365,206</u>	4.1%
NET POSITION AT END OF YEAR	<u>\$ 216,633,955</u>	<u>\$ 207,585,493</u>	4.4%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

Governmental activities revenues increased \$5,644,541 from 2022 to 2023. The most significant changes resulted from the following:

- An increase of \$2,019,650 in sales tax revenue in 2023 compared with 2022. This increase reflects an increase in the overall economic activity occurring in the City as a result of increase in population and new businesses locating in the City. Additionally, property taxes increased \$471,988 in 2023 related to an increase in assessed values.
- An increase in interest and investment earnings of \$2,841,075 due to unfavorable market conditions for debt securities in 2022

Several revenue sources fund our governmental activities. The City's largest source of operating revenue was received from sales tax which accounted for 21,661,314 or 48.20% of total revenues; and property taxes accounted for \$10,969,934 or 24.41% of total revenues. Capital and operating grants and contributions amounted to \$6,051,867 or 13.47% of total revenues and charges for services amounted to \$2,545,252 or 5.66% of total revenues.

Governmental activities expenses increased \$4,803,861 from 2022 to 2023 which represents a 15.45% increase. This increase is largely due to a \$2,639,753 increase in pension expense due to the poor performance of the investment portfolio of the state pension plan during the year ended June 30, 2022 (measurement date) and an increase in salaries and benefits of \$1,434,216 due to raises and increases in benefit rates. Additionally, depreciation expense increased \$250,394 due to acquisitions of capital assets. Major expense activities include police and fire safety expenses accounting for 43.26% of the total program expenses and public services expenses accounting for 27.17%. The City of Ridgeland is committed to providing the best services possible for its citizens.

The City of Ridgeland has worked very hard to increase our property tax base and our sales tax collections by being proactive with new businesses in our City and limiting increases in operating costs to the minimum amount necessary to provide essential services for each department. The ability of the City to continue to provide quality services without increasing taxes rests on the City management's ability to keep these costs in line.

General Government Functions

The City's General Fund is used to account for expenditures of traditional services as well as all financial resources other than those required to be accounted for in other funds. General Fund revenues include property tax, sales tax, intergovernmental revenues, various permit fees, franchise taxes, fines, and other sources as indicated on the accompanying graphs and tables.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Table 3
General Fund Revenues and Expenditures
For the Years Ended September 30, 2023 and 2022

	2023	2022	Dollar Increase (Decrease)	Percent Increase (Decrease)
Revenues:				
Sales tax	\$ 19,757,457	\$ 17,897,408	\$ 1,860,049	10.4%
Property tax	6,134,372	5,984,872	149,500	2.5%
Franchise taxes	1,447,718	1,329,107	118,611	8.9%
Licenses and permits	542,244	479,051	63,193	13.2%
Intergovernmental	1,123,207	2,184,751	(1,061,544)	-48.6%
Charges for services	1,082,995	1,055,652	27,343	2.6%
Fines and forfeitures	887,198	867,585	19,613	2.3%
Contributions	6,350	50,191	(43,841)	-87.3%
Investment and interest earnings	612,651	(1,306,780)	1,919,431	-146.9%
Other	177,277	160,081	17,196	10.7%
Total revenues	<u>\$ 31,771,469</u>	<u>\$ 28,701,918</u>	<u>\$ 3,069,551</u>	10.7%
Expenditures:				
General government	\$ 4,466,364	\$ 4,218,764	\$ 247,600	5.9%
Public safety	12,571,658	11,355,771	1,215,887	10.7%
Court services	192,786	237,042	(44,256)	-18.7%
Public services	3,847,726	3,525,283	322,443	9.1%
Health and welfare	141,180	135,378	5,802	4.3%
Culture and recreation	2,254,459	2,175,976	78,483	3.6%
Capital outlay	3,039,747	3,109,336	(69,589)	-2.2%
Debt service	375,978	242,778	133,200	54.9%
Total expenditures	<u>\$ 26,889,898</u>	<u>\$ 25,000,328</u>	<u>\$ 1,889,570</u>	7.6%

General Fund Revenues

The primary source of General Fund revenues is sales tax. The State of Mississippi levies a general sales tax of 7% on most retail sales. Of the amount collected by the state, each municipality receives 18.5% of the amount collected within its corporate boundaries. Sales tax accounted for 62.2% of General Fund revenues in fiscal year 2023, compared to 62.4% in fiscal year 2022. Sales tax

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

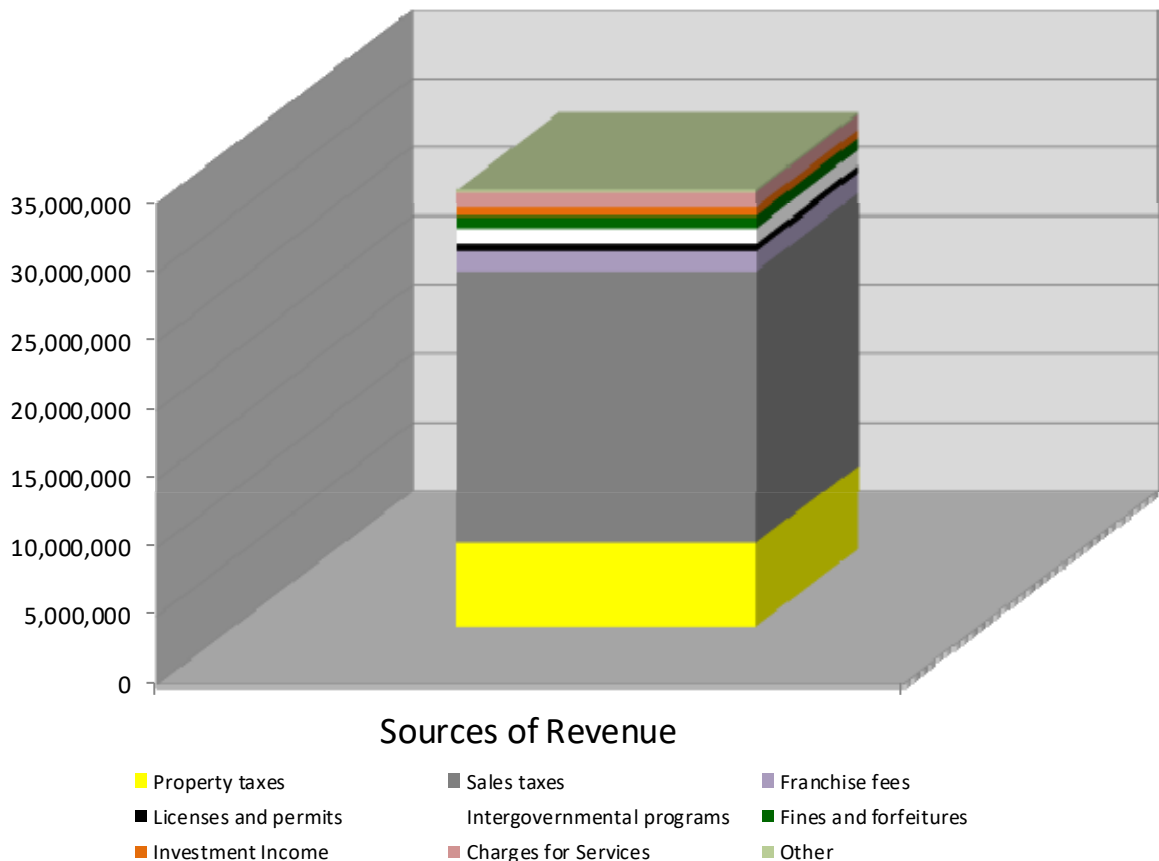
General Fund Revenues - continued:

collections in fiscal year 2023 were \$19,757,457, a 10.4% increase compared to the \$17,897,408 collected in 2022. Total General Fund operating revenues were \$31,771,469, an increase of \$3,069,551 compared to the prior year. The increase in current year revenues for General Fund is attributed to an increase in sales tax in the amount of \$1,860,049 and an increase in investment income of 1,919,431.

Assessed valuation within the City has increased 4.5% from fiscal year 2022. The City continues to attract residents and businesses alike.

The following graph presents the City's sources of revenue for the General Fund:

General Fund 2023 Revenue Sources



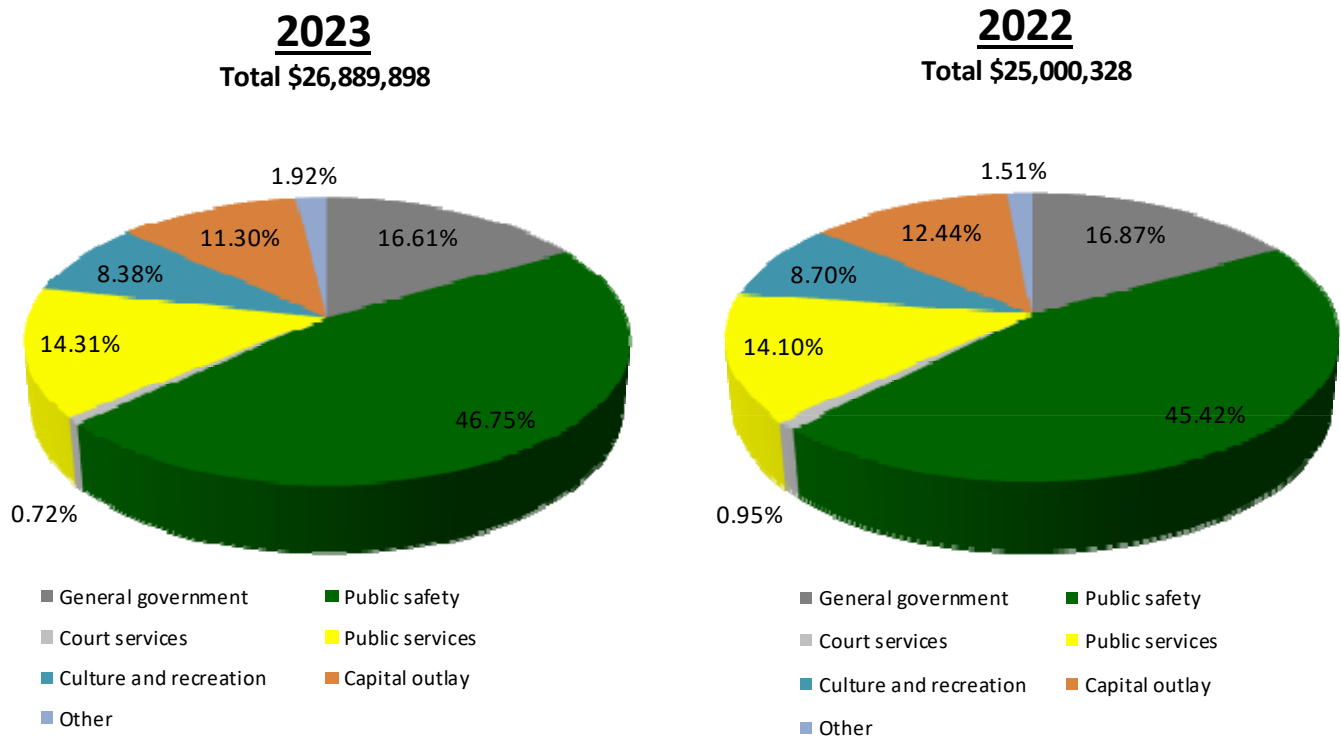
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

General Fund Expenditures

The following chart displays the expenditures by department for the General Fund:



General Fund operating expenditures increased \$1,889,570 when compared to the prior year, primarily due to an increase in salaries and benefits of \$1,434,216 as a result of raises and increases in the costs of benefits and capital outlay of \$571,446 related to a subscription-based IT arrangement.

Status of General Fund Balance

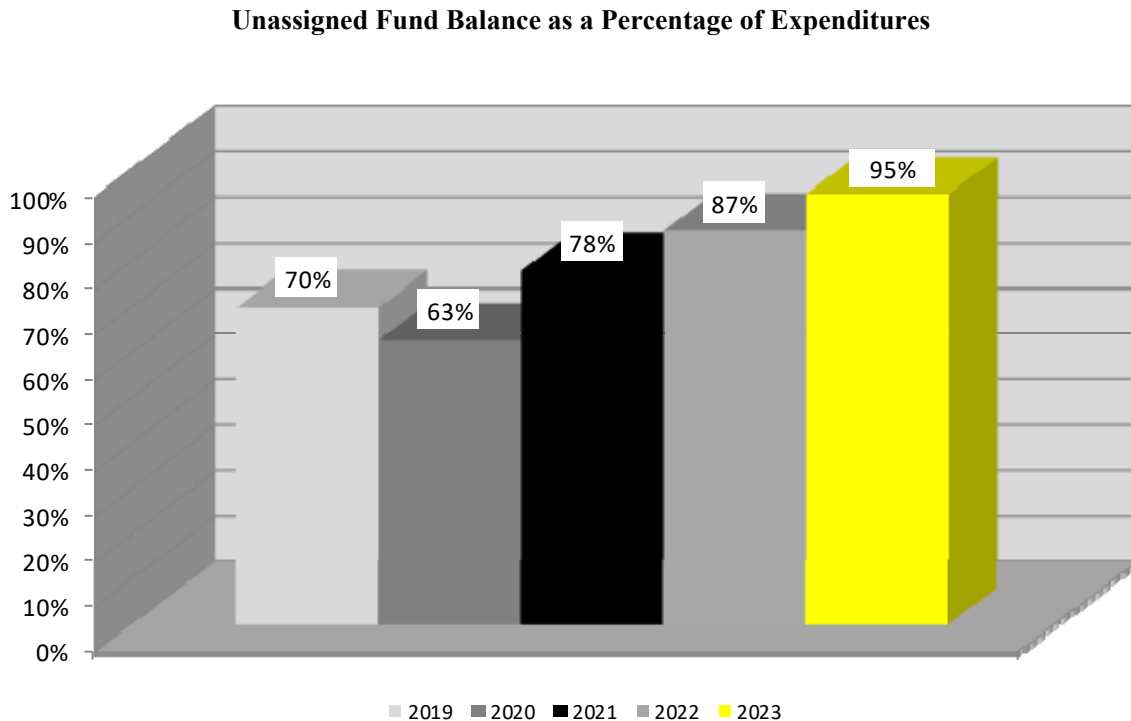
On the General Fund balance sheet, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent and the remaining portion is available for appropriation. The fiscal year ended September 30, 2023, ending unassigned fund balance is \$25,466,775 which is 94.71% of the general fund operating expenditures.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Status of General Fund Balance - continued:



Other Governmental Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$44,552,382, an increase of \$5,731,135. \$25,466,775 or 57.16% of the fund balance is classified as unassigned, which represents the residual classification of fund balance that has not been restricted or assigned to specific purposes. The remaining fund balance of \$19,085,607 or 42.84% is either nonspendable, restricted, or assigned to indicate that it is not available for spending except only for the purposes to which it is restricted, committed, or assigned.

Unassigned fund balance is the residual classification for the general fund. This year the City of Ridgeland had a positive \$25,466,775 unassigned fund balance in the general fund, which constitutes 57.16% of the total fund balance in the governmental funds. The Board of Aldermen passed a resolution in a previous year to maintain a fund balance of at least 45.00% of expenditures in the General Fund.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Other Governmental Funds - continued:

The increase in fund balance in General Fund was \$3,674,141. The increase in the fund balance of General Fund is attributed to an increase in sales tax, property tax, and interest in 2023 compared to 2022. The increase in the fund balance of Debt Service Fund was \$117,522. The increase in the fund balance of Debt Service Fund is the result of current year property tax and other revenue exceeding the current year debt service requirements. The increase in the fund balance of Colony Park TIF Bond Fund was \$88,294. The increase in the fund balance of Colony Park TIF Bond Fund is the result of current year tax and other revenue exceeding current year debt service requirements. The 2019 \$19.96M Bond Issue Fund increased by \$298,516 as the result of net transfers in from other funds of \$225,109. The Purple Creek/Freedom Ridge Drainage Improvement Fund increased by \$29,180 as the result of grant revenues exceeding expenditures. Other non-major funds reported an increase in fund balance of \$1,523,482. The increase can be attributed to net transfers in from other funds of \$1,680,170.

Proprietary Funds

Ridgeland's proprietary operations consist of the Public Utility Fund, the Sanitation Fund, and the East Madison County Regional Sewer (EMCRS) Fund. The Public Utility Fund accounts for traditional water and sewer revenues and expenditures to construct and maintain a water and sewer system. The Sanitation Fund accounts for revenues from garbage and recycling fees and expenses for those services. The East Madison County Regional Sewer Fund was created through an agreement among the City of Ridgeland, the City of Madison, and the Pearl River Valley Water Supply District whereby all sewage is sent through interceptor lines to be treated at the City of Jackson treatment plant. All entities involved collect a separate sewer fee for this service and submit the fee to the City of Ridgeland monthly. The City of Ridgeland maintains the accounting records, forwards payments to the City of Jackson, and performs maintenance on the system.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities

The Statements of Net Position for the years ended September 30, 2023 and 2022, are summarized in Table 4 below.

(Table 4)
Condensed Statements of Net Position
Business-Type Activities
At September 30, 2023 and 2022

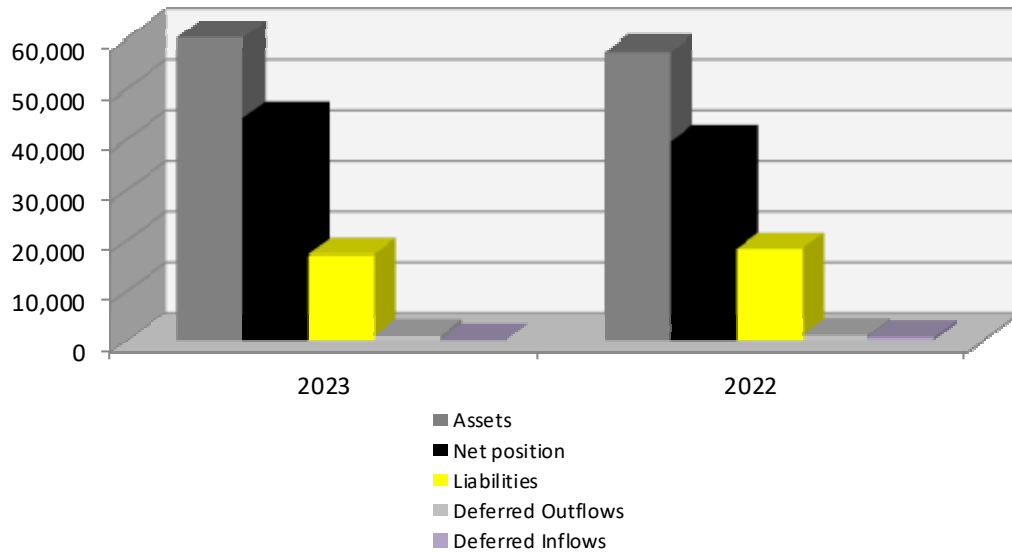
	2023	2022	Percentage Change
ASSETS:			
Current and other assets	\$ 22,160,592	\$ 21,139,053	4.8%
Capital assets	<u>38,442,303</u>	<u>36,190,439</u>	6.2%
Total assets	<u>60,602,895</u>	<u>57,329,492</u>	5.7%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	<u>913,599</u>	<u>1,046,783</u>	-12.7%
Total deferred outflows of resources	<u>913,599</u>	<u>1,046,783</u>	-12.7%
LIABILITIES:			
Current liabilities	8,875,294	9,270,794	-4.3%
Noncurrent liabilities	<u>8,354,565</u>	<u>8,958,083</u>	-6.7%
Total liabilities	<u>17,229,859</u>	<u>18,228,877</u>	-5.5%
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pension	<u>-</u>	<u>659,159</u>	-100.0%
Total deferred inflows of resources	<u>-</u>	<u>659,159</u>	-100.0%
NET POSITION:			
Net investment in capital assets	32,934,988	29,439,101	11.9%
Unrestricted	<u>11,351,647</u>	<u>10,049,138</u>	13.0%
Total net position	<u>\$ 44,286,635</u>	<u>\$ 39,488,239</u>	12.2%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

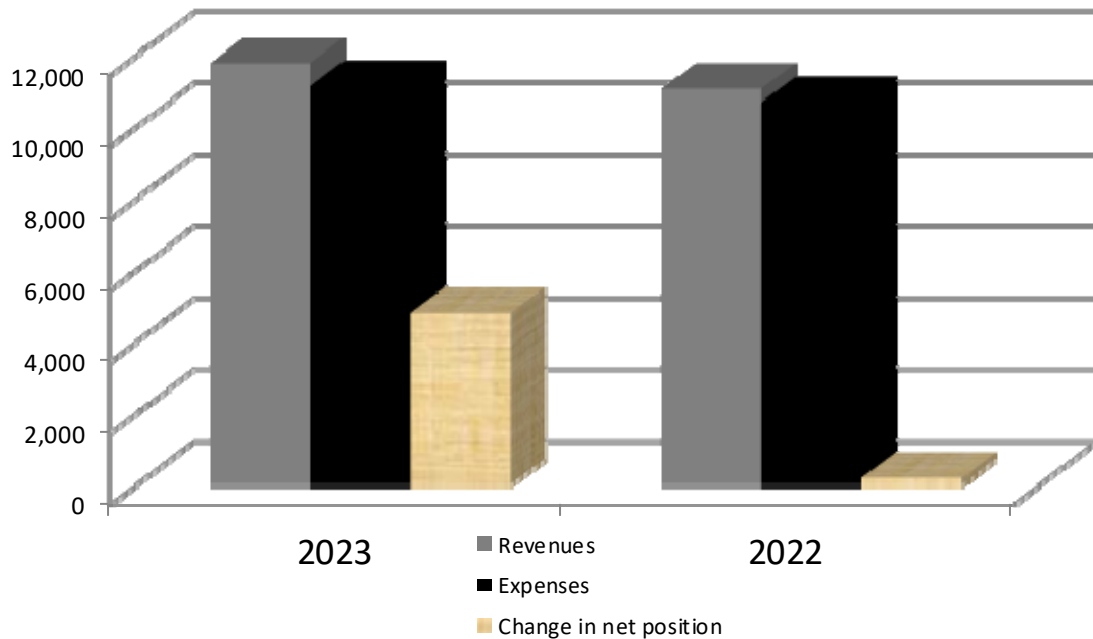
FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The following chart shows the assets, deferred outflows, liabilities, deferred inflows, and net position for the business-type activities for 2023 and 2022. The amounts are expressed in thousands.



Below is a comparative chart of the revenues and expenses of the business-type activities. The amounts are expressed in thousands.



CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The Changes in Net Position for the years ended September 30, 2023 and 2022, are summarized in Table 5 below.

(Table 5)
Condensed Statements of Changes in Net Position
Business-Type Activities
For the Years Ended September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>	<u>Percentage Change</u>
REVENUES:			
Program revenues:			
Charges for services	\$ 11,769,983	\$ 11,052,554	6.5%
Capital grants and contributions	<u>3,584,865</u>	<u>217,971</u>	1544.7%
Total program revenues	<u>15,354,848</u>	<u>11,270,525</u>	36.2%
General revenues:			
Other	<u>578,189</u>	<u>(384,287)</u>	-250.5%
Total general revenues	<u>578,189</u>	<u>(384,287)</u>	-250.5%
Total revenues	<u>15,933,037</u>	<u>10,886,238</u>	46.4%
EXPENSES:			
Public utility	9,296,165	8,881,870	4.7%
Sanitation	<u>1,828,526</u>	<u>1,791,605</u>	2.1%
Total expenses	<u>11,124,691</u>	<u>10,673,475</u>	4.2%
CHANGE IN NET POSITION BEFORE TRANSFERS	4,808,346	212,763	2160.0%
TRANSFERS	<u>(9,950)</u>	<u>(22,455)</u>	-55.7%
INCREASE (DECREASE) IN NET POSITION	4,798,396	190,308	2421.4%
NET POSITION AT BEGINNING OF YEAR	<u>39,488,239</u>	<u>39,297,931</u>	0.5%
NET POSITION AT END OF YEAR	<u>\$ 44,286,635</u>	<u>\$ 39,488,239</u>	12.2%

Total revenues of the City’s business-type activities were \$15,933,037 and \$10,886,238 for the fiscal years ended September 30, 2023 and 2022, respectively. Total expenses including transfers for the City’s business-type activities were \$11,134,641 for 2023 and \$10,695,930 for 2022, resulting in an increase in net position of \$4,798,396 in 2023 and an increase in net position of \$190,308 in 2022.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

Public Utility Fund

The City operates its own water and sewer utility system. Comparative financial data for the Public Utility Revenue Fund for the last two fiscal years is presented below:

	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 7,850,373	\$ 7,288,348
Operating expenses	<u>(6,903,199)</u>	<u>(6,434,317)</u>
Operating income	<u>\$ 947,174</u>	<u>\$ 854,031</u>

The increase in current year operating revenues of the Public Utility Fund is the result of an increase in water and sewer usage and increase in fees for new services.

East Madison County Regional Sewer Fund

The fund is used to account for monies collected from customers of the City of Ridgeland, the City of Madison, and the Pearl River Valley Water Supply District for operation and maintenance of the regional sewer utility and for payments to the City of Jackson for treatment of sewage at their treatment plant. The amount each entity contributes is based on flow which is metered at various locations.

Comparative financial data for the East Madison County Regional Sewer Fund for the last two years is presented as follows:

	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 2,288,033	\$ 2,139,070
Operating expenses	<u>(2,205,318)</u>	<u>(2,237,070)</u>
Operating income (loss)	<u>\$ 82,715</u>	<u>\$ (98,000)</u>

Expenses decreased \$31,752 due to a decrease in materials purchased.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

Sanitation Fund

Comparative financial data for the Sanitation Fund for the last two years is presented as follows:

	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 1,631,577	\$ 1,625,136
Operating expenses	<u>(1,828,526)</u>	<u>(1,791,605)</u>
Operating loss	<u><u>\$ (196,949)</u></u>	<u><u>\$ (166,469)</u></u>

The increase in expenses is due to an increase in CPI charged by Waste Management.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City's budgets are prepared using the modified cash basis in accordance with the laws of the State of Mississippi. The most significant budgeted fund is the General Fund.

Original Budget Compared to Final Budget

The original General Fund revenue budget of \$27,629,573 was increased by amendments totaling \$106,046 to a final revenue budget of \$27,735,619.

The original General Fund expense budget of \$30,805,100 was decreased by various amendments totaling \$488,916 to a final expense budget of \$30,316,184. Major components of the amendments included:

- Expenditures for public services decreased \$1,200,000 due to budgeting expenditures for Lake Harbour Extension and Lake Harbour Overlay capital projects in separate project funds.
- Expenditures for public services were increased by \$214,536 for open purchase orders for goods and services that were not received in the prior year.
- Court services capital expenditures were increased for continued expenditures on the courtroom renovations of \$125,226.
- Expenditures for public safety increased \$168,726 for the first year payment on the subscription-based IT arrangement for police equipment.
- Expenditures for general government were increased \$46,438 for an IT storage agreement, \$45,500 for services related to Federal Initiative support, and \$25,000 for legal fees.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

GENERAL FUND BUDGETARY HIGHLIGHTS - CONTINUED:

Final Budget Compared to Actual Results

Actual revenues for the year were \$3,188,857 more than estimated. This was due mainly to a significant increase in sales taxes and interest earnings.

Actual expenditures for the year were \$3,307,118 less than budgeted. In general, the City has been proactive in limiting the amount of operating costs to the minimum necessary to provide essential services. The most significant differences in the final budget and actual occurred in the following areas:

- General government other services and charges were \$210,074 less than estimated as a result of actual expenses for liability insurance and a variety of other expenses being less than budgeted.
- Public safety personnel services were \$971,527 less than budgeted as a result of turnover in the police and fire departments which resulted in vacancies throughout the year.
- Public services other services and charges were \$600,727 less than budgeted as a result of uncompleted street projects and less spent than budgeted for lawn and landscaping than budgeted.
- Public services personnel was \$438,995 less than budgeted because of vacancies that were not filled.
- Public services capital outlay was \$799,974 less than budgeted due to timing of ordered equipment being available and uncompleted street projects.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

At September 30, 2023, the City's capital assets for governmental activities include non-depreciable assets consisting of land and construction in progress of \$133,206,886, and depreciable capital assets, net of accumulated depreciation of \$132,899,720 for a total of \$263,728,615 in capital assets as reported in the Governmental Activities column of the Statement of Net Position. The changes in capital assets are summarized in Table 6 below.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

(Table 6)
GOVERNMENTAL ACTIVITIES
Capital Assets
(Net of Depreciation)

	September 30, 2023	September 30, 2022	Percentage Change
Land	\$ 129,666,918	\$ 129,655,918	0.0%
Construction in progress	3,539,968	1,828,222	93.6%
Buildings	20,087,165	20,658,383	-2.8%
Improvements other than buildings	6,681,651	6,713,524	-0.5%
Infrastructure	99,004,033	99,134,050	-0.1%
Vehicles	2,598,063	2,181,444	19.1%
Furniture and equipment	1,221,521	1,201,125	1.7%
Leased property	929,296	660,993	40.6%
Total	<u>\$ 263,728,615</u>	<u>\$ 262,033,659</u>	0.6%

See Note 6 to the Financial Statements for more detailed information concerning governmental activities capital assets.

At September 30, 2023, long-term obligations for the governmental activities of the City of Ridgeland had \$35,763,580 in outstanding General Obligation Bonds, including premiums on bonds issued, \$26,354,363 in outstanding Limited Obligation Bonds, including premiums and discounts on bonds issued, and \$3,398,246 in other long-term debt.

(Table 7)
GOVERNMENTAL ACTIVITIES
Outstanding Debt and Long-Term Obligations at Year End

	September 30, 2023	September 30, 2022	Percentage Change
General obligation bonds	\$ 35,763,580	\$ 38,110,718	-6.2%
Limited obligation bonds	26,354,363	28,992,368	-9.1%
Notes payable and lease/SBITA liabilities	2,442,102	2,786,253	-12.4%
Compensated absences	956,144	887,410	7.7%
Total	<u>\$ 65,516,189</u>	<u>\$ 70,776,749</u>	-7.4%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

At September 30, 2023, the City had approximately \$38 million invested in a broad range of capital assets related to business-type activities. See Table 8 below.

(Table 8)
BUSINESS-TYPE ACTIVITIES
Capital Assets
(Net of Depreciation)

	September 30, 2023	September 30, 2022	Percentage Change
Land	\$ 3,404,209	\$ 3,404,209	0.0%
Construction in progress	2,964,221	542,012	446.9%
Buildings	100,365	103,358	-2.9%
Utility systems	31,345,003	31,552,107	-0.7%
Vehicles	407,659	374,749	8.8%
Machinery and equipment	220,846	214,004	3.2%
Total	<u>\$ 38,442,303</u>	<u>\$ 36,190,439</u>	6.2%

See Note 7 to the Financial Statements for more detailed information concerning business-type activities capital assets.

At September 30, 2023, the City of Ridgeland had \$2,842,605 in outstanding General Obligation Bonds, including premiums on bonds issued, and \$2,768,818 in other Long-Term Debt, including compensated absences related to its business-type activities.

(Table 9)
BUSINESS-TYPE ACTIVITIES
Outstanding Debt and Long-Term Obligations at Year End

	September 30, 2023	September 30, 2022	Percentage Change
General obligation bonds	\$ 2,842,605	\$ 3,731,373	-23.8%
Notes payable	2,664,710	3,019,965	-11.8%
Compensated absences	104,108	98,979	5.2%
Total	<u>\$ 5,611,423</u>	<u>\$ 6,850,317</u>	-18.1%

See Note 8 to the Financial Statements for more detailed information concerning long-term debt.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

CONTACTING THE CITY'S FINANCE DEPARTMENT

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. Our mailing address is City of Ridgeland, P.O. Box 217, Ridgeland, MS 39158. If you have any questions about this report or need additional financial information, contact Paula W. Tierce, City Clerk, at (601) 856-7113 or visit our website at www.ridgelandms.org.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2023**

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 18,193,247	\$ 11,972,357	\$ 30,165,604
Investments	17,201,775	10,044,174	27,245,949
Receivables (net, where applicable, of allowance for uncollectibles):			
Accounts	3,108,331	971,903	4,080,234
Grants	324,213	1,792,433	2,116,646
Taxes	12,397,781	-	12,397,781
Due from other governments	4,384,319	-	4,384,319
Interest	65,563	17,565	83,128
Other	2,691	-	2,691
Internal balances	3,431,344	(3,431,344)	-
Inventories	-	775,982	775,982
Prepays	242,478	17,522	260,000
Restricted assets:			
Cash	5,451,661	-	5,451,661
Capital assets:			
Non-depreciable capital assets	133,206,886	6,368,430	139,575,316
Depreciable capital assets, net	<u>130,521,729</u>	<u>32,073,873</u>	<u>162,595,602</u>
 Total assets	 <u>328,532,018</u>	 <u>60,602,895</u>	 <u>389,134,913</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	<u>9,252,014</u>	<u>913,599</u>	<u>10,165,613</u>
Total deferred outflows of resources	<u>9,252,014</u>	<u>913,599</u>	<u>10,165,613</u>

The accompanying notes are an integral part of this statement.

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES</u>			
Accounts payable	\$ 1,652,359	\$ 2,434,882	\$ 4,087,241
Accrued liabilities	624,309	56,844	681,153
Claims payable	198,603	-	198,603
Accrued interest payable	589,110	28,277	617,387
Payable from restricted assets - customer deposits	-	879,815	879,815
Cash bonds and seized cash	251,301	-	251,301
Due to other governments	913,854	-	913,854
Unearned revenue	1,760,343	4,197,387	5,957,730
Noncurrent liabilities:			
Due within one year:			
Compensated absences	47,808	5,205	53,013
Notes payable and lease/SBITA liabilities	841,141	350,272	1,191,413
Bonds payable	5,112,270	922,612	6,034,882
Due in more than one year:			
Compensated absences	908,336	98,903	1,007,239
Notes payable and lease/SBITA liabilities	1,600,961	2,314,438	3,915,399
Bonds payable	57,005,673	1,919,993	58,925,666
Net pension liability	40,722,964	4,021,231	44,744,195
Total liabilities	<u>112,229,032</u>	<u>17,229,859</u>	<u>129,458,891</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred property tax revenue	<u>8,921,045</u>	-	<u>8,921,045</u>
Total deferred inflows of resources	<u>8,921,045</u>	-	<u>8,921,045</u>
<u>NET POSITION</u>			
Net investment in capital assets	200,630,246	32,934,988	233,565,234
Restricted for:			
Court services	827,872	-	827,872
Tree mitigation	88,095	-	88,095
Public safety	171,251	-	171,251
Debt service	10,577,123	-	10,577,123
Capital projects	7,202,514	-	7,202,514
Unrestricted	<u>(2,863,146)</u>	<u>11,351,647</u>	<u>8,488,501</u>
Total net position	<u>\$ 216,633,955</u>	<u>\$ 44,286,635</u>	<u>\$ 260,920,590</u>

CITY OF RIDGELAND, MISSISSIPPI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		Total
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	
<u>Functions/Programs:</u>							
Governmental activities:							
General government	\$ 5,376,577	\$ 1,294,733	\$ -	\$ -	\$ (4,081,844)	\$ -	\$ (4,081,844)
Public safety	15,529,708	920,014	268,397	162,604	(14,178,693)	-	(14,178,693)
Court services	220,558	-	-	-	(220,558)	-	(220,558)
Public services	9,753,000	23,350	-	5,620,866	(4,108,784)	-	(4,108,784)
Health and welfare	141,180	-	-	-	(141,180)	-	(141,180)
Culture and recreation	2,951,047	307,155	-	-	(2,643,892)	-	(2,643,892)
Interest on long-term debt	1,927,864	-	-	-	(1,927,864)	-	(1,927,864)
Total government activities	35,899,934	2,545,252	268,397	5,783,470	(27,302,815)	-	(27,302,815)
Business-type activities:							
Sanitation	1,828,526	1,631,577	-	-	-	(196,949)	(196,949)
Public utility	9,296,165	10,138,406	-	3,584,865	-	4,427,106	4,427,106
Total business-type activities	11,124,691	11,769,983	-	3,584,865	-	4,230,157	4,230,157
Total government	\$ 47,024,625	\$ 14,315,235	\$ 268,397	\$ 9,368,335	(27,302,815)	4,230,157	(23,072,658)
General revenues:							
Taxes:							
Ad valorem taxes					10,969,934	-	10,969,934
Sales tax					21,661,314	-	21,661,314
Utility in lieu of tax					344,000	-	344,000
Franchise taxes					1,447,718	-	1,447,718
General intergovernmental revenue					625,448	-	625,448
Interest earnings					1,111,541	511,941	1,623,482
Investment earnings (loss)					(60,622)	66,268	5,646
Gain on sale of capital assets					63,316	(20)	63,296
Other					178,678	-	178,678
Transfers					9,950	(9,950)	-
Total general revenues					36,351,277	568,239	36,919,516
Change in net position					9,048,462	4,798,396	13,846,858
Net position at beginning of year					207,585,493	39,488,239	247,073,732
Net position at end of year					\$ 216,633,955	\$ 44,286,635	\$ 260,920,590

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2023**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	2019 19.96M Bond Issue Fund	Purple Creek/ Freedom Ridge Drainage Improvement Fund	Other Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash and cash equivalents	\$ 6,612,102	\$ 1,548,571	\$ -	\$ 105,090	\$ 1,857,549	\$ 7,314,415	\$ 17,437,727
Restricted cash	-	-	4,336,094	-	-	1,115,567	5,451,661
Investments	12,578,144	-	-	4,623,631	-	-	17,201,775
Receivables (net of allowance for uncollectibles, where applicable):							
Accounts	2,194,477	-	-	-	-	-	2,194,477
Grants	43,093	-	-	-	266,120	15,000	324,213
Taxes	8,069,937	3,645,771	598,286	-	-	83,787	12,397,781
Due from other governments	-	-	4,095,071	-	-	289,248	4,384,319
Interest	34,627	-	-	30,936	-	-	65,563
Other	-	-	-	-	-	2,691	2,691
Due from other funds	8,007,206	-	-	-	-	2,600,832	10,608,038
Prepays	242,478	-	-	-	-	-	242,478
Total assets	<u>\$ 37,782,064</u>	<u>\$ 5,194,342</u>	<u>\$ 9,029,451</u>	<u>\$ 4,759,657</u>	<u>\$ 2,123,669</u>	<u>\$ 11,421,540</u>	<u>\$ 70,310,723</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ 1,201,148	\$ -	\$ 2,000	\$ -	\$ 389,789	\$ 59,422	\$ 1,652,359
Accrued liabilities	624,309	-	-	-	-	-	624,309
Cash bonds and seized cash	251,301	-	-	-	-	-	251,301
Due to other funds	-	-	512,111	4,194,624	-	1,965,542	6,672,277
Unearned revenue	26,463	-	-	-	1,733,880	-	1,760,343
Total liabilities	<u>2,103,221</u>	<u>-</u>	<u>514,111</u>	<u>4,194,624</u>	<u>2,123,669</u>	<u>2,024,964</u>	<u>10,960,589</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	4,635,707	3,603,265	598,286	-	-	83,787	8,921,045
Unavailable revenue - court fines	1,492,388	-	-	-	-	-	1,492,388
Unavailable revenue - Madison County	-	-	4,095,071	-	-	289,248	4,384,319
Total deferred inflows of resources	<u>6,128,095</u>	<u>3,603,265</u>	<u>4,693,357</u>	<u>-</u>	<u>-</u>	<u>373,035</u>	<u>14,797,752</u>
Fund balances:							
Nonspendable:							
Prepaid items	242,478	-	-	-	-	-	242,478
Restricted for:							
Court services	827,872	-	-	-	-	-	827,872
Tree mitigation	88,095	-	-	-	-	-	88,095
Public safety	26,611	-	-	-	-	144,640	171,251
Debt service	-	1,591,077	3,821,983	-	-	779,744	6,192,804
Capital projects	-	-	-	565,033	-	8,099,157	8,664,190
Assigned to:							
Fiscal year 2023 budgeted deficit	2,898,917	-	-	-	-	-	2,898,917
Unassigned	25,466,775	-	-	-	-	-	25,466,775
Total fund balances	<u>29,550,748</u>	<u>1,591,077</u>	<u>3,821,983</u>	<u>565,033</u>	<u>-</u>	<u>9,023,541</u>	<u>44,552,382</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 37,782,064</u>	<u>\$ 5,194,342</u>	<u>\$ 9,029,451</u>	<u>\$ 4,759,657</u>	<u>\$ 2,123,669</u>	<u>\$ 11,421,540</u>	<u>\$ 70,310,723</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2023**

Total fund balances - governmental funds		\$ 44,552,382
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds:		
Governmental capital assets	396,628,334	
Less accumulated depreciation	<u>(132,899,719)</u>	263,728,615
Fines revenue that was earned in the current period but not received within 60 days is not recognized in the fund statement but recognized under full accrual.		1,492,388
Other long-term assets are not available to pay for current period expenditures and therefore, are unavailable in the funds and recognized as revenue in the Statement of Activities.		4,384,319
An internal service fund is used by management to charge the assets and liabilities of the internal service revenue fund are included in governmental activities in the Statement of Net Position.		52,500
Some liabilities, including net pension obligations, are not due and payable in the current period and therefore, are not reported in the funds:		
Net pension liability		(40,722,964)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds:		
Deferred outflows of resources related to pension		9,252,014
Long-term liabilities of governmental funds, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. These long-term liabilities consist of:		
Bond obligations	(62,117,943)	
Accrued interest payable	(589,110)	
Loan and lease obligations	(2,442,102)	
Compensated absences	<u>(956,144)</u>	<u>(66,105,299)</u>
Net position of governmental activities		<u>\$ 216,633,955</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

			Colony	2019	Purple Creek/ Freedom Ridge		
	Debt	Park TIF	19.96M	Drainage	Other	Total	
General	Service	Bond Debt	Bond Issue	Improvement	Nonmajor	Governmental	
Fund	Fund	Fund	Fund	Fund	Funds	Funds	
REVENUES:							
Taxes:							
Sales taxes	\$ 19,757,457	\$ -	\$ 1,122,823	\$ -	\$ -	\$ 781,034	\$ 21,661,314
Current year ad valorem taxes	5,934,227	4,063,471	606,030	-	-	125,534	10,729,262
Prior year ad valorem taxes	200,145	40,527	-	-	-	-	240,672
Franchise taxes	1,447,718	-	-	-	-	-	1,447,718
Licenses and permits	542,244	-	-	-	-	-	542,244
Intergovernmental	1,123,207	27,656	842,194	-	1,032,241	4,617,385	7,642,683
Charges for services	1,082,995	-	-	-	-	-	1,082,995
Fines and forfeitures	887,198	-	-	-	-	16,928	904,126
Contributions	6,350	-	-	-	-	-	6,350
Interest earnings	692,013	66,354	110,630	54,667	-	171,688	1,095,352
Investment earnings (loss)	(79,362)	-	-	18,740	-	-	(60,622)
Miscellaneous	177,277	-	-	-	-	1,400	178,677
Total revenues	31,771,469	4,198,008	2,681,677	73,407	1,032,241	5,713,969	45,470,771
EXPENDITURES:							
Current:							
General government	4,466,364	-	-	-	-	-	4,466,364
Public safety	12,571,658	-	-	-	-	36,395	12,608,053
Court services	192,786	-	-	-	-	-	192,786
Public services	3,847,726	-	-	-	-	-	3,847,726
Health and welfare	141,180	-	-	-	-	-	141,180
Culture and recreation	2,254,459	-	-	-	-	-	2,254,459
Capital outlay	3,039,747	-	-	-	1,003,061	4,997,933	9,040,741
Debt service:							
Principal	357,453	2,800,048	2,065,000	-	-	562,000	5,784,501
Interest and other fiscal charges	18,525	1,280,438	528,383	-	-	274,328	2,101,674
Total expenditures	26,889,898	4,080,486	2,593,383	-	1,003,061	5,870,656	40,437,484
Excess (deficiency) of revenues over (under) expenditures	4,881,571	117,522	88,294	73,407	29,180	(156,687)	5,033,287
OTHER FINANCING SOURCES (USES):							
Sale of capital assets	114,299	-	-	-	-	2,153	116,452
Subscription-based IT arrangement (SBITA)	571,446	-	-	-	-	-	571,446
Transfers in	10,301	-	-	1,733,010	-	3,411,377	5,154,688
Transfers out	(1,903,476)	-	-	(1,507,901)	-	(1,733,361)	(5,144,738)
Total other financing sources (uses):	(1,207,430)	-	-	225,109	-	1,680,169	697,848
NET CHANGE IN FUND BALANCES	3,674,141	117,522	88,294	298,516	29,180	1,523,482	5,731,135
Fund balances at beginning of year	25,876,607	1,473,555	3,733,689	266,517	(29,180)	7,500,059	38,821,247
Fund balances at end of year	\$29,550,748	\$ 1,591,077	\$ 3,821,983	\$ 565,033	\$ -	\$ 9,023,541	\$ 44,552,382

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds		\$ 5,731,135
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:		
Expenditures for capital assets	9,040,741	
Less current year depreciation expense	<u>(7,292,648)</u>	1,748,093
The net effect of other transactions involving capital assets (i.e., sales, disposals, and donations) is to increase net position.		(53,138)
Revenues in the funds that provide current financial resources but have been included in the Statement of Activities in prior fiscal years.		(611,830)
The effect of bond premiums and discounts is reported in the fund financial statements when debt is issued but amortized in the Statement of Activities.		116,239
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		5,784,501
Proceeds of debt issued provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.		(571,446)
An internal service fund is used by management to charge the cost of health and dental insurance to individual funds. The net revenue (expense) is reported with governmental activities.		131,624
Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds:		
Change in accrued interest payable	57,572	
Change in compensated absences	(68,734)	
Changes in pension liabilities and related deferred inflows and outflows of resources	<u>(3,215,554)</u>	<u>(3,226,716)</u>
Change in net position of governmental activities		\$ <u>9,048,462</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2023**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 11,003,174	\$ 927,984	\$ 41,199	\$ 11,972,357	\$ 755,520
Investments	10,044,174	-	-	10,044,174	-
Receivables (net of allowances for uncollectibles, where applicable):					
Accounts	723,856	120,885	127,162	971,903	-
Grants	1,792,433	-	-	1,792,433	-
Interest	17,565	-	-	17,565	-
Inventories	775,982	-	-	775,982	-
Prepays	17,368	154	-	17,522	-
Total current assets	<u>24,374,552</u>	<u>1,049,023</u>	<u>168,361</u>	<u>25,591,936</u>	<u>755,520</u>
Property, plant and equipment:					
Land	3,404,209	-	-	3,404,209	-
Construction in progress	2,964,221	-	-	2,964,221	-
Buildings	782,034	-	-	782,034	-
Machinery and equipment	1,284,011	63,101	-	1,347,112	-
Vehicles	1,504,802	79,594	-	1,584,396	-
Utility systems	<u>56,358,955</u>	<u>8,724,222</u>	<u>-</u>	<u>65,083,177</u>	<u>-</u>
	66,298,232	8,866,917	-	75,165,149	-
Less: accumulated depreciation	<u>(32,531,317)</u>	<u>(4,191,529)</u>	<u>-</u>	<u>(36,722,846)</u>	<u>-</u>
Net property, plant and equipment	<u>33,766,915</u>	<u>4,675,388</u>	<u>-</u>	<u>38,442,303</u>	<u>-</u>
Total assets	<u>58,141,467</u>	<u>5,724,411</u>	<u>168,361</u>	<u>64,034,239</u>	<u>755,520</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	<u>850,317</u>	<u>63,282</u>	<u>-</u>	<u>913,599</u>	<u>-</u>
Total deferred outflows of resources	<u>850,317</u>	<u>63,282</u>	<u>-</u>	<u>913,599</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	\$ 2,206,333	\$ 76,135	\$ 152,414	\$ 2,434,882	\$ -
Claims payable	-	-	-	-	198,603
Accrued liabilities	52,544	4,300	-	56,844	-
Accrued interest payable	28,277	-	-	28,277	-
Unearned revenue	4,127,988	69,399	-	4,197,387	-
Due to other funds	3,395,761	-	-	3,395,761	540,000
Compensated absences	4,823	382	-	5,205	-
Notes payable	350,272	-	-	350,272	-
Bonds payable	922,612	-	-	922,612	-
Total current liabilities	11,088,610	150,216	152,414	11,391,240	738,603
Current liabilities payable from restricted assets:					
Customer deposits	879,815	-	-	879,815	-
Noncurrent liabilities:					
Compensated absences	91,641	7,262	-	98,903	-
Notes payable - net of current portion	2,314,438	-	-	2,314,438	-
Bonds payable - net of current portion	1,919,993	-	-	1,919,993	-
Net pension liability	3,742,693	278,538	-	4,021,231	-
Total noncurrent liabilities	8,068,765	285,800	-	8,354,565	-
Total liabilities	20,037,190	436,016	152,414	20,625,620	738,603
<u>NET POSITION</u>					
Net investment in capital assets	28,259,600	4,675,388	-	32,934,988	-
Unrestricted	10,694,994	676,289	15,947	11,387,230	16,917
Total net position	\$38,954,594	\$ 5,351,677	\$ 15,947	44,322,218	\$ 16,917
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				(35,583)	
Net position of business-type activities				\$ 44,286,635	

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business-Type Activities Enterprise Funds				
	East Madison County				Internal Service Fund
	Public Utility Fund	Regional Sewer Fund	Sanitation Fund	Totals	
OPERATING REVENUES:					
Water sales	\$ 3,796,495	\$ -	\$ -	\$ 3,796,495	\$ -
Sewer changes	3,729,604	2,288,033	-	6,017,637	-
Tap fees and connection fees	90,416	-	-	90,416	-
Late fees	178,758	-	-	178,758	-
Tamper fees	4,247	-	-	4,247	-
Billing contracts	6,792	-	-	6,792	-
Miscellaneous income	44,061	-	54	44,115	-
Sanitation	-	-	1,631,523	1,631,523	-
Health insurance contributions	-	-	-	-	1,953,822
Total operating revenues	<u>7,850,373</u>	<u>2,288,033</u>	<u>1,631,577</u>	<u>11,769,983</u>	<u>1,953,822</u>
OPERATING EXPENSES:					
Personal services	1,697,532	130,970	-	1,828,502	-
Supplies	329,534	25,788	-	355,322	-
Other service charges	2,845,164	1,768,182	1,828,526	6,441,872	-
Depreciation	2,030,969	280,378	-	2,311,347	-
Claims expense	-	-	-	-	1,826,450
Total operating expenses	<u>6,903,199</u>	<u>2,205,318</u>	<u>1,828,526</u>	<u>10,937,043</u>	<u>1,826,450</u>
OPERATING INCOME (LOSS)	<u>947,174</u>	<u>82,715</u>	<u>(196,949)</u>	<u>832,940</u>	<u>127,372</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest earnings	485,886	22,732	3,323	511,941	16,190
Investment earnings (loss)	66,268	-	-	66,268	-
Gain (loss) on sale of capital assets	(645)	625	-	(20)	-
Interest and fiscal charges	(199,586)	-	-	(199,586)	-
Total non-operating revenues (expenses)	<u>351,923</u>	<u>23,357</u>	<u>3,323</u>	<u>378,603</u>	<u>16,190</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,299,097	106,072	(193,626)	1,211,543	143,562
Capital contributions	3,584,865	-	-	3,584,865	-
Transfers in	34,605	864,960	-	899,565	-
Transfers out	<u>(874,910)</u>	<u>(34,605)</u>	<u>-</u>	<u>(909,515)</u>	<u>-</u>
CHANGE IN NET POSITION	4,043,657	936,427	(193,626)	4,786,458	143,562
NET POSITION AT BEGINNING OF YEAR	<u>34,910,937</u>	<u>4,415,250</u>	<u>209,573</u>	<u>39,535,760</u>	<u>(126,645)</u>
NET POSITION AT END OF YEAR	<u>\$ 38,954,594</u>	<u>\$ 5,351,677</u>	<u>\$ 15,947</u>	<u>\$ 44,322,218</u>	<u>\$ 16,917</u>
Change in net position - total proprietary funds				\$ 4,786,458	
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds				<u>11,938</u>	
Change in net position for business-type activities				<u>\$ 4,798,396</u>	

The accompanying notes are an integral part of this statement.

Exhibit A-8

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 7,722,730	\$ 2,290,808	\$ 1,620,814	\$ 11,634,352	\$ -
Health insurance contributions received	-	-	-	-	1,953,822
Cash paid to suppliers and employees	<u>(4,696,813)</u>	<u>(2,438,030)</u>	<u>(1,843,996)</u>	<u>(8,978,839)</u>	<u>(1,860,481)</u>
Net cash provided by (used in) operating activities	<u>3,025,917</u>	<u>(147,222)</u>	<u>(223,182)</u>	<u>2,655,513</u>	<u>93,341</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal paid on bonds and notes	(1,229,350)	-	-	(1,229,350)	-
Change in amount due to or from other funds	3,390,330	-	-	3,390,330	-
Transfers in	34,605	864,960	-	899,565	-
Transfers out	(874,910)	(34,605)	-	(909,515)	-
Interest paid on bonds and notes	(223,311)	-	-	(223,311)	-
Acquisition of capital assets	(2,091,644)	(898,021)	-	(2,989,665)	-
Proceeds from sale of capital assets	<u>5,033</u>	<u>825</u>	<u>-</u>	<u>5,858</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>(989,247)</u>	<u>(66,841)</u>	<u>-</u>	<u>(1,056,088)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchases of investments	(4,811,907)	-	-	(4,811,907)	-
Interest received	484,251	22,732	3,323	510,306	16,190
Proceeds from sales of investments	<u>4,712,270</u>	<u>-</u>	<u>-</u>	<u>4,712,270</u>	<u>-</u>
Net cash provided by investing activities	<u>384,614</u>	<u>22,732</u>	<u>3,323</u>	<u>410,669</u>	<u>16,190</u>
Net increase (decrease) in cash and cash equivalents	2,421,284	(191,331)	(219,859)	2,010,094	109,531
Cash and cash equivalents at beginning of year	<u>8,581,890</u>	<u>1,119,315</u>	<u>261,058</u>	<u>9,962,263</u>	<u>645,989</u>
Cash and cash equivalents at end of year	<u><u>\$ 11,003,174</u></u>	<u><u>\$ 927,984</u></u>	<u><u>\$ 41,199</u></u>	<u><u>\$ 11,972,357</u></u>	<u><u>\$ 755,520</u></u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:					
Operating income (loss)	\$ 947,174	\$ 82,715	\$ (196,949)	\$ 832,940	\$ 127,372
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	2,030,969	280,378	-	2,311,347	-
(Increase) decrease in:					
Accounts receivable	(143,768)	(18,382)	(10,763)	(172,913)	-
Inventories	(257,599)	-	-	(257,599)	-
Prepays	648	-	-	648	29,000
Deferred outflows related to pension	125,383	7,801	-	133,184	-
Increase (decrease) in:					
Accounts payable	303,524	(527,764)	(15,470)	(239,710)	(63,031)
Accrued compensated absences	4,294	835	-	5,129	-
Accrued liabilities	(331)	205	-	(126)	-
Unearned revenue	-	21,157	-	21,157	-
Customer deposits	16,125	-	-	16,125	-
Net pension liability	613,896	50,594	-	664,490	-
Deferred inflows related to pension	(614,398)	(44,761)	-	(659,159)	-
Total adjustments	2,078,743	(229,937)	(26,233)	1,822,573	(34,031)
Net cash provided by (used in) operating activities	\$ 3,025,917	\$ (147,222)	\$ (223,182)	\$ 2,655,513	\$ 93,341
FINANCING ACTIVITIES:					
Amortization of bond premium included in interest expense	\$ 14,672	\$ -	\$ -	\$ 14,672	\$ -
NONCASH INVESTING ACTIVITIES:					
Construction in progress financed by accounts payable	\$ 1,579,425	\$ -	\$ -	\$ 1,579,425	\$ -

NOTES TO FINANCIAL STATEMENTS

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Ridgeland, Mississippi (the City) was incorporated in 1899 and operates under a Mayor-Board of Aldermen form of government. The City is a primary government with no separate component units. The City is organized into the following divisions: general government, public safety (police and fire), court services, public services, health and welfare, water and sewer utilities, sanitation, and culture and recreation.

The financial statements of the City of Ridgeland have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Financial Reporting Entity

Component Units

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the City of Ridgeland (the primary government) and any component units thereof. Component units must either be (1) a legally separate organization for which the elected officials of the primary government are financially accountable or (2) another organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the City of Ridgeland's financial statements to be misleading or incomplete. Based upon the application of these criteria, no potential component unit will be included as a part of the City.

Related Organizations

Related organizations are excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. Audited financial statements are available from the respective organizations. Related organizations are described as follows:

<u>Related Organization</u>	<u>Brief Description of Activities and Relationship to the City</u>
Ridgeland Tourism Commission	Promotes tourism for the City of Ridgeland. All members are appointed by the Board of Aldermen. The Commission reports independently.

B. Government-Wide and Fund Financial Statements

Basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

B. Government-Wide and Fund Financial Statements - continued:

The government-wide financial statements consist of the statement of net position and the statement of activities and report information on all of the nonfiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the statement of net position have been eliminated with the exception of those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total government column.

Both of the 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 a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety (police and fire), court services, public services, health and welfare, and culture and recreation. The business-type activities of the City include operation of the public utility system, east Madison County regional sewer system, and sanitation.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Indirect expenses are allocated based on the annual cost allocation plan. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned or for property tax revenues, in the period in which they are intended to be used to finance operations. Expenses are recorded when a liability is incurred regardless of the timing and related cash flows.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation - continued:

they are collectible within the current period. The City, in general, considers revenues available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when payment is due.

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The **General Fund** is the general operating fund of the City. General tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenses, fixed charges, and capital improvement costs not paid through other funds are paid from this fund.

The **Debt Service Fund** accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation debt. The primary revenue source is local property taxes levied specifically for debt service.

The **Colony Park TIF Bond Debt Fund** is a debt service fund that accounts for the accumulation of financial resources for the payment of principal and interest on the debt related to the Colony Park project.

The **2019 \$19.96M Bond Issue Fund** is a capital project fund that accounts for the proceeds of the \$19,960,000 General Obligation Bonds Series 2019 to be used to fund various construction projects undertaken by the City.

The **Purple Creek/Freedom Ridge Drainage Improvements Fund** is a capital project fund that accounts for the Purple Creek/Freedom Ridge drainage improvements project.

The City reports the following major proprietary funds:

The **Public Utility Fund** accounts for the operating activities of the City's public utility services.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation - continued:

The **East Madison County Regional Sewer Fund** accounts for the operating activities related to sewer services provided as a result of an interlocal cost-sharing agreement between the City of Ridgeland, Mississippi, the City of Madison, Mississippi, and the Pearl River Valley Water Authority.

The **Sanitation Fund** accounts for the operating activities related to garbage and recycling services.

Additionally, the City reports the following fund types:

Nonmajor Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Nonmajor Debt Service Funds are used to account for the accumulation of financial resources for the payment of principal and interest on the City's limited obligation bonds.

Nonmajor Capital Projects Funds are used to account for the acquisition and construction of the City's major capital projects other than those financed by proprietary funds.

The **Insurance Trust Fund** is an internal service fund that accounts for the insurance transactions handled by the City for their self-insured employee health insurance program.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds of the City are charges to customers for sales and services. Operating expenses for the proprietary fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

D. Cash and Other Deposits and Cash Equivalents

The City deposits excess funds in the financial institutions selected by the Mayor and Board of Aldermen in accordance with state statutes.

Cash consists of amounts on deposit with a financial institution in interest bearing demand accounts and petty cash. Other deposits consist of non-interest-bearing accounts. Cash and other deposits are valued at cost.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

D. Cash and Other Deposits and Cash Equivalents - continued:

Various restrictions on deposits are imposed by state statutes. 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.

For purposes of the combined statement of cash flows, the municipality considers all highly liquid investments and certificates of deposit with maturities of three months or less when acquired to be cash equivalents.

E. Investments

The City is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the State of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved; or in interest-bearing time deposits with any financial institution approved for the deposit of state funds. Investments are reported at fair value. Investment earnings are reported in the fund reporting the investment and consist of interest and dividends received and the change in fair value of investments.

F. Receivables

Receivables, net of estimated uncollectible amounts, are reported in the governmental and proprietary financial statements for goods and services, taxes, loans, grants, and interest. The estimated uncollectible amounts by fund are reported in Note 3.

G. Inventories

Inventories of materials and supplies in the proprietary funds are stated at cost, calculated on the first-in, first-out basis.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method in both government-wide and fund financial statements.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet report a separate section for *deferred outflows of resources*. This separate financial statement element represents a consumption of net assets or fund balance that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

I. Deferred Outflows/Inflows of Resources - continued:

In addition to liabilities, the statement of net position and balance sheet report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net assets or fund balance that applies to future periods and will not be recognized as an inflow of resources (revenue) until then.

J. Budgets and Budgetary Accounting

The budget is adopted annually by the Mayor and the Board of Aldermen, and subsequent amendments are made during the year on the approval of the Mayor and Board or, when allowed, upon authority of the City Clerk, as described in the following paragraphs.

The governmental fund and proprietary fund types are budgeted in accordance with the laws of the State of Mississippi which require that municipalities budget on a modified-cash basis.

Claims that have been incurred prior to the end of the year and that are paid within 30 days are recorded under the accrual basis. Prior year claims that are paid after 30 days revert to the cash basis. All revenue is accounted for under the cash basis. The required budgetary basis is, therefore, not considered to be in accordance with generally accepted accounting principles. Governmental accounting requires that the Budget to Actual statements be presented for the General Fund and major special revenue funds and be prepared according to budgetary laws and the Statement of Revenues, Expenditures, and Fund Balances be prepared according to the modified accrual basis (GAAP).

The legal level of control, that is the level on which actual expenditures may not legally exceed appropriations, is the major expenditure classifications within departments. Such classifications are Personnel Services, Supplies, Other Services and Charges, and Capital Outlay.

All amendments to the budget at the legal level of control must be approved by the City's Mayor and Board of Aldermen. The City Clerk is allowed to reclassify, without governing body approval, any budget "line items"; that is, amounts below the legal level of control.

The expenditure budget adopted and approved by the duly elected members of the governing authority of the City of Ridgeland is the appropriation ordinance of said municipality.

As allowed by statute, the expenditure budget was amended and approved by the duly elected members of the governing authority of the City of Ridgeland. Such amendments are included in the reported budgetary data.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets

In the governmental funds, the cost incurred for the purchase or construction of capital assets are recorded as capital outlay expenditures. Capital assets are reported in the government-wide Statement of Net Position.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets are reported at fair value at the date of acquisition.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenses that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective amounts and any resulting gain or loss is included in the statement of activities.

All proprietary funds are accounted for on an economic measurement focus. This means that all assets and liabilities (whether current or noncurrent) associated with their activity are included on the Statement of Net Position. Each fund's investment in capital assets, net of related debt, is reported in the total net position of the Statement of Revenues, Expenses, and Changes in Net Position. The capital assets threshold for the proprietary funds is the same as it is for governmental funds which is described in detail below.

In accordance with authoritative guidance, governmental infrastructure has been capitalized. Capitalization thresholds (dollar value above which assets acquisitions are added to the capital asset account) and estimated useful lives of capital assets are reported in the government-wide statements and proprietary funds. Depreciation is calculated on the straight-line basis for all assets except land and construction in progress. The following schedule details those thresholds.

Capital assets thresholds are as follows:

Land	\$	N/A
Infrastructure		N/A
Furniture, vehicles and equipment		1,000
Improvements other than buildings		25,000
Buildings		50,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets - continued:

Estimated useful lives and salvage values for depreciable assets are as follows:

	Useful Life	Salvage Value
Computer equipment and peripherals	3 years	1%
Vehicles and equipment	5 years	10%
Heavy equipment (backhoes, dozers, front-end loaders, tractors, etc.)	10 years	10%
Furniture and fixtures	7 years	10%
Improvements other than buildings	20 years	20%
Buildings	40 years	20%
Infrastructure:		
Roads	20 years	20%
Concrete bridges	50 years	20%
Timber bridges	30 years	20%

Right-of-use assets are amortized over the shorter of the term of the agreement or the useful life of the underlying asset, unless the agreement contains a purchase option that is determined to be reasonably certain to be exercised, in which case the asset is amortized over the estimated useful life of the underlying asset.

L. Unearned Revenue and Deferred Inflows of Resources

Unearned revenue is a liability that arises when resources are obtained before revenue recognition criteria, other than time recognition criteria, have been satisfied. Resources that are obtained before time recognition criteria have been satisfied are considered as deferred inflows of resources.

M. Compensated Absences

Upon termination of employment, the City of Ridgeland provides payment of accrued personal leave to the departing employee. While such leave is accumulated from 5 to 20 days each year, depending on length of service, no payment for medical leave is allowed absent the required evidence of such need.

Unpaid personal leave expected to be paid from the Governmental Funds is reported under Long-term Debt as Compensated Absences in the government-wide statements. Similar amounts related to the proprietary funds are accrued in the enterprise funds. Typically, the related compensated absences expense has been paid by the General Fund and the Public Utility Fund.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

M. Compensated Absences

The respective liabilities are computed utilizing the specific identification method (i.e., each employee's actual accumulated personal leave days are multiplied by the applicable actual per day salary). The City's liability for compensated absences is not recorded in the governmental funds, for such liability may be paid from financial resources not currently available. Compensated absences are reported in governmental funds only if they have matured.

N. Encumbrances

An encumbrance system is maintained to account for commitments resulting from approved purchase orders, work orders, and contracts. All encumbrances lapse at year-end; accordingly, no encumbrances were outstanding at September 30, 2023.

O. Net Position and Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is categorized as follows:

Net investment in capital assets: This component of net position consists of capital assets, net of accumulated depreciation and is reduced by any debt outstanding against 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 are included in this component of net position.

- Restricted: This component of net position consists of net position with constraints placed on use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- 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 the net investment in capital assets or restricted net position.

Fund Balances

In the fund financial statements, fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. Fund balances are composed of two major types which are nonspendable and spendable. Nonspendable

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

O. Net Position and Fund Balances - continued:

Fund Balances - continued:

fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to the nonspendable fund balance, spendable fund balance is composed of four classifications designed to disclose the hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority (the Board of Aldermen).
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The Board of Aldermen can assign fund balances.
- Unassigned: fund balance that is not constrained for any particular purpose. General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance; however, in governmental funds other than general, if expenditures incurred for a specific purpose exceed the amount in restricted, committed or assigned, it may be necessary to report a negative unassigned balance in the fund.

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.

It is the goal of the City to achieve and maintain a fund balance in the General Fund at fiscal year-end of not less than 45% of the expenditures in the current year's General Fund. If the fund balance at fiscal year-end falls below the goal, the City shall develop a restoration plan to achieve and maintain the minimum fund balance.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

P. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregation is required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets is shown as restricted net position.

Q. Capitalization of Interest

The City capitalizes interest costs for business-type activities only, net of related interest earned, from the date of the borrowing until the projects acquired with those funds are ready for their intended use.

R. Pensions

For the 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 (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, the 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.

S. Long-Term Liabilities

In the government-wide financial statements and 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 fund type Statement of Net Position. Initial-issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. The unamortized portion of the deferred amount on refunding is recorded as either a deferred outflow of resources or deferred inflow of resources. Bonds payable are reported net of the unamortized portion of applicable premium or discount. Bond issuance costs are expensed during the current period. Amortization of bond premiums, discounts, and deferred amounts on refunding are included in interest expense.

T. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

T. Use of Estimates - continued:

contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments are comprised of the following at September 30, 2023:

	Cash and Cash Equivalents	Investments	Restricted Cash and Cash Equivalents	Total
Governmental activities:				
General Fund	\$ 6,612,102	\$ 12,578,144	\$ -	\$ 19,190,246
Debt Service Fund	1,548,571	-	-	1,548,571
Colony Park TIF Bond Debt Fund	-	-	4,336,094	4,336,094
2019 \$19.96M Bond Issue Fund	105,090	4,623,631	-	4,728,721
Purple Creek/Freedom Ridge Drainage Fund	1,857,549	-	-	1,857,549
Nonmajor governmental funds	7,314,415	-	1,115,567	8,429,982
Internal Service Fund	<u>755,520</u>	<u>-</u>	<u>-</u>	<u>755,520</u>
Total governmental activities	<u>18,193,247</u>	<u>17,201,775</u>	<u>5,451,661</u>	<u>40,846,683</u>
Business-type activities:				
Public Utility Fund	11,003,174	10,044,174	-	21,047,348
East Madison County Regional				
Sewer Fund	927,984	-	-	927,984
Sanitation Fund	<u>41,199</u>	<u>-</u>	<u>-</u>	<u>41,199</u>
Total business-type activities	<u>11,972,357</u>	<u>10,044,174</u>	<u>-</u>	<u>22,016,531</u>
Government-wide total	<u>\$ 30,165,604</u>	<u>\$ 27,245,949</u>	<u>\$ 5,451,661</u>	<u>\$ 62,863,214</u>

Deposits

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 City'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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Deposits - continued:

failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation. Deposits at September 30, 2023, are summarized as follows:

	<u>Reported Amount</u>	<u>Bank Balance</u>
Deposits	<u>\$ 28,790,152</u>	<u>\$ 29,538,040</u>

The difference of \$747,888 was principally due to outstanding checks. Of the bank balance, \$250,384 was covered by Federal Depository Insurance.

Custodial Credit Risk - Deposits - Custodial risk is defined as the risk that, in the event of a financial institution's failure, the City's deposits may not be returned to it. As of September 30, 2023, \$29,297,655 of the City's bank balance of \$29,538,040 was exposed to custodial credit risk as follows:

Collateralized by the State Public Funds Guaranty Pool	<u>\$ 29,287,655</u>
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Cash Equivalents

Cash equivalents represent investments in U.S. Government money market mutual funds. Cash equivalents totaled \$6,825,188 at September 30, 2023.

Investments

The City is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the State of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved; or in interest-bearing time deposits with any financial institution approved for the deposit of state funds. Investments are reported at fair value.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's investment policy is limited to complying with the State's investment statutes. State law has not addressed interest rate risk. The City uses the specific identification method to disclose interest rate risk. Under this method, the notes provide an actual list of the maturities for different individual investments.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

Concentration of Credit Risk. Disclosures of investments held by amount and issuer for any issuer that represents five percent or more of total investments is required. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments. As of September 30, 2023, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Ratings</u>	<u>Percentage of Investments</u>	<u>Interest Rates</u>
U.S. Treasury securities	\$ 7,436,207	AAA	27.29%	1.25-2.75%
Federal Home Loan Bank	4,623,631	AAA	16.97%	1-2.08%
Governmental National Mortgage Association (GNMA)	6,819,399	AA+	25.03%	1.00-5.84%
State of Mississippi tax notes	2,550,689	AA	9.36%	0.41-3.01%
Mississippi Development Bank tax notes	52,037	AA-	0.19%	1.75%
Private Export Funding Group bonds	2,587,987	AAA	9.50%	0.55%
SBA asset-backed securities	214,340	Not Rated	0.79%	0.55-1.79%
US International Development Finance Corporation	592,046	AAA	2.17%	0.00%
Cleveland MS general obligation bonds	543,804	Not Rated	2.00%	1.00%
Small Business Administration loans	1,727,778	Not Rated	6.34%	1.15-5.95%
Pearl MS urban renewal revenue bonds	98,031	Ba2	0.37%	5.60%
Total investments	<u>\$ 27,245,949</u>		<u>100.00%</u>	

Investment Maturities in Years:

<u>Investment Type</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
U.S. Treasury securities	\$ 6,621,751	814,456	-	-
Federal Home Loan Bank	477,860	4,145,771	-	-
Governmental National Mortgage Association (GNMA)	-	267,773	150,941	6,400,685
State of Mississippi tax notes	966,870	1,583,819	-	-
Mississippi Development Bank tax notes	-	52,037	-	-
Private Export Funding Group bonds	1,944,344	643,643	-	-
SBA asset-backed securities	-	76,097	-	138,243
US International Development Finance Corp. bonds	-	592,046	-	-
Cleveland MS general obligation bonds	186,213	357,591	-	-
Small Business Administration loans	12,787	62,971	181,776	1,470,244
Pearl MS urban renewal revenue bonds	-	98,031	-	-
Total investments	<u>\$ 10,209,825</u>	<u>8,694,235</u>	<u>332,717</u>	<u>8,009,172</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

Credit Risk. The City is allowed, by State Statute, to invest excess funds in any bonds or other direct obligations of the United States of America, of the State of Mississippi, or of any county or municipality of Mississippi, when such county or municipal bonds have been properly approved; or in obligations issued or guaranteed in full as to principal and interest by the United States of America which are subject to a repurchase agreement with a qualified depository; or in interest-bearing time certificates of deposit with any financial institution approved for the deposit of state funds.

Custodial Credit Risk - Investments. Custodial credit risk is defined as the risk that, in the event of failure of the counter party to a transaction, the City will not be able to recover the value of its investments that are held by an outside party. The City does not have a formal investment policy that addresses custodial credit risk. As of September 30, 2023, all investments were held by a third-party custodian counterparty and all investments which were held by the counterparty's trust department or agent are registered in the City's name.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lower priority to unobservable inputs (Level 3 measurements). At September 30, 2023, the City had an unrealized loss of \$2,657,604, which reflects changes in the fair value of investments. The City's level 2 investments are valued using pricing models maximizing the use of observable inputs for similar securities.

The City has the following recurring fair value measurements as of September 30, 2023:

- US Treasury securities of \$12,059,837 are valued using quoted market prices (Level 1 inputs).
- Mortgage-backed securities of \$3,359,095 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Municipal obligations of \$3,244,561 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Asset-backed securities of \$214,340 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Collateralized mortgage obligations of \$3,460,304 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

- SBA Loans of \$1,727,778 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Corporate Bonds of \$3,180,033 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).

NOTE 3 - RECEIVABLES

Receivables at September 30, 2023, consisted of the following:

	Accounts	Grants	Taxes	Due from Other Governments	Interest and Other	Total
Governmental activities:						
General Fund	\$ 6,571,046	\$ 43,093	\$ 8,069,937	\$ -	\$ 34,627	\$ 14,718,703
Debt Service Fund	-	-	3,645,771	-	-	3,645,771
Colony Park TIF Bond Debt Fund	-	-	598,286	4,095,071	-	4,693,357
2019 \$19.96M Bond Issue Fund	-	-	-	-	30,936	30,936
Purple Creek/Freedom Ridge Drainage Fund	-	266,120	-	-	-	266,120
Nonmajor governmental funds	-	15,000	83,787	289,248	2,691	390,726
Gross receivables	6,571,046	324,213	12,397,781	4,384,319	68,254	23,745,613
Less: Allowance for uncollectible accounts	(4,376,569)	-	-	-	-	(4,376,569)
Total governmental funds	2,194,477	324,213	12,397,781	4,384,319	68,254	19,369,044
Adjustment to full accrual	913,854	-	-	-	-	913,854
Total governmental activities	3,108,331	324,213	12,397,781	4,384,319	68,254	20,282,898
Business-type activities:						
Public Utility Enterprise Fund	1,143,392	1,792,433	-	-	17,565	2,953,390
East Madison County Regional Sewer Fund	120,885	-	-	-	-	120,885
Sanitation Fund	214,528	-	-	-	-	214,528
Gross receivables	1,478,805	1,792,433	-	-	17,565	3,288,803
Less: Allowance for uncollectible accounts	(506,902)	-	-	-	-	(506,902)
Total business-type activities	971,903	1,792,433	-	-	17,565	2,781,901
Total government-wide	\$ 4,080,234	\$ 2,116,646	\$ 12,397,781	\$ 4,384,319	\$ 85,819	\$ 23,064,799

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2023, in the amount of \$4,384,319 represents the net present value of amounts due from Madison County, Mississippi in accordance with interlocal pledge agreements designed to provide funds for the payment tax increment financing bonds. The amounts to be paid are based on the added incremental increase in ad valorem taxes to be collected by the County as a result of the projects completed by the City in prior years. The amounts due from the County are irrevocable until all outstanding liabilities of the project are paid in full.

Amounts due from the County are estimated to be collected as follows:

Fiscal Year Ending <u>September 30,</u>	
2024	\$ 800,164
2025	930,575
2026	932,957
2027	931,032
2028	929,902
2029-2033	697,860
2034-2038	<u>59,520</u>
	<u>5,282,010</u>
Total payments due under interlocal pledge agreements	5,282,010
Less discount to present value	<u>(897,691)</u>
Total due from other governments	<u>\$ 4,384,319</u>

NOTE 5 - PROPERTY TAXES

Property taxes for fiscal year 2023 were levied in September 2022 on the assessed valuation of property located in the City of Ridgeland, Mississippi as of the preceding January 1, the lien date. Receivables from property taxes are recorded at the date the taxes are levied. Revenues from property taxes are recognized in the fiscal year for which property taxes are levied. The financial statements reflect the accrual of the estimated fiscal year 2024 property taxes levied in September 2023. The City has recorded deferred inflows for these taxes, which will be recognized during the year ended September 30, 2024.

The City levies property taxes annually based upon assessed valuations. Real, personal property, public utility, automobile ad valorem taxes, and certain road taxes are collected by the tax collector of Madison County and are disbursed to the City accordingly. Current collection of real, public utility, and personal property taxes for the year ended September 30, 2023, were approximately 99% of the total tax levy.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 - PROPERTY TAXES - CONTINUED:

The tax rate levied by the City for 2023 was set at 20.03 mills. The City allocated the property tax per \$1,000 of assessed value for the year as follows:

General Fund	\$ 11.27
Debt Service Fund	<u>8.76</u>
	<u>\$ 20.03</u>

NOTE 6 - CAPITAL ASSETS - GOVERNMENTAL ACTIVITIES

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

	Balance at October 1, 2022	Additions	Deletions	Transfers	Balance at September 30, 2023
Non-depreciable capital assets:					
Land	\$ 129,655,918	\$ 11,000	\$ -	\$ -	\$ 129,666,918
Construction in progress	<u>1,828,222</u>	<u>6,036,840</u>	<u>-</u>	<u>(4,325,094)</u>	<u>3,539,968</u>
Total non-depreciable capital assets	<u>131,484,140</u>	<u>6,047,840</u>	<u>-</u>	<u>(4,325,094)</u>	<u>133,206,886</u>
Depreciable capital assets:					
Buildings	28,629,333	-	-	-	28,629,333
Improvements other than buildings	13,808,878	-	-	411,341	14,220,219
Infrastructure	199,219,141	1,271,593	-	3,913,753	204,404,487
Vehicles	8,562,391	868,764	(297,434)	260,392	9,394,113
Furniture and equipment	5,079,750	281,098	(191,523)	343,675	5,513,000
Right-of-use assets:					-
Vehicles and equipment	1,292,918	-	-	(604,067)	688,851
Subscription-based IT arrangement	<u>-</u>	<u>571,446</u>	<u>-</u>	<u>-</u>	<u>571,446</u>
Total depreciable capital assets	<u>256,592,411</u>	<u>2,992,901</u>	<u>(488,957)</u>	<u>4,325,094</u>	<u>263,421,449</u>
Less accumulated depreciation for:					
Buildings	(7,970,949)	(571,219)	-	-	(8,542,168)
Improvements other than buildings	(7,095,356)	(443,212)	-	-	(7,538,568)
Infrastructure	(100,085,090)	(5,315,364)	-	-	(105,400,454)
Vehicles	(6,380,947)	(445,627)	258,830	(228,306)	(6,796,050)
Furniture and equipment	(3,878,625)	(414,569)	176,989	(175,274)	(4,291,479)
Right-of-use assets	<u>(631,924)</u>	<u>(102,657)</u>	<u>-</u>	<u>403,580</u>	<u>(331,001)</u>
Total accumulated depreciation	<u>(126,042,891)</u>	<u>(7,292,648)</u>	<u>435,819</u>	<u>-</u>	<u>(132,899,720)</u>
Total depreciable capital assets, net	<u>130,549,520</u>	<u>(4,299,747)</u>	<u>(53,138)</u>	<u>4,325,094</u>	<u>130,521,729</u>
Total governmental activities capital assets, net	<u>\$ 262,033,660</u>	<u>\$ 1,748,093</u>	<u>\$ (53,138)</u>	<u>\$ -</u>	<u>\$ 263,728,615</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 6 - CAPITAL ASSETS - GOVERNMENTAL ACTIVITIES - CONTINUED:

Depreciation expense for governmental activities is charged to functions as follows:

General government	\$ 350,393
Public safety	885,930
Public services	5,545,278
Culture and recreation	<u>511,047</u>
Total depreciation expense - governmental activities	<u>\$ 7,292,648</u>

NOTE 7 - CAPITAL ASSETS - BUSINESS-TYPE ACTIVITIES

Capital asset activity for business-type activities for the year ended September 30, 2023, was as follows:

	Balance at October 1, 2022	Additions	Deletions	Transfers	Balance at September 30, 2023
Non-depreciable capital assets:					
Land	\$ 3,404,209	\$ -	\$ -	\$ -	\$ 3,404,209
Construction in progress	<u>542,012</u>	<u>2,422,209</u>	<u>-</u>	<u>-</u>	<u>2,964,221</u>
Total non-depreciable capital assets	<u>3,946,221</u>	<u>2,422,209</u>	<u>-</u>	<u>-</u>	<u>6,368,430</u>
Depreciable capital assets:					
Buildings	782,034	-	-	-	782,034
Utility systems	63,084,287	1,998,890	-	-	65,083,177
Vehicles	1,494,167	105,123	(14,894)	-	1,584,396
Machinery and equipment	<u>1,364,843</u>	<u>42,867</u>	<u>(60,598)</u>	<u>-</u>	<u>1,347,112</u>
Total depreciable capital assets	<u>66,725,331</u>	<u>2,146,880</u>	<u>(75,492)</u>	<u>-</u>	<u>68,796,719</u>
Less accumulated depreciation for:					
Buildings	(678,676)	(2,993)	-	-	(681,669)
Utility systems	(31,532,181)	(2,205,993)	-	-	(33,738,174)
Vehicles	(1,119,417)	(70,725)	13,405	-	(1,176,737)
Machinery and equipment	<u>(1,150,839)</u>	<u>(31,636)</u>	<u>56,209</u>	<u>-</u>	<u>(1,126,266)</u>
Total accumulated depreciation	<u>(34,481,113)</u>	<u>(2,311,347)</u>	<u>69,614</u>	<u>-</u>	<u>(36,722,846)</u>
Total depreciable capital assets, net	<u>32,244,218</u>	<u>(164,467)</u>	<u>(5,878)</u>	<u>-</u>	<u>32,073,873</u>
Total business-type activities capital assets, net	<u>\$ 36,190,439</u>	<u>\$ 2,257,742</u>	<u>\$ (5,878)</u>	<u>\$ -</u>	<u>\$ 38,442,303</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 7 - CAPITAL ASSETS - BUSINESS-TYPE ACTIVITIES - CONTINUED:

Depreciation expense for business-type activities is charged to functions as follows:

Public Utility Fund	\$ 2,030,969
East Madison County Regional Sewer Fund	<u>280,378</u>
Total depreciation expense - business-type activities	<u>\$ 2,311,347</u>

NOTE 8 - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended September 30, 2023:

	Beginning Balance October 1, 2022	Additions/ Proceeds	Reductions/ Payments	Ending Balance September 30, 2023	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 36,516,662	\$ -	\$ 2,241,904	\$ 34,274,758	\$ 2,299,031
General obligation premium	1,594,056	-	105,234	1,488,822	105,234
Limited obligation bonds	28,920,000	-	2,627,000	26,293,000	2,697,000
Limited obligation discount	(141,003)	-	(15,667)	(125,336)	(15,667)
Limited obligation premium	213,371	-	26,672	186,699	26,672
Notes	2,236,257	-	558,145	1,678,112	575,645
Lease/SBITA liabilities	549,996	571,446	357,452	763,990	265,496
Compensated absences	<u>887,410</u>	<u>258,448</u>	<u>189,714</u>	<u>956,144</u>	<u>47,808</u>
Government activities total	<u>\$ 70,776,749</u>	<u>\$ 829,894</u>	<u>\$ 6,090,454</u>	<u>\$ 65,516,189</u>	<u>\$ 6,001,219</u>
Business-type activities:					
General obligation bonds	\$ 3,667,338	\$ -	\$ 874,096	\$ 2,793,242	\$ 909,969
General obligation premium	64,035	-	14,672	49,363	12,643
Notes	3,019,965	-	355,255	2,664,710	350,272
Compensated absences	<u>98,979</u>	<u>46,437</u>	<u>41,308</u>	<u>104,108</u>	<u>5,205</u>
Business-type activities total	<u>6,850,317</u>	<u>46,437</u>	<u>1,285,331</u>	<u>5,611,423</u>	<u>1,278,089</u>
Government-wide total	<u>\$ 77,627,066</u>	<u>\$ 876,331</u>	<u>\$ 7,375,785</u>	<u>\$ 71,127,612</u>	<u>\$ 7,279,308</u>

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Debt service requirements at September 30, 2023, were as follows:

Fiscal Year Ending September 30,	Governmental Activities							
	General		Limited		Notes and ROU		Total	
	Obligation Bonds		Obligation Bonds		Liability Payable			
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 2,299,031	\$ 1,134,848	\$ 2,697,000	\$ 722,733	\$ 841,141	\$ 93,933	\$ 5,837,172	\$ 1,951,514
2025	2,756,907	1,060,764	2,773,000	646,739	854,304	61,383	6,384,211	1,768,886
2026	2,821,659	968,389	2,853,000	567,896	622,845	28,975	6,297,504	1,565,260
2027	2,727,161	874,895	2,939,000	485,505	123,812	9,388	5,789,973	1,369,788
2028	2,070,000	768,038	3,020,000	485,505	-	-	5,090,000	1,253,543
2029-2033	10,730,000	2,705,906	9,258,000	1,188,281	-	-	19,988,000	3,894,187
2034-2038	9,380,000	962,834	2,753,000	211,882	-	-	12,133,000	1,174,716
2039-2042	1,490,000	44,700	-	-	-	-	1,490,000	44,700
	<u>\$ 34,274,758</u>	<u>\$ 8,520,374</u>	<u>\$ 26,293,000</u>	<u>\$ 4,308,541</u>	<u>\$ 2,442,102</u>	<u>\$ 193,679</u>	<u>\$ 63,009,860</u>	<u>\$ 13,022,594</u>

Fiscal Year Ending September 30,	Business-Type Activities					
	General		Note Payable		Total	
	Obligation Bonds					
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 909,969	\$ 127,932	\$ 350,272	\$ 48,784	\$ 1,260,241	\$ 176,716
2025	596,093	94,164	358,072	40,984	954,165	135,148
2026	629,341	64,359	307,129	33,811	936,470	98,170
2027	657,839	32,892	301,099	28,241	958,938	61,133
2028	-	-	306,719	28,241	306,719	28,241
2029-2033	-	-	842,028	63,335	842,028	63,335
2034-2038	-	-	199,391	11,357	199,391	11,357
	<u>\$ 2,793,242</u>	<u>\$ 319,347</u>	<u>\$ 2,664,710</u>	<u>\$ 254,753</u>	<u>\$ 5,457,952</u>	<u>\$ 574,100</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Bonds and notes payable at September 30, 2023, are comprised of the following individual issues:

General Obligation Bonds:

\$11,530,000 Refunding Series 2014 due in annual installments of \$215,000 to \$1,385,000, payable on 8-1 of each year through 8-1-27, and interest at 2.00% to 5.00%, payable on 2-1 and 8-1 of each year.

Debt Service Fund	\$2,711,758	
Public Utility Enterprise Fund	<u>2,453,242</u>	\$ 5,165,000

\$19,960,000 General Obligation Bonds Series 2019 due in annual installments of \$400,000 to \$1,490,000, payable on 8-1 of each year through 8-1-39; and interest at 3.00% to 4.00%, payable on 2-1 and 8-1 of each year. 18,360,000

\$2,419,000 General Obligation Refunding Bonds Series 2021 due in annual installments of \$475,000 to \$491,000, payable on 5-1 of each year through 5-1-26; and interest at 0.58%, payable on 5-1 and 11-1 of each year. 1,463,000

\$5,100,000 General Obligation Bonds Series 2014 due in annual installments of \$195,000 to \$340,000, payable on 6-1 of each year through 6-1-34; and interest at 3.00% to 4.00%, payable on 6-1 and 12-1 of each year. 3,170,000

\$11,900,000 General Obligation Bonds Series 2015 due in annual installments of \$430,000 to \$795,000, payable on 12-1 of each year through 12-1-35; and interest at 2.25% to 3.125%, payable on 6-1 and 12-1 of each year. 8,570,000

\$3,805,000 Refunding Bonds Series 2010 due in annual installments of \$255,000 to \$340,000, payable at 11-1 of each year through 11-1-23; and interest at 2.00% to 3.10%, payable on 5-1 and 11-1 of each year. This bond is to be paid by the City's Public Utility Enterprise Fund. 340,000

\$37,068,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds:

\$15,390,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$1,375,000 to \$1,740,000, payable 10-1-20 through 10-1-29; and interest varying annually from 1.25% to 3.00%, payable on 4-1 and 10-1 of each year beginning with 10-1-20 and ending with 10-1-29. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

\$ 11,190,000

\$2,300,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$105,000 to \$210,000, payable 11-1-20 through 11-1-34; and interest of 5.00%, payable on 5-1 and 11-1 of each year beginning with 11-1-20 and ending with 11-1-34. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

1,965,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

\$7,800,000 Tax Increment Financing Bonds Series 2021 due in annual installments of \$442,000 to \$606,000, payable 10-1-22 through 10-1-36; and interest of 2.25%, payable on 4-1 and 10-1 of each year beginning with 4-1-22 and ending with 10-1-36. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area.

\$ 7,358,000

\$7,775,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$635,000 to \$790,000, payable 10-1-20 through 4-1-31; and interest varying annually from 2.00% to 3.00%, payable on 10-1 and 4-1 of each year beginning with 10-1-20 and ending with 4-1-31. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

\$ 5,780,000

\$26,293,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Notes:

\$5,072,000 note payable to the Mississippi Department of Transportation due in annual installments of \$114,200 to \$403,900, payable 1-1-08 through 1-1-26; and interest at 5.00%, payable on 1-1 and 7-1 of each year beginning with 1-1-08 and ending with 1-1-26. In June 2013, the City and MDOT entered into an agreement to defer payments on this debt until the completion of the purchase of rights-of-way by the City for the Colony Park Boulevard project, but no later than January 1, 2017. Deferred payments thru January 1, 2017, have been capitalized as part of the note. The amounts deferred will be spread evenly over the remaining life of the note payments.	\$ 1,678,112
\$1,899,275 note payable to the Mississippi Department of Environmental Quality. The note is payable in monthly installments for 237 months starting on 7-1-11 and maturing 3-1-31 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.	799,379
\$1,771,698 note payable to the Mississippi Department of Health for drinking water improvements. The note is payable in monthly installments for 235 months starting on 12-1-10 and maturing 6-1-30 with interest at 1.95%. This note is to be paid by the City's Public Utility Enterprise Fund.	688,312
\$978,640 note payable to the Mississippi Department of Health for drinking water improvements. The note is payable in monthly installments for 234 months starting on 9-12-17 and maturing 2-1-37 with interest at 1.95%. This note is to be paid by the City's Public Utility Enterprise Fund.	712,195
\$404,830 note payable to Madison County Wastewater Authority for Parkway Forcemain improvements. The note is payable in monthly installments for 237 months starting on 10-10-10 through 6-10-30 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.	154,337

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Notes - continued:

\$800,000 note payable to Madison County Wastewater Authority for improvements. The note is payable in monthly installments for 180 months starting on 12-1-10 through 11-1-25 with interest at 3.73%. This note is to be paid by the City's Public Utility Enterprise Fund. \$ 144,879

\$363,006 note payable to Madison County Wastewater Authority for Bozeman Road pump station improvements. The note is payable in monthly installments for 234 months starting on 5-5-12 through 10-5-31 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund. 165,608

\$ 4,342,822

The amount of general obligation bonded debt that can be incurred by the City is limited by state statute. Total outstanding bonded debt during a year can be no greater than 15% of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, unless certain conditions, such as set forth in state statutes under Mississippi Code Ann., Section 21-33-303, have been met which increases the bonded debt to no greater than 20% of the assessed value. As of September 30, 2023, the amount of outstanding bonded debt was equal to 7.05% of property assessments of \$506,996,157 computed as follows:

Bonded debt:	
General obligation bonds - Governmental Activities	\$ 35,763,580
General obligation bonds - Business-Type Activities	2,842,605
Less excludable debt:	
General obligation bonds - Business-Type Activities	<u>(2,842,605)</u>
Total debt subject to limitation	<u>\$ 35,763,580</u>
Assessed valuation	\$ 506,996,157
Percentage	7.05%

Lease and SBITA Liabilities

The City has entered into a number of financing leases for the acquisition of various machinery and equipment. Additionally, during 2023, the City entered into a SBITA for police video equipment and cloud storage services. These agreements have been reported at the present value of the future minimum payments as of the inception date. These right-of-use assets have an original cost in the amount of \$1,260,297 and accumulated depreciation of \$331,001, resulting in a net book value of \$929,296.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Lease and SBITA Liabilities - continued:

Obligations of the City's governmental activities under these agreements at September 30, 2023, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2024	\$ 265,497	\$ 45,343	\$ 310,840
2025	260,357	31,569	291,926
2026	114,323	18,877	133,200
2027	<u>123,813</u>	<u>9,388</u>	<u>133,201</u>
Total lease payments	<u>\$ 763,990</u>	<u>\$ 105,177</u>	<u>\$ 869,167</u>

Bond Covenants

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

NOTE 9 - INTERFUND ADVANCES AND TRANSFERS

Advances to/from other funds at September 30, 2023, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	2019 \$19.96M Bond Issue Fund	\$ 1,593,792
	Colony Park TIF Bond Debt Fund	512,111
	Internal Service Fund	540,000
	Public Utility Fund	3,395,761
	Other Nonmajor Funds	<u>1,965,542</u>
		<u>8,007,206</u>
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	<u>2,600,832</u>
		<u>\$ 10,608,038</u>

The above interfund balances resulted from the time lag between the dates that reimbursable expenses occur and payments between the funds are made. The balances are expected to be paid within one year.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 9 - INTERFUND ADVANCES AND TRANSFERS - CONTINUED:

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) move receipts identified for debt service from the funds collecting the receipts to the Debt Service Funds to make debt service payments when they become due.

Transfer In	Transfer Out	Amount
General Fund	Public Utility Fund	\$ 9,950
General Fund	Other Nonmajor Funds	<u>351</u>
		10,301
2019 \$19.96M Bond Issue Fund	Other Nonmajor Funds	1,733,010
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	1,507,901
Other Nonmajor Funds	General Fund	<u>1,903,476</u>
		<u>3,411,377</u>
		<u>\$ 5,154,688</u>

NOTE 10 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, by calling (601) 359-3589 or 1-800-444-PERS, or by visiting online at www.pers.ms.gov.

Benefits Provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public school districts. 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 PERS Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Members and employers are statutorily required to

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

contribute certain percentages of salaries and wages as specified by the Board of Trustees. 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.

The City's total payroll for all employees was \$13,361,661 and the total covered payroll was \$13,062,197 for the year ended September 30, 2023. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

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 City's required contribution rate increased effective July 1, 2019, from 15.75% to 17.40% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the fiscal years ended September 30, 2023, 2022, and 2021 were \$2,272,823, \$2,089,787, and \$2,006,973, respectively. The contributions for each year met the required contributions and were paid out of General Fund, Public Utility Fund, and East Madison County Regional Sewer Fund based on each fund's proportionate share of covered payroll. Effective July 1, 2024, the required contribution rate will increase from 17.4% to 19.4%.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

At September 30, 2023, the City reported a liability of \$44,744,195 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the City's proportion was 0.1715 percent, which was an increase of 0.0064 percentage points from its proportion measured as of June 30, 2022.

For the year ended September 30, 2023, the City recognized pension expense of \$4,330,141. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,104,195	\$ -
Net difference between projected and actual earnings on pension plan investments	1,626,102	-
Change of assumptions	5,241,477	-
Changes in proportion and differences between City contributions and proportionate share of contributions	1,649,666	-
City contributions subsequent to the measurement date	<u>544,173</u>	<u>-</u>
Total	<u>\$ 10,165,613</u>	<u>\$ -</u>

The \$544,173 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended September 30,	
2024	\$ 3,594,255
2025	2,450,840
2026	3,563,041
2027	<u>13,304</u>
Total	<u>\$ 9,621,440</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

Actuarial Assumptions. The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included 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 were based on the PubS.H-2010(B) Retiree Table with the following adjustments: for males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used for the purposes of determining the TPL were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2022. The 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. 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 target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	27 %	4.35 %
International equity	22 %	4.25 %
Global equity	12 %	4.55 %
Debt securities	20 %	(0.50) %
Real estate	10 %	3.50 %
Private equity	8 %	5.75 %
Cash	1 %	(1.05) %
Total	<u>100 %</u>	

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - 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 contribution rate (17.40%). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following table presents the City's proportionate share of the net pension liability of PERS based on the June 30, 2023, actuarial valuations, calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	City's Proportionate Share of Net <u>Pension Liability</u>
1.00% decrease (6.0%)	\$ 57,698,778
Current discount rate (7.0%)	44,744,195
1.00% increase (8.0%)	34,113,526

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Public Employees' Retirement System of Mississippi's financial report.

NOTE 11 - CONTINGENT LIABILITIES

Grant Audits

The City receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursements for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 11 - CONTINGENT LIABILITIES - CONTINUED:

Litigation

The City is party to legal proceedings which occur in the normal course of governmental operations. Management is not aware of any outstanding litigation that could have a material adverse effect on the net position of the City.

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 participates in State insurance funds for risks of loss for all liability and workers' compensation insurance. Settled claims resulting from these insured risks have not exceeded State insurance coverage in any of the past three fiscal years.

The City has joined with other municipalities to pool its risk as a member of the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The City pays premiums to the pool for its worker's compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$500,000 for employees for each accident and completely covers statutory limits set by the Workers' Compensation Commission. The pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures. A report can be obtained by accessing the following website: <http://www.mwcc.state.ms.us/> or by writing to the Mississippi Workers' Compensation Commission at P.O. Box 5300, Jackson, Mississippi 39296-5300.

NOTE 13 - HEALTH INSURANCE PLAN

The City has established a risk pool agreement authorized by Section 25-15-101 of the Mississippi Code to be self-insured for its employee group health plan. The City contributes \$596 per month per employee to the plan to cover each employee and each employee, at their option, authorizes payroll withholdings to pay contributions for dependent coverage. The City's monthly premiums to cover all employees have been expensed in the General Fund, Public Utility Enterprise Fund, and the East Madison County Regional Sewer Fund in the same manner as the employees' salaries.

The City has contracted with a third-party administrator to act on behalf of the City in the administration of the plan. The administrator is to perform enrollment and underwriting functions and to audit, process, and pay all medical expense claims of the plan. Provisions for administrative fees and stop loss premiums are included in the contractual provisions. The administrative contract can be terminated upon thirty days of written notice.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 13 - HEALTH INSURANCE PLAN - CONTINUED:

The City of Ridgeland became self-insured in February 2003. Blue Cross Blue Shield of Mississippi is the third-party administrator and their mailing address is P.O. Box 1043, Jackson, Mississippi 39215. Under this plan, the employee benefit plan payments to be covered are medical and prescription drug card. The aggregate percentage reimbursable (excess of aggregate deductible) is 100%. For the purpose of the aggregate excess insurance, the maximum allowable covered expense per person is \$65,000 for the contract period. No active service is required and retirees are not covered. In addition, the policy will reimburse the City if total losses for the policy year exceed \$1,814,439, the annual aggregate attachment point (AAAP). The AAAP is an amount equal to the product of an aggregate monthly factor times the number of covered individuals.

For fiscal year ended September 30, 2023, the City was reimbursed \$300,700 for losses in excess of \$65,000 per individual. The AAAP was not exceeded for the fiscal year. The liability reported at September 30, 2023, is based on the requirements that a liability for claims 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 the amount of the loss can be reasonably estimated. These liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on numerous complex factors, the process used in computing the claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Changes in the claims liability during fiscal years 2021 through 2023, were as follows:

	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2020-2021	\$ 92,554	\$ 1,354,656	\$ 1,371,607	\$ 75,603
2021-2022	75,603	1,187,150	1,001,119	261,634
2022-2023	261,634	1,435,425	1,498,456	198,603

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 14 - COMMITMENTS

At September 30, 2023, the City has entered into contracts to construct municipal facilities and infrastructure as follows:

Project	Contract Type	Total Contract Amount	Cost Incurred as of September 30, 2023	Commitment Outstanding as of September 30, 2023
City Center	Other	\$ 443,029	\$ 382,685	\$ 60,344
E County Line Rd Rehab	Engineering	295,485	74,575	220,910
Highland Commerce	Engineering	2,559,560	970,629	1,588,931
Lake Harbour Wolcott to Hwy 51	Engineering	153,444	149,339	4,105
Jackson St Redevelopment	Engineering	85,000	83,599	1,401
Purple Creek/Freedom Ridge Drainage	Engineering	1,004,915	1,002,415	2,500
Tennis Court Lighting	Contractor	211,950	-	211,950
Lake Harbour Rehabilitation	Engineering	57,500	20,000	37,500
Steed Rd Multiuse Trail	Engineering	95,000	-	95,000
Highland Colony Tank And Well	Engineering	803,000	357,600	445,400
Total		<u>\$ 5,708,883</u>	<u>\$ 3,040,842</u>	<u>\$ 2,668,041</u>

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Accounting Pronouncements

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations and eliminates a diversity in practices associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. The requirements of this standard had no impact on the City's financial statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, with the primary objective to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Adopted Accounting Pronouncements - continued:

services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements. The requirements of this standard had no impact on the City's financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. Additionally, GASB Statement No. 99, *Omnibus 2022*, issued April 2022, as it relates to SBITAs was also implemented. The requirements of this standard had no impact on the City's beginning balances. This statement was applied to a new SBITA entered into during 2023.

Recently Issued Accounting Pronouncements

Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

GASB Statement No. 99, *Omnibus 2022*, issued April 2022, enhances the comparability in accounting and financial reporting and to improve the consistency of authoritative literature. The requirements of this statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, are effective for fiscal years beginning after June 15, 2023. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, issued June 2022, enhances 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. The requirements of this statement are effective for fiscal years beginning after June 15, 2023. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

GASB Statement No. 101, *Compensated Absences*, issued June 2022, better meets the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

NOTE 16 - SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 27, 2024, the date the financial statements were approved by the City's management and thereby available to be issued and has determined that there are no subsequent events of a material nature requiring adjustment to or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

CITY OF RIDGELAND, MISSISSIPPI

**GENERAL FUND
SEPTEMBER 30, 2023**

The general fund is used to account for resources traditionally associated with local governments which are not required to be accounted for in another fund.

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Sales taxes	\$ 16,891,067	\$ 16,891,067	\$ 19,258,778	\$ 2,367,711
Ad valorem taxes	6,044,580	6,044,580	6,267,961	223,381
Franchise taxes	1,262,502	1,262,502	1,209,574	(52,928)
Licenses and permits	488,313	488,313	542,244	53,931
Intergovernmental	806,317	877,047	903,547	26,500
Charges for services	1,033,694	1,033,694	1,082,995	49,301
Fines and forfeits	901,764	906,025	862,654	(43,371)
Contributions	-	4,350	6,350	2,000
Interest and interest earnings	111,879	111,879	687,542	575,663
Net unrealized loss on investments	-	-	(79,362)	(79,362)
Miscellaneous	89,457	116,162	182,193	66,031
Total Revenues	<u>27,629,573</u>	<u>27,735,619</u>	<u>30,924,476</u>	<u>3,188,857</u>
EXPENDITURES:				
General Government:				
Judicial - City Court:				
Personal services	672,434	672,434	655,039	17,395
Supplies	10,521	10,521	5,340	5,181
Other services and charges	<u>57,562</u>	<u>57,562</u>	<u>48,930</u>	<u>8,632</u>
Total Judicial - City Court	<u>740,517</u>	<u>740,517</u>	<u>709,309</u>	<u>31,208</u>
Mayor and Board:				
Personal services	466,073	466,073	461,982	4,091
Supplies	2,875	2,875	1,323	1,552
Other services and charges	<u>161,083</u>	<u>161,083</u>	<u>138,482</u>	<u>22,601</u>
Total Mayor and Board	<u>630,031</u>	<u>630,031</u>	<u>601,787</u>	<u>28,244</u>
Financial Administration:				
Personal services	878,685	878,685	881,176	(2,491)
Supplies	9,115	9,115	7,972	1,143
Other services and charges	<u>175,882</u>	<u>175,882</u>	<u>161,481</u>	<u>14,401</u>
Total Financial Administration	<u>1,063,682</u>	<u>1,063,682</u>	<u>1,050,629</u>	<u>13,053</u>
MIS:				
Supplies	2,600	2,600	2,496	104
Other services and charges	46,550	92,988	83,183	9,805
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>3,516</u>	<u>1,484</u>
Total MIS	<u>54,150</u>	<u>100,588</u>	<u>89,195</u>	<u>11,393</u>

CITY OF RIDGELAND, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Amounts (Budgetary Basis)	Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED:				
General Government - continued:				
Legal:				
Other services and charges	\$ 340,000	\$ 379,000	\$ 378,956	\$ 44
Total Legal	340,000	379,000	378,956	44
Human Resources:				
Supplies	150	150	30	120
Other services and charges	21,953	18,000	17,224	776
Total Human Resources	22,103	18,150	17,254	896
General Government Building:				
Personal services	61,826	61,826	59,687	2,139
Supplies	7,800	7,800	3,664	4,136
Other services and charges	580,101	580,101	500,399	79,702
Total General Government Building	649,727	649,727	563,750	85,977
Community Promotion:				
Supplies	750	750	279	471
Other services and charges	140,102	140,102	133,458	6,644
Capital outlay	3,200	3,200	3,136	64
Total Community Promotion	144,052	144,052	136,873	7,179
Engineering:				
Other services and charges	2,500	48,000	32,800	15,200
Total Engineering	2,500	48,000	32,800	15,200
Community Development:				
Personal services	886,273	886,273	878,596	7,677
Supplies	25,850	25,850	22,354	3,496
Other services and charges	114,320	114,320	62,051	52,269
Capital outlay	38,000	43,000	12,433	30,567
Total Community Development	1,064,443	1,069,443	975,434	94,009
Total General Government:				
Personal services	2,965,291	2,965,291	2,936,480	28,811
Supplies	59,661	59,661	43,458	16,203
Other services and charges	1,640,053	1,767,038	1,556,964	210,074
Capital outlay	46,200	51,200	19,085	32,115
Total General Government	4,711,205	4,843,190	4,555,987	287,203

CITY OF RIDGELAND, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Amounts	Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
EXPENDITURES - CONTINUED:				
Public Safety:				
Police:				
Personal services	\$ 7,093,416	\$ 7,193,416	\$ 6,262,999	\$ 930,417
Supplies	526,959	430,159	363,795	66,364
Other services and charges	1,097,173	1,147,628	909,019	238,609
Capital outlay	629,277	631,276	611,934	19,342
Total Police	9,346,825	9,402,479	8,147,747	1,254,732
Police - OJP Grant Fund:				
Capital outlay	-	168,726	571,446	(402,720)
Total Police - OJP Grant Fund	-	168,726	571,446	(402,720)
Fire:				
Personal services	4,612,066	4,612,066	4,586,741	25,325
Supplies	175,175	175,175	130,310	44,865
Other services and charges	413,596	405,761	349,865	55,896
Capital outlay	52,000	59,835	69,785	(9,950)
Total Fire	5,252,837	5,252,837	5,136,701	116,136
Fire Donation Fund:				
Capital outlay	2,000	2,000	1,937	63
Total Fire	2,000	2,000	1,937	63
Court Services Fee Fund:				
Personal services	181,995	181,995	166,210	15,785
Other services and charges	31,912	31,912	26,141	5,771
Capital outlay	6,030	131,256	77,173	54,083
Total Court Services Fee Fund	219,937	345,163	269,524	75,639
Total Public Safety:				
Personal services	11,887,477	11,987,477	11,015,950	971,527
Supplies	702,134	605,334	494,105	111,229
Other services and charges	1,542,681	1,585,301	1,285,025	300,276
Capital outlay	689,307	993,093	1,332,275	(339,182)
Total Public Safety	14,821,599	15,171,205	14,127,355	1,043,850
Public Services:				
Public Works:				
Personal services	2,335,707	2,335,707	1,896,712	438,995
Supplies	579,800	582,548	463,284	119,264
Other services and charges	2,009,503	2,032,511	1,431,784	600,727
Capital outlay	3,475,945	2,469,927	1,669,953	799,974
Total Public Works	8,400,955	7,420,693	5,461,733	1,958,960

CITY OF RIDGELAND, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED:				
Public Services - continued:				
Keep Ridgeland Beautiful:				
Other services and charges	\$ 20,000	\$ 20,000	\$ 19,999	\$ 1
Total Keep Ridgeland Beautiful	20,000	20,000	19,999	1
Tree Mitigation:				
Other services and charges	20,000	20,000	-	20,000
Total Tree Mitigation	20,000	20,000	-	20,000
Total Public Services:				
Personal services	2,335,707	2,335,707	1,896,712	438,995
Supplies	579,800	582,548	463,284	119,264
Other services and charges	2,049,503	2,072,511	1,451,783	620,728
Capital outlay	3,475,945	2,469,927	1,669,953	799,974
Total Public Services	8,440,955	7,460,693	5,481,732	1,978,961
Health and Welfare:				
Other services and charges	135,378	141,180	141,180	-
Total Health and Welfare	135,378	141,180	141,180	-
Culture and Recreation:				
Parks & Recreation:				
Personal services	1,151,524	1,151,524	1,112,283	39,241
Supplies	213,000	213,000	162,966	50,034
Other services and charges	873,300	873,300	832,401	40,899
Capital outlay	70,000	70,000	69,584	416
Total Parks and Recreation	2,307,824	2,307,824	2,177,234	130,590
Libraries:				
Other services and charges	145,360	149,313	149,600	(287)
Total Libraries	145,360	149,313	149,600	(287)
Total Culture and Recreation:				
Personal services	1,151,524	1,151,524	1,112,283	39,241
Supplies	213,000	213,000	162,966	50,034
Other services and charges	1,018,660	1,022,613	982,001	40,612
Capital outlay	70,000	70,000	69,584	416
Total Culture and Recreation	2,453,184	2,457,137	2,326,834	130,303

CITY OF RIDGELAND, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
Debt service:				
Principal	\$ 227,175	\$ 227,175	\$ 357,453	\$ (130,278)
Interest and other fiscal charges	<u>15,604</u>	<u>15,604</u>	<u>18,525</u>	<u>(2,921)</u>
Total debt service	<u>242,779</u>	<u>242,779</u>	<u>375,978</u>	<u>(133,199)</u>
Total expenditures	<u>\$ 30,805,100</u>	<u>\$ 30,316,184</u>	<u>\$ 27,009,066</u>	<u>\$ 3,307,118</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ (3,175,527)</u>	<u>\$ (2,580,565)</u>	<u>\$ 3,915,410</u>	<u>\$ 6,495,975</u>
Other financing sources (uses):				
Transfers in	-	-	10,300	10,300
Transfers out	-	(1,904,325)	(1,903,476)	849
Proceeds from right-of-use asset agreements	-	-	571,446	571,446
Sale of capital assets	<u>27,612</u>	<u>27,612</u>	<u>113,910</u>	<u>86,298</u>
Total other financing sources (uses)	<u>27,612</u>	<u>(1,876,713)</u>	<u>(1,207,820)</u>	<u>668,893</u>
Net change in fund balance	<u>\$ (3,147,915)</u>	<u>\$ (4,457,278)</u>	<u>2,707,590</u>	<u>\$ 7,164,868</u>
Fund balance at beginning of year			<u>22,431,989</u>	
Fund balance at end of year			<u>\$ 25,139,579</u>	

**EXPLANATION OF DIFFERENCES BETWEEN
NET CHANGE IN BUDGETARY BASIS FUND
BALANCE AND NET CHANGE IN GAAP BASIS
FUND BALANCE:**

Fund balance at end of year - budgetary basis	\$ 25,139,579
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	4,214,039
Net Prepaids	242,478
Net accrued expenditures and related liabilities paid after 30 days	<u>(45,348)</u>
Fund balance at end of year - GAAP basis	<u>\$ 29,550,748</u>

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

CITY OF RIDGELAND, MISSISSIPPI

**REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEES RETIREMENT SYSTEM OF MISSISSIPPI
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the collective net pension liability	\$44,744,195	\$35,300,940	\$25,747,520	\$33,819,891	\$31,014,648	\$29,739,752	\$29,689,382	\$31,420,132	\$27,944,096	\$21,816,659
City's proportionate share of the collective net pension liability	0.1742%	0.1715%	0.1742%	0.1747%	0.1763%	0.1788%	0.1786%	0.1759%	0.1808%	0.1797%
City's covered payroll	\$13,186,441	\$11,803,906	\$11,580,995	\$11,635,448	\$11,483,568	\$11,418,940	\$11,460,235	\$11,255,168	\$11,086,571	\$ 9,925,733
City's proportionate share of the net pension liability as a percentage of its covered payroll	339.32%	299.06%	223.44%	290.66%	270.08%	260.44%	259.06%	279.16%	252.05%	219.80%
PERS' fiduciary net position as a percentage of the total pension liability	55.70%	59.93%	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%	67.21%

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

CITY OF RIDGELAND, MISSISSIPPI

**REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF MISSISSIPPI
SCHEDULE OF THE CITY'S CONTRIBUTIONS
LAST 10 FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,272,823	\$ 2,089,787	\$ 2,006,973	\$ 2,024,344	\$ 1,873,614	\$ 1,788,276	\$ 1,816,285	\$ 1,828,010	\$ 1,793,444	\$ 1,737,414
Contributions in relation to the contractually required contribution	<u>2,272,823</u>	<u>2,089,787</u>	<u>2,006,973</u>	<u>2,024,344</u>	<u>1,873,614</u>	<u>1,788,276</u>	<u>1,816,285</u>	<u>1,828,010</u>	<u>1,784,635</u>	<u>1,737,414</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
City's covered payroll	\$ 13,062,197	\$ 12,010,293	\$ 11,534,333	\$ 11,635,900	\$ 11,572,091	\$ 11,354,133	\$ 11,531,968	\$ 11,531,968	\$ 11,531,968	\$ 11,531,968
Contributions as a percentage of a covered payroll	17.40%	17.40%	17.40%	17.40%	16.19%	15.75%	15.75%	15.85%	15.48%	15.07%

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

CITY OF RIDGELAND, MISSISSIPPI

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION SCHEDULES SEPTEMBER 30, 2023

Budgetary Comparison Schedules

NOTE A - BASIS OF PRESENTATION

The City's governmental fund types are budgeted in accordance with the laws of the State of Mississippi which require that municipalities budget on a modified-cash basis. Claims that have been incurred prior to the end of the year and that are paid within 30 days are recorded under the accrual basis. Prior year claims that are paid after 30 days revert to the cash basis. All revenue is accounted for under the cash basis. Additionally, capital outlay for the General Fund is budgeted at the departmental level and is reflected as such in the budgetary basis schedule. Capital project funds, however, are budgeted per project and do not lapse at year end. The required budgetary basis is, therefore, not considered to be in accordance with generally accepted accounting principles. Governmental accounting requires that the "Budget to Actual" statement be prepared according to budgetary laws.

Pension Schedules

NOTE A - METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2022 valuation for the September 30, 2023 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	27.7 years
Asset valuation method	5-year smoothed fair value
Price inflation	2.75 percent
Salary increase	3.00 percent to 18.25 percent, including inflation
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

NOTE B - CHANGES IN BENEFIT PROVISIONS

None.

NOTE C - CHANGES OF ASSUMPTIONS

The investment rate of return was reduced from 7.55% to 7.00% in 2023.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF RIDGELAND, MISSISSIPPI

**MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

1. Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation debt.
2. Colony Park TIF Bond Debt Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the Colony Park TIF bonds.
3. 2019 \$19.96M Bond Issue Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the capital projects funded by general obligation bonds issued August 20, 2019.
4. Purple Creek/Freedom Ridge Drainage Improvement Fund - Capital Project Fund - This fund accounts for the financial resources to be used for drainage improvements in the Purple Creek/Freedom Ridge area.

CITY OF RIDGELAND, MISSISSIPPI

DEBT SERVICE FUND - MAJOR FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	<u>(Negative)</u>
REVENUES:				
Taxes:				
Property taxes	\$ 4,043,600	\$ 4,043,600	\$4,188,871	\$ 145,271
Intergovernmental	22,391	22,391	27,656	5,265
Interest earnings	<u>2,235</u>	<u>2,235</u>	<u>66,354</u>	<u>64,119</u>
Total revenues	<u>4,068,226</u>	<u>4,068,226</u>	<u>4,282,881</u>	<u>214,655</u>
EXPENDITURES:				
Debt Service:				
Principal	2,800,049	2,800,049	2,800,049	-
Interest and other fiscal charges	<u>1,291,768</u>	<u>1,291,768</u>	<u>1,280,437</u>	<u>11,331</u>
Total expenditures	<u>4,091,817</u>	<u>4,091,817</u>	<u>4,080,486</u>	<u>11,331</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,591)</u>	<u>\$ (23,591)</u>	202,395	<u>\$ 225,986</u>
Fund balance at beginning of year			<u>1,346,176</u>	
Fund balance at end of year			<u>\$1,548,571</u>	
EXPLANATION OF DIFFERENCES BETWEEN				
NET CHANGE IN BUDGETARY BASIS FUND				
BALANCE AND NET CHANGE IN GAAP BASIS				
FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 1,548,571	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>42,506</u>	
Fund balance at end of year - GAAP basis			<u>\$ 1,591,077</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COLONY PARK TIF BOND DEBT FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Sales tax	\$1,206,282	\$1,206,282	\$ 1,122,824	\$ (83,458)
Property taxes	570,406	570,406	606,030	35,624
Intergovernmental	831,944	831,944	842,194	10,250
Interest earned	700	700	110,629	109,929
Total revenues	<u>2,609,332</u>	<u>2,609,332</u>	<u>2,681,677</u>	<u>72,345</u>
EXPENDITURES:				
Debt Service:				
Principal	2,065,000	2,065,000	2,065,000	-
Interest and other fiscal charges	<u>528,883</u>	<u>528,883</u>	<u>526,383</u>	<u>2,500</u>
Total expenditures	<u>2,593,883</u>	<u>2,593,883</u>	<u>2,591,383</u>	<u>2,500</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 15,449</u></u>	<u><u>\$ 15,449</u></u>	90,294	<u><u>\$ 74,845</u></u>
Fund balance at beginning of year			<u>3,733,689</u>	
Fund balance at end of year			<u><u>\$ 3,823,983</u></u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 3,823,983	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(2,000)</u>	
Fund balance at end of year - GAAP basis			<u><u>\$ 3,821,983</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

**2019 \$19.96M BOND ISSUE FUND-MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest earnings	\$ 4,000	\$ 4,000	\$ 23,731	\$ 19,731
Investment income (loss)	<u>-</u>	<u>-</u>	<u>18,740</u>	<u>18,740</u>
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>42,471</u>	<u>38,471</u>
EXPENDITURES:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>42,471</u>	<u>38,471</u>
OTHER FINANCING USES:				
Operating transfers in	1,733,010	1,733,010	1,733,010	-
Transfers out	<u>-</u>	<u>(1,507,901)</u>	<u>(1,507,901)</u>	<u>-</u>
Total other financing uses	<u>1,733,010</u>	<u>225,109</u>	<u>225,109</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 1,737,010</u></u>	<u><u>\$ 229,109</u></u>	267,580	<u><u>\$ 38,471</u></u>
Fund balance at beginning of year			<u>266,517</u>	
Fund balance at end of year			<u><u>\$ 534,097</u></u>	

EXPLANATION OF DIFFERENCES BETWEEN

**NET CHANGE IN BUDGETARY BASIS FUND
BALANCE AND NET CHANGE IN GAAP BASIS
FUND BALANCE:**

Fund balance at end of year - budgetary basis	\$ 534,097
Net accrued revenue and related receivables	<u>30,936</u>
Fund balance at end of year - GAAP basis	<u>\$ 565,033</u>

CITY OF RIDGELAND, MISSISSIPPI

**PURPLE CREEK/FREEDOM RIDGE DRAINAGE IMPROVEMENT FUND-MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 500,000	\$ 1,115,370	\$ 766,121	\$ (349,249)
Total revenues	<u>500,000</u>	<u>1,115,370</u>	<u>766,121</u>	<u>(349,249)</u>
EXPENDITURES:				
Capital outlay	<u>491,820</u>	<u>1,107,190</u>	<u>1,003,061</u>	<u>104,129</u>
Total expenditures	<u>491,820</u>	<u>1,107,190</u>	<u>1,003,061</u>	<u>104,129</u>
NET CHANGE IN FUND BALANCE	<u>\$ 8,180</u>	<u>\$ 8,180</u>	(236,940)	<u>\$ (245,120)</u>
Fund balance at beginning of year			<u>(29,180)</u>	
Fund balance at end of year			<u>\$ (266,120)</u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ (266,120)	
Net accrued revenue and related receivables			<u>266,120</u>	
Fund balance at end of year - GAAP basis			<u>\$ -</u>	

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

1. Forfeiture and Seizure Fund - Special Revenue Fund - This fund accounts for the revenues and related expenditures for forfeitures and seizures of the Ridgeland Police Department.
2. Higginbotham TIF Bond Note Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the tax increment financing (TIF) note related to the Higginbotham TIF project.
3. Renaissance Phase III TIF Bond Note Fund - Debt Service Fund - This fund accounts for the financial resources for the payment of principal and interest on the tax increment financing (TIF) note related to the Renaissance Phase III TIF project.
4. Jackson Street Multi-Use Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of the Jackson Street Multi-Use Path between Highway 51 and Trace Ridge Drive.
5. City Entrance Sign Hwy 51 Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of the city entrance sign on Highway 51.
6. East County Line Road Rehab Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the rehabilitation of East County Line Road.
7. Lake Harbour Drive Extension Fund - Capital Project Fund - This fund accounts for the accumulation of financial resources for the purchase, planning, and construction related to the extension of Lake Harbour Drive from Highway 51 to Highland Colony Parkway.
8. Steed Road Multi-Use Trail Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the multi-use trail along Steed Road.
9. Highland Commerce Drive Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the improvements of Highland Commerce Drive.
10. Lake Harbour Overlay Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the overlay of Lake Harbour Drive.
11. Wheatley Street Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the Wheatly Street improvements.
12. Tennis Court Lighting Fund - Capital Project Fund - This fund accounts for the financial resources to be used for new lighting at the tennis courts.
13. Lake Harbour and Highway 51 Intersection Fund - Capital Project Fund - This fund accounts for the financial resources to be used in reconstruction of the Lake Harbour and Highway 51 intersection.

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED:
SEPTEMBER 30, 2023**

14. Traffic Signal Equipment Improvement Fund - Capital Project Fund - This fund accounts for the financial resources to be replacement of traffic signals in the City.
15. Highland Colony Rebuild Fund - Capital Project Fund - This fund accounts for the financial resources to be used in street improvements of Highland Colony.
16. City Center Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the building of the new City Hall.
17. Jackson Street Redevelopment Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the redevelopment of Jackson Street.

CITY OF RIDGELAND, MISSISSIPPI

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

AS OF SEPTEMBER 30, 2023

	Special Revenue Fund		Debt Service Funds	Capital Project Funds	Total Other Nonmajor Governmental Funds (See Exhibit A-3)
	Forfeiture and Seizure Fund				
<u>ASSETS</u>					
Cash and cash equivalents	\$ 144,017	\$ -	\$ 7,170,398	\$ 7,314,415	
Restricted cash	-	1,115,567	-	1,115,567	
Receivables (net of allowance for uncollectibles, where applicable):					
Grants	-	-	15,000	15,000	
Taxes	-	83,787	-	83,787	
Other	2,691	-	-	2,691	
Due from other governments	-	289,248	-	289,248	
Due from other funds	-	-	2,600,832	2,600,832	
Total assets	<u>\$ 146,708</u>	<u>\$ 1,488,602</u>	<u>\$ 9,786,230</u>	<u>\$ 11,421,540</u>	
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 2,068	\$ 1,650	\$ 55,704	\$ 59,422	
Due to other funds	-	334,173	1,631,369	1,965,542	
Total liabilities	<u>2,068</u>	<u>335,823</u>	<u>1,687,073</u>	<u>2,024,964</u>	
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	83,787	-	83,787	
Unavailable revenue - Madison county	-	289,248	-	289,248	
Total deferred inflows of resources	<u>-</u>	<u>373,035</u>	<u>-</u>	<u>373,035</u>	
Fund balances:					
Restricted:					
Public safety	144,640	-	-	144,640	
Debt service	-	779,744	-	779,744	
Capital projects	-	-	8,099,157	8,099,157	
Unassigned	-	-	-	-	
Total fund balances	<u>144,640</u>	<u>779,744</u>	<u>8,099,157</u>	<u>9,023,541</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 146,708</u>	<u>\$ 1,488,602</u>	<u>\$ 9,786,230</u>	<u>\$ 11,421,540</u>	

CITY OF RIDGELAND

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Special Revenue Fund			Total Nonmajor Governmental Funds (See Exhibit A-5)
	Forfeiture and Seizure Fund	Debt Service Funds	Capital Projects Funds	
REVENUES:				
Taxes:				
Sales taxes	\$ -	\$ 781,034	\$ -	\$ 781,034
Property taxes	-	125,534	-	125,534
Intergovernmental	-	29,760	4,587,625	4,617,385
Fines and forfeitures	16,928	-	-	16,928
Interest earnings	4,281	21,499	145,907	171,687
Miscellaneous income	-	-	1,400	1,400
Total revenues	<u>21,209</u>	<u>957,827</u>	<u>4,734,932</u>	<u>5,713,968</u>
EXPENDITURES:				
Public safety	36,395	-	-	36,395
Capital outlay	5,814	-	4,992,119	4,997,933
Debt service:				
Principal	-	562,000	-	562,000
Interest and other fiscal charges	-	274,328	-	274,328
Total expenditures	<u>42,209</u>	<u>836,328</u>	<u>4,992,119</u>	<u>5,870,656</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,000)</u>	<u>121,499</u>	<u>(257,187)</u>	<u>(156,688)</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	2,153	-	-	2,153
Transfers in	-	-	3,411,378	3,411,378
Transfers out	-	-	(1,733,361)	(1,733,361)
Total other financing sources (uses)	<u>2,153</u>	<u>-</u>	<u>1,678,017</u>	<u>1,680,170</u>
NET CHANGE IN FUND BALANCES	<u>(18,847)</u>	<u>121,499</u>	<u>1,420,830</u>	<u>1,523,482</u>
Fund balances at beginning of year	<u>163,487</u>	<u>658,245</u>	<u>6,678,327</u>	<u>7,500,059</u>
Fund balances at end of year	<u>\$ 144,640</u>	<u>\$ 779,744</u>	<u>\$ 8,099,157</u>	<u>\$ 9,023,541</u>

CITY OF RIDGELAND, MISSISSIPPI

FORFEITURE AND SEIZURE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Fines and forfeitures	\$ -	\$ -	\$ 16,928	\$ 16,928
Interest earnings	-	-	4,281	4,281
Total revenues	-	-	21,209	21,209
EXPENDITURES:				
Supplies	22,010	22,010	11,809	10,201
Other services and charges	46,150	47,782	24,586	23,196
Capital outlay	6,300	7,590	5,814	1,776
Total expenditures	74,460	77,382	42,209	35,173
NET CHANGE IN FUND BALANCE	<u>\$ (74,460)</u>	<u>\$ (77,382)</u>	(21,000)	<u>\$ 56,382</u>
Fund balance at beginning of year			163,487	
Fund balance at end of year			<u>\$ 142,487</u>	
EXPLANATION OF DIFFERENCES BETWEEN				
NET CHANGE IN BUDGETARY BASIS FUND				
BALANCE AND NET CHANGE IN GAAP BASIS				
FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 142,487	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			2,153	
Fund balance at end of year - GAAP basis			<u>\$ 144,640</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF SEPTEMBER 30, 2023**

	Higginbotham TIF Note Debt Fund	Renaissance Phase III TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
<u>ASSETS</u>			
Restricted cash	\$ 257,057	\$ 858,510	\$ 1,115,567
Receivables (net of allowance for uncollectibles, where applicable):			
Taxes	20,459	63,328	83,787
Due from other governments	<u>289,248</u>	<u>-</u>	<u>289,248</u>
Total assets	<u><u>\$ 566,764</u></u>	<u><u>\$ 921,838</u></u>	<u><u>\$ 1,488,602</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	\$ 1,650	\$ 1,650
Due to other funds	<u>-</u>	<u>334,173</u>	<u>334,173</u>
Total liabilities	<u>-</u>	<u>335,823</u>	<u>335,823</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	20,459	63,328	83,787
Unavailable revenue - Madison county	<u>289,248</u>	<u>-</u>	<u>289,248</u>
Total deferred inflows of resources	<u>309,707</u>	<u>63,328</u>	<u>373,035</u>
Fund balances:			
Restricted:			
Debt service	<u>257,057</u>	<u>522,687</u>	<u>779,744</u>
Total fund balances	<u>257,057</u>	<u>522,687</u>	<u>779,744</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 566,764</u></u>	<u><u>\$ 921,838</u></u>	<u><u>\$ 1,488,602</u></u>

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Higginbotham TIF Note Debt Fund	Renaissance Phase III TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-5)
REVENUES:			
Taxes:			
Sales taxes	\$ 171,032	\$ 610,002	\$ 781,034
Property taxes	20,458	105,076	125,534
Intergovernmental	29,760	-	29,760
Interest earnings	<u>7,897</u>	<u>13,602</u>	<u>21,499</u>
Total revenues	<u>229,147</u>	<u>728,680</u>	<u>957,827</u>
EXPENDITURES:			
Debt service:			
Principal	120,000	442,000	562,000
Interest and other fiscal charges	<u>101,250</u>	<u>173,078</u>	<u>274,328</u>
Total expenditures	<u>221,250</u>	<u>615,078</u>	<u>836,328</u>
NET CHANGE IN FUND BALANCES	7,897	113,602	121,499
Fund balances at beginning of year	<u>249,160</u>	<u>409,085</u>	<u>658,245</u>
Fund balances at end of year	<u><u>\$ 257,057</u></u>	<u><u>\$ 522,687</u></u>	<u><u>\$ 779,744</u></u>

CITY OF RIDGELAND, MISSISSIPPI

HIGGINBOTHAM TIF NOTE DEBT FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Sales taxes	\$ 171,032	\$ 171,032	\$ 171,032	\$ -
Property taxes	20,458	20,458	20,458	-
Intergovernmental	29,760	29,760	29,760	-
Interest earnings	<u>372</u>	<u>372</u>	<u>7,897</u>	<u>7,525</u>
Total revenues	<u>221,622</u>	<u>221,622</u>	<u>229,147</u>	<u>7,525</u>
EXPENDITURES:				
Debt service:				
Principal	120,000	120,000	120,000	-
Interest	<u>101,250</u>	<u>101,250</u>	<u>101,250</u>	<u>-</u>
Total expenditures	<u>221,250</u>	<u>221,250</u>	<u>221,250</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 372</u>	<u>\$ 372</u>	7,897	<u>\$ 7,525</u>
Fund balance at beginning of year			<u>249,160</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 257,057</u>	

CITY OF RIDGELAND, MISSISSIPPI

**RENAISSANCE PHASE III TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Sales taxes	\$ 607,680	\$ 607,680	\$ 610,002	\$ 2,322
Property taxes	104,847	104,847	105,076	229
Interest earnings	-	-	13,602	13,602
Total revenues	<u>712,527</u>	<u>712,527</u>	<u>728,680</u>	<u>16,153</u>
EXPENDITURES:				
Debt service:				
Principal	442,000	442,000	442,000	-
Interest	<u>173,528</u>	<u>173,528</u>	<u>171,428</u>	<u>2,100</u>
Total expenditures	<u>615,528</u>	<u>615,528</u>	<u>613,428</u>	<u>2,100</u>
NET CHANGE IN FUND BALANCE	<u>\$ 96,999</u>	<u>\$ 96,999</u>	115,252	<u>\$ 18,253</u>
Fund balance at beginning of year			<u>409,085</u>	
Fund balance at end of year			<u>\$ 524,337</u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 524,337	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(1,650)</u>	
Net change in fund balance - GAAP basis			<u>\$ 522,687</u>	

CITY OF RIDGELAND, MISSISSIPPI

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

AS OF SEPTEMBER 30, 2023

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	East County Line Road Rehab Fund	Lake Harbour Drive Extension Fund	Steed Road Multi-Use Trail Fund	Highland Commerce Drive Fund	Lake Harbour Overlay Fund	Wheatley Street Improvements Fund	Tennis Court Lighting Fund	Lake Harbour Drive and Highway 51 Intersection Fund	Traffic Signal Equipment Improvement Fund	Highland Colony Rebuild Fund	City Center Fund	Jackson Street Redevelopment Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-4)
<u>ASSETS</u>															
Cash and cash equivalents	\$ -	\$ 15,000	\$ 193,925	\$ 490,935	\$ 591,325	\$ 4,106,292	\$ 700,000	\$ -	\$ 111,950	\$ 960,257	\$ -	\$ -	\$ -	\$ 714	\$ 7,170,398
Due from other funds	-	-	-	9,103	-	-	-	762,899	-	57,454	-	147,192	1,624,184	-	2,600,832
Receivables, net of allowance for uncollectibles:															
Grants	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Total assets	-	15,000	193,925	500,038	591,325	4,106,292	700,000	762,899	111,950	1,017,711	15,000	147,192	1,624,184	714	9,786,230
<u>LIABILITIES AND FUND BALANCES</u>															
Liabilities:															
Accounts payable	-	-	-	-	-	-	20,000	-	-	32,545	-	-	3,159	-	55,704
Due to other funds	-	-	-	-	-	-	-	-	-	57,416	14,928	-	1,559,025	-	1,631,369
Total liabilities	-	-	-	-	-	-	20,000	-	-	89,961	14,928	-	1,562,184	-	1,687,073
Fund balances:															
Restricted for:															
Capital projects	-	15,000	193,925	500,038	591,325	4,106,292	680,000	762,899	111,950	927,750	72	147,192	62,000	714	8,099,157
Total fund balances	-	15,000	193,925	500,038	591,325	4,106,292	680,000	762,899	111,950	927,750	72	147,192	62,000	714	8,099,157
Total liabilities and fund balances	\$ -	\$ 15,000	\$ 193,925	\$ 500,038	\$ 591,325	\$ 4,106,292	\$ 700,000	\$ 762,899	\$ 111,950	\$ 1,017,711	\$ 15,000	\$ 147,192	\$ 1,624,184	\$ 714	\$ 9,786,230

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	East County Line Road Rehab Fund	Lake Harbour Drive Extension Fund	Steed Road Multi-Use Trail Fund	Highland Commerce Drive Fund	Lake Harbour Overlay Fund	Wheatley Street Improvements Fund	Tennis Court Lighting Fund	Lake Harbour Drive and Highway 51 Intersection Fund	Traffic Signal Equipment Improvement Fund	Highland Colony Rebuild Fund	City Center Fund	Jackson Street Redevelopment Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-5)
REVENUES:															
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 500,000	\$ 587,625	\$ 1,500,000	\$ -	\$ -	\$ 4,587,625
Interest income	-	-	-	-	-	74,907	-	12,899	-	44,616	-	13,486	-	-	145,908
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	1,400	-	1,400
Total revenues	-	-	-	-	-	2,074,907	-	12,899	-	544,616	587,625	1,513,486	1,400	-	4,734,933
EXPENDITURES:															
Capital outlay	-	-	-	-	-	167,499	20,000	-	202	1,239,946	730,241	2,804,410	3,159	26,662	4,992,119
Total expenditures	-	-	-	-	-	167,499	20,000	-	202	1,239,946	730,241	2,804,410	3,159	26,662	4,992,119
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	1,907,408	(20,000)	12,899	(202)	(695,330)	(142,616)	(1,290,924)	(1,759)	(26,662)	(257,186)
OTHER FINANCING SOURCES (USES):															
Transfers in	-	-	-	500,000	591,325	-	700,000	-	112,152	57,284	-	1,450,616	-	-	3,411,377
Transfers out	(351)	-	-	(470,648)	-	-	-	-	-	-	-	-	(1,262,362)	-	(1,733,361)
Total other financing sources (uses)	(351)	-	-	29,352	591,325	-	700,000	-	112,152	57,284	-	1,450,616	(1,262,362)	-	1,678,016
NET CHANGE IN FUND BALANCES	(351)	-	-	29,352	591,325	1,907,408	680,000	12,899	111,950	(638,046)	(142,616)	159,692	(1,264,121)	(26,662)	1,420,830
Fund balances at beginning of year	351	15,000	193,925	470,686	-	2,198,884	-	750,000	-	1,565,796	142,688	(12,500)	1,326,121	27,376	6,678,327
Fund balances at end of year	\$ -	\$ 15,000	\$ 193,925	\$ 500,038	\$ 591,325	\$ 4,106,292	\$ 680,000	\$ 762,899	\$ 111,950	\$ 927,750	\$ 72	\$ 147,192	\$ 62,000	\$ 714	\$ 8,099,157

CITY OF RIDGELAND, MISSISSIPPI

JACKSON STREET MULTI-USE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers out	(351)	(351)	(351)	-
Total other financing sources	(351)	(351)	(351)	-
NET CHANGE IN FUND BALANCE	<u>\$ (351)</u>	<u>\$ (351)</u>	(351)	<u>\$ -</u>
Fund balance at beginning of year			351	
Fund balance at end of year (same as GAAP)			<u>\$ -</u>	

CITY OF RIDGELAND, MISSISSIPPI

CITY ENTRANCE SIGN HWY 51 FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	
REVENUES:				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance at beginning of year			15,000	
Fund balance at end of year (same as GAAP)			<u>\$ 15,000</u>	

CITY OF RIDGELAND, MISSISSIPPI

EAST COUNTY LINE ROAD REHAB

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	<u>\$ 2,108,500</u>	<u>\$ 2,108,500</u>	<u>\$ -</u>	<u>\$ (2,108,500)</u>
Total revenues	<u>2,108,500</u>	<u>2,108,500</u>	<u>-</u>	<u>(2,108,500)</u>
EXPENDITURES:				
Capital outlay	<u>2,330,685</u>	<u>2,330,685</u>	<u>17,270</u>	<u>2,313,415</u>
Total expenditures	<u>2,330,685</u>	<u>2,330,685</u>	<u>17,270</u>	<u>2,313,415</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (222,185)</u></u>	<u><u>\$ (222,185)</u></u>	<u>(17,270)</u>	<u><u>\$ 204,915</u></u>
Fund balance at beginning of year			<u>211,195</u>	
Fund balance at end of year (same as GAAP)			<u><u>\$ 193,925</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

LAKE HARBOUR DRIVE EXTENSION FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest income	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	500,000	-	500,000
Total expenditures	-	500,000	-	500,000
Excess (deficiency) of revenue over (under) expenditures	-	(500,000)	-	500,000
OTHER FINANCING SOURCES:				
Transfers in	-	500,000	500,000	-
Transfers out	(470,648)	(470,648)	(470,648)	-
Total other financing sources	(470,648)	29,352	29,352	-
NET CHANGE IN FUND BALANCE	<u>\$ (470,648)</u>	<u>\$ (470,648)</u>	29,352	<u>\$ 500,000</u>
Fund balance at beginning of year			470,686	
Fund balance at end of year (same as GAAP)			<u>\$ 500,038</u>	

CITY OF RIDGELAND, MISSISSIPPI

STEED ROAD MULTI-USE TRAIL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ 894,425	\$ -	\$ (894,425)
Total revenues	-	894,425	-	(894,425)
EXPENDITURES:				
Capital outlay	-	1,485,750	-	1,485,750
Total expenditures	-	1,485,750	-	1,485,750
Excess (deficiency) of revenue over (under) expenditures	-	(591,325)	-	591,325
OTHER FINANCING SOURCES:				
Transfers in	-	591,325	591,325	-
Total other financing sources	-	591,325	591,325	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	591,325	<u>\$ 591,325</u>
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			<u>\$ 591,325</u>	

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COMMERCE DRIVE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000
Interest earned	<u>1,542</u>	<u>1,542</u>	<u>74,907</u>	<u>73,365</u>
Total revenues	<u>1,001,542</u>	<u>1,001,542</u>	<u>2,074,907</u>	<u>1,073,365</u>
EXPENDITURES:				
Capital outlay	<u>3,028,599</u>	<u>3,028,599</u>	<u>167,499</u>	<u>2,861,100</u>
Total expenditures	<u>3,028,599</u>	<u>3,028,599</u>	<u>167,499</u>	<u>2,861,100</u>
 NET CHANGE IN FUND BALANCE	 <u><u>\$ (2,027,057)</u></u>	 <u><u>\$ (2,027,057)</u></u>	 1,907,408	 <u><u>\$ 3,934,465</u></u>
 Fund balance at beginning of year			<u>2,198,884</u>	
Fund balance at end of year (same as GAAP)			<u><u>\$ 4,106,292</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

LAKE HARBOUR OVERLAY FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital outlay	-	700,000	20,000	680,000
Total expenditures	-	700,000	20,000	680,000
Excess (deficiency) of revenues over (under) expenditures	-	(700,000)	(20,000)	680,000
OTHER FINANCING SOURCES:				
Transfers in	-	700,000	700,000	-
Total other financing sources	-	700,000	700,000	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	680,000	<u>\$ 680,000</u>
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			<u>\$ 680,000</u>	

CITY OF RIDGELAND, MISSISSIPPI

WHEATLEY STREET IMPROVEMENTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 12,899	\$ 12,899
Total revenues	<u>-</u>	<u>-</u>	<u>12,899</u>	<u>12,899</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	12,899	<u>\$ 12,899</u>
Fund balance at beginning of year			<u>750,000</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 762,899</u>	

CITY OF RIDGELAND, MISSISSIPPI

TENNIS COURT LIGHTING FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ 100,000	\$ -	\$ (100,000)
Total revenues	-	100,000	-	(100,000)
EXPENDITURES:				
Culture and recreation	-	213,000	202	212,798
Total expenditures	-	213,000	202	212,798
Excess (deficiency) of revenues over (under) expenditures	-	(113,000)	(202)	112,798
OTHER FINANCING SOURCES:				
Transfers in	-	113,000	112,152	(848)
Total other financing sources	-	113,000	112,152	(848)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	111,950	<u>\$ 111,950</u>
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			<u>\$ 111,950</u>	

CITY OF RIDGELAND, MISSISSIPPI

**LAKE HARBOUR DRIVE/HIGHWAY 51 INTERSECTION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 2,535,000	\$ 1,535,000	\$ 500,000	\$ (1,035,000)
Interest income	<u>-</u>	<u>12,158</u>	<u>44,616</u>	<u>32,458</u>
Total revenues	<u>2,535,000</u>	<u>1,547,158</u>	<u>544,616</u>	<u>(1,002,542)</u>
EXPENDITURES:				
Capital outlay	<u>1,870,330</u>	<u>3,170,238</u>	<u>1,224,934</u>	<u>1,945,304</u>
Total expenditures	<u>1,870,330</u>	<u>3,170,238</u>	<u>1,224,934</u>	<u>1,945,304</u>
Excess (deficiency) of revenues over (under) expenditures	<u>664,670</u>	<u>(1,623,080)</u>	<u>(680,318)</u>	<u>942,762</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>-</u>	<u>57,284</u>	<u>57,284</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>57,284</u>	<u>57,284</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 664,670</u></u>	<u><u>\$ (1,565,796)</u></u>	<u>(623,034)</u>	<u><u>\$ 942,762</u></u>
Fund balance at beginning of year			<u>1,582,729</u>	
Fund balance at end of year			<u><u>\$ 959,695</u></u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 959,695	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(31,945)</u>	
Fund balance at end of year - GAAP basis			<u><u>\$ 927,750</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

**TRAFFIC SIGNAL EQUIPMENT IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 954,000	\$ 954,000	\$ 597,748	\$ (356,252)
Total revenues	<u>954,000</u>	<u>954,000</u>	<u>597,748</u>	<u>(356,252)</u>
EXPENDITURES:				
Capital outlay	<u>1,096,688</u>	<u>1,096,688</u>	<u>755,364</u>	<u>341,324</u>
Total expenditures	<u>1,096,688</u>	<u>1,096,688</u>	<u>755,364</u>	<u>341,324</u>
NET CHANGE IN FUND BALANCE	<u>\$ (142,688)</u>	<u>\$ (142,688)</u>	<u>(157,616)</u>	<u>\$ (14,928)</u>
Fund balance at beginning of year			<u>142,688</u>	
Fund balance at end of year			<u>\$ (14,928)</u>	

**EXPLANATION OF DIFFERENCES BETWEEN
NET CHANGE IN BUDGETARY BASIS FUND
BALANCE AND NET CHANGE IN GAAP BASIS
FUND BALANCE:**

Fund balance at end of year - budgetary basis	\$ (14,928)
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	<u>15,000</u>
Net change in fund balance - GAAP basis	<u>\$ 72</u>

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COLONY REBUILD FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -
Interest income	-	-	13,485	13,485
Total revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,513,485</u>	<u>13,485</u>
EXPENDITURES:				
Capital outlay	<u>1,500,000</u>	<u>2,950,617</u>	<u>2,804,410</u>	<u>146,207</u>
Total expenditures	<u>1,500,000</u>	<u>2,950,617</u>	<u>2,804,410</u>	<u>146,207</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,450,617)</u>	<u>(1,290,925)</u>	<u>159,692</u>
OTHER FINANCING SOURCES:				
Transfers in	-	1,450,617	1,450,617	-
Total other financing sources	<u>-</u>	<u>1,450,617</u>	<u>1,450,617</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	159,692	<u>\$ 159,692</u>
Fund balance at beginning of year			(12,500)	
Fund balance at end of year (same as GAAP)			<u>\$ 147,192</u>	

CITY OF RIDGELAND, MISSISSIPPI

CITY CENTER FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ 1,400	\$ 1,400
Total revenues	-	-	1,400	1,400
EXPENDITURES:				
Capital outlay	60,345	63,504	3,159	60,345
Total expenditures	60,345	63,504	3,159	60,345
Excess (deficiency) of revenue over (under) expenditures	(60,345)	(63,504)	(1,759)	61,745
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,262,362)	(1,262,362)	(1,262,362)	-
Total other financing sources (uses)	(1,262,362)	(1,262,362)	(1,262,362)	-
NET CHANGE IN FUND BALANCE	\$ (1,322,707)	\$ (1,325,866)	(1,264,121)	\$ 61,745
Fund balance at beginning of year			1,326,121	
Fund balance at end of year (same as GAAP)			\$ 62,000	

CITY OF RIDGELAND, MISSISSIPPI

JACKSON STREET REDEVELOPMENT

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital outlay	<u>30,326</u>	<u>30,326</u>	<u>26,662</u>	<u>3,664</u>
Total expenditures	<u>30,326</u>	<u>30,326</u>	<u>26,662</u>	<u>3,664</u>
NET CHANGE IN FUND BALANCE	<u>\$ (30,326)</u>	<u>\$ (30,326)</u>	(26,662)	<u>\$ 3,664</u>
Fund balance at beginning of year			<u>27,376</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 714</u>	

SUPPLEMENTAL INFORMATION
(UNAUDITED)

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2023**

GENERAL FUND:

U.S. Treasury securities	\$ 2,577,195
Governmental National Mortgage Association (GNMA)	4,897,805
US International Development Finance Corporation	136,626
Private Export Funding Corporation	576,102
Municipal Obligations	2,833,804
Small Business Administration asset-backed securities	214,340
Small Business Administration loans	<u>1,342,272</u>
	<u>12,578,144</u>

2019 \$19.96M BOND ISSUE FUND:

Federal Home Loan Bank	<u>4,623,631</u>
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PUBLIC UTILITY FUND:

U.S. Treasury securities	4,859,012
Governmental National Mortgage Association (GNMA)	1,921,594
Municipal Obligations	410,757
Private Export Funding Corp	2,011,885
US International Development Finance Corporation	455,420
Small Business Administration loans	<u>385,506</u>
	<u>10,044,174</u>

Total of all investments	<u>\$ 27,245,949</u>
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CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
SEPTEMBER 30, 2023**

<u>Position</u>	<u>Name</u>	<u>Company</u>	<u>Amount</u>
Mayor	Gene F. McGee	St. Paul	\$ 100,000
Alderman	Chuck Gautier	St. Paul	100,000
Alderman	Wesley Hamlin	St. Paul	100,000
Alderman	Kenneth Heard, Jr.	St. Paul	100,000
Alderman	William Lee	St. Paul	100,000
Alderman	Brian Ramsey	St. Paul	100,000
Alderman	D.I. Smith	St. Paul	100,000
Alderman	Kevin Holder	St. Paul	100,000
City Clerk	Paula Tierce	St. Paul	50,000
Finance Manager	Ashley Daniel	St. Paul	50,000
Utility Manager	Kim Traylor	St. Paul	50,000
Utility Billing Clerk	Lee Ann Keith	St. Paul	50,000
Deputy Clerk	Cindy Boatner	St. Paul	50,000
Deputy Clerk	Ina Byrd	St. Paul	50,000
Deputy Clerk	Ericka Brown	St. Paul	50,000
Deputy Clerk	Karen Knight	St. Paul	50,000
Deputy Clerk	Leslie Thomas	St. Paul	50,000
Accounts Payable Clerk	Marlene Ware	St. Paul	50,000
Purchasing Clerk	Georgia Myrick	St. Paul	50,000
Rental Inspection Manager	Bayleigh Sears	St. Paul	50,000
Admin Assistant	Lauren Chamblee	St. Paul	50,000
Program Coordinator	Carley Brandon	St. Paul	50,000
Events Coordinator	Ben McDonald	St. Paul	50,000
Sr. Adult Coordinator	Neely Jones	St. Paul	50,000
Athletics Coordinator	Brent Watson	St. Paul	50,000
Custodian	Grant Boteler	St. Paul	50,000
Court Clerk	Michele Wallace	St. Paul	50,000
Deputy Court Clerk	Alexandria McDaniels	St. Paul	50,000
Deputy Court Clerk	Laondra Williams	St. Paul	50,000
Records Clerk	Stephanie McMillian	St. Paul	50,000
Records Clerk	Jaquesha Lee	St. Paul	50,000
Records Clerk	Shelby Taylor	St. Paul	50,000
Evidence Custodian	Justin Smith	St. Paul	50,000
Booking Officer	Robert Haar	St. Paul	50,000
Booking Officer	Khalia McDonald	St. Paul	50,000
Booking Officer	Christopher McGee	St. Paul	50,000
Booking Officer	Tony Thompson	St. Paul	50,000
Code Enforcement	Bryan Johnson	St. Paul	50,000
Code Enforcement	Robert Ray	St. Paul	50,000
Code Enforcement	Steven Ramsey	St. Paul	50,000

Police Officers are covered under a blanket bond.

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF CHANGES IN LONG-TERM DEBT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Date of Obligation	Date of Maturity	Interest Rate	Original Amount	Balance October 1, 2022	Current Year Transactions			Balance September 30, 2023
						Additions	Retirements	Refunding	
<u>Governmental Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	07-08-21	05-01-26	0.580%	2,419,000	\$ 1,944,000	\$ -	\$ (481,000)	\$ -	\$ 1,463,000
General obligation bonds	07-15-14	06-01-34	3-4%	5,100,000	3,410,000	-	(240,000)	-	3,170,000
Refunding bonds	12-18-14	08-01-27	2-5%	6,053,549	3,307,662	-	(595,904)	-	2,711,758
Bond premium				175,874	67,644	-	(13,529)	-	54,115
General obligation bonds	12-22-15	12-01-35	2.25-3.125%	11,900,000	9,095,000	-	(525,000)	-	8,570,000
Bond premium				173,695	115,072	-	(8,685)	-	106,387
General obligation bonds	08-20-19	08-01-39	3-4%	19,960,000	18,760,000	-	(400,000)	-	18,360,000
Bond premium				1,660,402	1,411,340	-	(83,020)	-	1,328,320
Total general obligation bonds					<u>38,110,718</u>	<u>-</u>	<u>(2,347,138)</u>	<u>-</u>	<u>35,763,580</u>
Limited obligation bonds:									
Colony Park Refinancing Series 2020A	09-16-20	10-01-29	1.25-3%	15,390,000	12,610,000	-	(1,420,000)	-	11,190,000
Bond premium				266,715	213,371	-	(26,672)	-	186,699
Colony Park Refinancing Series 2020B	09-16-20	04-01-31	2-3%	7,775,000	6,425,000	-	(645,000)	-	5,780,000
Bond discount				(172,339)	(141,003)	-	15,667	-	(125,336)
Higginbotham	11-01-19	11-01-34	5.000%	2,300,000	2,085,000	-	(120,000)	-	1,965,000
Renaissance III	07-15-21	10-01-36	2.250%	7,800,000	7,800,000	-	(442,000)	-	7,358,000
Total limited obligation bonds					<u>28,992,368</u>	<u>-</u>	<u>(2,638,005)</u>	<u>-</u>	<u>26,354,363</u>
Other long-term debt:									
Mississippi Department of Transportation	10-11-06	01-01-26	5%	5,072,000	2,236,257	-	(558,145)	-	1,678,112
Financing lease	03-15-20	10-15-20	2.43%	87,000	58,973	-	(13,667)	-	45,306
Financing lease	11-22-19	11-22-22	2.38%	343,675	117,307	-	(117,307)	-	-
Financing lease	11-23-20	02-05-25	2.43%	140,000	94,966	-	(21,820)	-	73,146
Financing lease	10-26-20	01-05-25	2.43%	205,950	138,692	-	(32,602)	-	106,090
Financing lease	11-20-18	12-14-23	4%	255,900	140,058	-	(41,777)	-	98,281
SBITA	11-20-18	12-14-23	8%	255,900	-	571,446	(130,279)	-	441,167
Total other long-term debt					<u>2,786,253</u>	<u>571,446</u>	<u>(915,597)</u>	<u>-</u>	<u>2,442,102</u>
Total governmental activities long-term debt					<u>\$69,889,339</u>	<u>\$ 571,446</u>	<u>\$ (5,900,740)</u>	<u>\$ -</u>	<u>\$64,560,045</u>
<u>Business-Type Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	11-04-10	11-01-23	2.0-3.1%	2,129,367	\$ 675,000	\$ -	\$ (335,000)	\$ -	\$ 340,000
Bond premium				31,625	2,835	-	(2,432)	-	403
Refunding bonds	12-18-14	08-01-27	2-5%	5,476,452	2,992,338	-	(539,096)	-	2,453,242
Bond premium				159,125	61,200	-	(12,240)	-	48,960
Total general obligation bonds					<u>3,731,373</u>	<u>-</u>	<u>(888,768)</u>	<u>-</u>	<u>2,842,605</u>
Other long-term debt:									
State Revolving Fund Loan	05-06-11	03-01-31	1.75%	1,889,275	898,260	-	(98,881)	-	799,379
State Revolving Fund Loan	10-18-10	06-01-30	1.95%	1,771,698	782,801	-	(94,489)	-	688,312
State Revolving Fund Loan	09-12-17	02-01-37	1.95%	978,640	758,191	-	(45,996)	-	712,195
Madison County Wastewater Authority	04-20-04	06-01-23	1.75%	282,322	12,594	-	(12,594)	-	-
Madison County Wastewater Authority	03-31-07	06-10-30	1.75%	404,830	175,692	-	(21,355)	-	154,337
Madison County Wastewater Authority	11-01-10	11-01-25	3.73%	800,000	207,912	-	(63,033)	-	144,879
Madison County Wastewater Authority	02-15-12	10-05-31	1.75%	363,006	184,515	-	(18,907)	-	165,608
Total other long-term debt					<u>3,019,965</u>	<u>-</u>	<u>(355,255)</u>	<u>-</u>	<u>2,664,710</u>
Total business-type activities long-term debt					<u>\$ 6,751,338</u>	<u>\$ -</u>	<u>\$ (1,244,023)</u>	<u>\$ -</u>	<u>\$ 5,507,315</u>

STATISTICAL SECTION (UNAUDITED)

This part of the City of Ridgeland's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1-5)

These schedules contain financial trends information intended to assist the reader in understanding and assessing how a government's financial position has changed over time.

Revenue Capacity (Tables 6-9)

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its own-source revenues-property and sales tax.

Debt Capacity (Tables 10-16)

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 17-21)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information (Tables 22-25)

These schedules contain services and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 1
FUND BALANCE AND NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Governmental Funds Fund Balances</u>										
General Fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable**	65	75	111	148	173	197	148	168	177	242
Restricted**	248	301	589	751	1,009	1,244	1,154	1,268	825	943
Assigned**	46	282	2,377	1,178	26	1,451	2,543	2,549	3,146	2,899
Unassigned**	14,298	16,376	13,517	15,164	16,991	15,947	15,489	18,755	21,729	25,467
Total General Fund Fund Balance	<u>\$ 14,657</u>	<u>\$ 17,034</u>	<u>\$ 16,594</u>	<u>\$ 17,241</u>	<u>\$ 18,199</u>	<u>\$ 18,839</u>	<u>\$ 19,334</u>	<u>\$ 22,740</u>	<u>\$ 25,877</u>	<u>\$ 29,551</u>
All Other Governmental Funds:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable**	-	-	-	-	-	-	-	-	-	-
Restricted**	5,786	1,788	18,737	18,408	18,126	31,758	16,120	10,681	12,986	15,001
Assigned**	69	94	-	-	-	-	-	-	-	-
Unassigned**	-	-	(32)	(1,245)	(746)	(317)	123	(23)	(42)	-
Total All Other Governmental Funds										
Fund Balances	<u>\$ 5,855</u>	<u>\$ 1,882</u>	<u>\$ 18,705</u>	<u>\$ 17,163</u>	<u>\$ 17,380</u>	<u>\$ 31,441</u>	<u>\$ 16,243</u>	<u>\$ 10,658</u>	<u>\$ 12,944</u>	<u>\$ 15,001</u>
<u>Government-Wide Funds Position</u>										
Governmental Activities:										
Net Investment in Capital Assets	\$ 183,960	\$ 191,730	\$ 162,630	\$ 167,990	\$ 172,800	\$ 166,698	\$ 196,437	\$ 191,904	\$ 194,169	\$ 200,630
Restricted	4,581	395	28,229	27,218	26,265	39,885	23,155	16,219	16,798	18,867
Unrestricted	13,993	(4,682)	(8,055)	(10,843)	(11,188)	(11,412)	(20,680)	(6,745)	(3,382)	(2,863)
Total Governmental Activities Net Position	<u>\$ 202,534</u>	<u>\$ 187,443</u>	<u>\$ 182,804</u>	<u>\$ 184,365</u>	<u>\$ 187,877</u>	<u>\$ 195,171</u>	<u>\$ 198,912</u>	<u>\$ 201,378</u>	<u>\$ 207,585</u>	<u>\$ 216,634</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 1
FUND BALANCE AND NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Government-Wide Funds Position</u> - continued:										
Business-Type Activities:										
Net Investment in Capital Assets	\$ 20,515	\$ 20,214	\$ 28,164	\$ 29,447	\$ 29,509	\$ 29,636	\$ 29,192	\$ 28,977	\$ 29,439	\$ 32,935
Restricted	1,788	1,906	-	-	-	-	-	-	-	-
Unrestricted	<u>6,115</u>	<u>3,504</u>	<u>5,641</u>	<u>6,846</u>	<u>8,131</u>	<u>8,561</u>	<u>8,855</u>	<u>10,321</u>	<u>10,049</u>	<u>11,352</u>
Total Business-Type Activities Net Position	<u>\$ 28,418</u>	<u>\$ 25,624</u>	<u>\$ 33,805</u>	<u>\$ 36,293</u>	<u>\$ 37,640</u>	<u>\$ 38,197</u>	<u>\$ 38,047</u>	<u>\$ 39,298</u>	<u>\$ 39,488</u>	<u>\$ 44,287</u>
Total Primary Government:										
Net Investment in Capital Assets	\$ 204,475	\$ 211,944	\$ 190,794	\$ 197,437	\$ 202,309	\$ 196,334	\$ 225,629	\$ 220,881	\$ 223,608	\$ 233,565
Restricted	6,369	2,301	28,229	27,218	26,265	39,885	23,155	16,219	16,798	18,867
Unrestricted	<u>20,108</u>	<u>(1,178)</u>	<u>(2,414)</u>	<u>(3,997)</u>	<u>(3,057)</u>	<u>(2,851)</u>	<u>(11,825)</u>	<u>3,576</u>	<u>6,667</u>	<u>8,489</u>
Total Primary Government Net Position	<u>\$ 230,952</u>	<u>\$ 213,067</u>	<u>\$ 216,609</u>	<u>\$ 220,658</u>	<u>\$ 225,517</u>	<u>\$ 233,368</u>	<u>\$ 236,959</u>	<u>\$ 240,676</u>	<u>\$ 247,073</u>	<u>\$ 260,921</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>EXPENSES</u>										
Governmental activities:										
General government	\$ 4,954	\$ 5,504	\$ 5,666	\$ 4,749	\$ 4,214	\$ 4,353	\$ 4,821	\$ 4,725	\$ 4,633	\$ 5,377
Public safety	11,343	12,795	11,786	12,314	11,793	12,084	11,924	10,772	12,430	15,530
Court services	390	454	324	216	166	181	271	146	243	220
Public services	7,041	7,826	7,319	7,581	8,453	7,528	9,282	8,638	8,897	9,753
Health and welfare	50	55	54	86	55	98	114	132	135	141
Sanitation	1,197	-	-	-	-	-	-	-	-	-
Culture and recreation	2,840	2,988	2,697	2,738	2,741	2,726	2,504	2,378	2,705	2,951
Economic development	-	-	-	-	-	-	-	7,253	-	-
Interest on long-term debt	2,121	2,170	2,570	2,495	2,391	2,332	3,103	2,122	2,053	1,928
Bond issuance expense	-	-	365	-	-	-	-	-	-	-
Pension expense	-	2,726	-	-	-	-	-	-	-	-
Total governmental activities expense	29,936	34,518	30,781	30,179	29,813	29,302	32,019	36,166	31,096	35,900
Business-type activities:										
Sanitation	-	1,278	1,314	1,355	1,387	1,464	1,492	1,694	1,791	1,829
Public utility	7,574	7,494	10,781	9,031	6,673	7,379	8,900	7,352	8,882	9,296
Total business-type activities expense	7,574	8,772	12,095	10,386	8,060	8,843	10,392	9,046	10,673	11,125
Total primary government expenses	<u>\$ 37,510</u>	<u>\$ 43,290</u>	<u>\$ 42,876</u>	<u>\$ 40,565</u>	<u>\$ 37,873</u>	<u>\$ 38,145</u>	<u>\$ 42,411</u>	<u>\$ 45,212</u>	<u>\$ 41,769</u>	<u>\$ 47,025</u>
<u>PROGRAM REVENUES</u>										
Governmental activities:										
Charges for services:										
General government	\$ 5,900	\$ 8,038	\$ 914	\$ 976	\$ 1,153	\$ 1,090	\$ 951	\$ 1,214	\$ 1,195	\$ 1,295
Public safety	9	1	2,007	1,650	1,568	1,661	1,117	922	952	920
Public services	304	308	100	23	13	20	16	32	29	23
Sanitation	1,286	-	-	-	-	-	-	-	-	-
Culture and recreation	311	281	261	224	242	180	176	254	311	307

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>PROGRAM REVENUES -</u>										
CONTINUED:										
Governmental activities - continued:										
Operating grants and contributions	\$ 276	\$ 198	\$ 224	\$ 203	\$ 121	\$ 155	\$ 107	\$ 669	\$ 162	\$ 268
Capital grants and contributions	<u>4,740</u>	<u>4,513</u>	<u>3,799</u>	<u>479</u>	<u>2,722</u>	<u>5,600</u>	<u>5,143</u>	<u>2,549</u>	<u>6,395</u>	<u>5,784</u>
Total governmental activities program revenues	<u>12,826</u>	<u>13,339</u>	<u>7,305</u>	<u>3,555</u>	<u>5,819</u>	<u>8,706</u>	<u>7,510</u>	<u>5,640</u>	<u>9,044</u>	<u>8,597</u>
Business-type activities:										
Charges for services:										
Sanitation	-	1,488	1,511	1,546	1,555	1,570	1,575	1,589	1,625	1,632
Public utility	6,413	6,918	9,953	9,173	7,370	7,600	9,088	8,569	9,427	10,138
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>93</u>	<u>460</u>	<u>381</u>	<u>17</u>	<u>-</u>	<u>52</u>	<u>218</u>	<u>3,585</u>
Total business-type activities program revenues	<u>6,413</u>	<u>8,406</u>	<u>11,557</u>	<u>11,179</u>	<u>9,306</u>	<u>9,187</u>	<u>10,663</u>	<u>10,210</u>	<u>11,270</u>	<u>15,355</u>
Total primary government program revenues	<u>\$ 19,239</u>	<u>\$ 21,745</u>	<u>\$ 18,862</u>	<u>\$ 14,734</u>	<u>\$ 15,125</u>	<u>\$ 17,893</u>	<u>\$ 18,173</u>	<u>\$ 15,850</u>	<u>\$ 20,314</u>	<u>\$ 23,952</u>
<u>NET (EXPENSE)/REVENUE</u>										
Governmental activities	\$ (17,110)	\$ (21,179)	\$ (23,476)	\$ (26,624)	\$ (23,994)	\$ (20,596)	\$ (24,509)	\$ (30,526)	\$ (22,052)	\$ (27,303)
Business-type activities	<u>(1,161)</u>	<u>(366)</u>	<u>(538)</u>	<u>793</u>	<u>1,246</u>	<u>344</u>	<u>271</u>	<u>1,164</u>	<u>597</u>	<u>4,230</u>
Total primary government net expense	<u>\$ (16,998)</u>	<u>\$ (20,178)</u>	<u>\$ (24,014)</u>	<u>\$ (25,831)</u>	<u>\$ (22,748)</u>	<u>\$ (20,252)</u>	<u>\$ (24,238)</u>	<u>\$ (29,362)</u>	<u>\$ (21,455)</u>	<u>\$ (23,073)</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Intergovernmental/unrestricted	\$ 11,288	\$ 13,788	\$ 15,286	\$ 13,611	\$ 15,475	\$ 15,061	\$ 14,921	\$ 18,975	\$ 19,713	\$ 22,286
Taxes:										
Property taxes	8,695	9,362	9,662	9,881	10,089	9,965	10,212	10,275	10,498	10,970
Franchise taxes	1,273	1,367	1,246	1,167	1,256	1,249	1,247	1,230	1,329	1,448
Other taxes	615	632	354	360	342	334	334	335	335	344
Investment and interest earnings	306	197	180	225	183	1,019	741	23	(1,790)	1,051
Other	2,486	615	153	173	161	171	126	142	165	242
Transfers	-	236	-	400	-	90	669	-	22	10
Total governmental activities	<u>24,663</u>	<u>26,197</u>	<u>26,881</u>	<u>25,817</u>	<u>27,506</u>	<u>27,889</u>	<u>28,250</u>	<u>30,980</u>	<u>30,272</u>	<u>36,351</u>
Business-type activities:										
Investment and interest earnings	39	56	61	49	76	302	249	87	(385)	578
Other	127	85	100	-	24	2	(1)	-	-	-
Transfers	-	(236)	-	(400)	-	(90)	(669)	-	(22)	(10)
Total business-type activities	<u>166</u>	<u>(95)</u>	<u>161</u>	<u>(351)</u>	<u>100</u>	<u>214</u>	<u>(421)</u>	<u>87</u>	<u>(407)</u>	<u>568</u>
Total primary government	<u>\$ 24,829</u>	<u>\$ 26,102</u>	<u>\$ 27,042</u>	<u>\$ 25,466</u>	<u>\$ 27,606</u>	<u>\$ 28,103</u>	<u>\$ 27,829</u>	<u>\$ 31,067</u>	<u>\$ 29,865</u>	<u>\$ 36,919</u>
CHANGE IN NET POSITION										
Governmental activities	\$ 7,553	\$ 5,018	\$ 3,405	\$ (807)	\$ 3,512	\$ 7,293	\$ 3,741	\$ 454	\$ 8,220	\$ 9,048
Business-type activities	(995)	(461)	(377)	442	1,346	558	(150)	1,251	190	4,798
Total primary government	<u>\$ 6,558</u>	<u>\$ 4,557</u>	<u>\$ 3,028</u>	<u>\$ (365)</u>	<u>\$ 4,858</u>	<u>\$ 7,851</u>	<u>\$ 3,591</u>	<u>\$ 1,705</u>	<u>\$ 8,410</u>	<u>\$ 13,846</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 3
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUES:										
Taxes	\$ 20,152	\$ 23,110	\$ 23,260	\$ 23,102	\$ 23,686	\$ 23,433	\$ 24,088	\$ 26,741	\$ 30,140	\$ 32,631
Franchise taxes	1,273	1,367	1,245	1,167	1,256	1,249	1,247	1,230	1,329	1,448
Licenses, fees, and permits	379	382	392	399	551	463	339	544	479	542
Fines and forfeitures	1,241	2,350	1,905	1,707	1,594	1,397	1,044	964	890	904
Charges for services	2,142	847	797	815	857	827	803	956	1,056	1,083
Special assessments	46	44	46	48	-	-	-	-	-	-
Investment and interest earnings	306	197	180	224	182	1,017	739	21	(1,791)	1,035
Intergovernmental programs	7,863	5,962	6,554	2,238	4,941	7,892	7,869	4,692	7,932	7,643
Other revenue	126	292	149	209	207	207	177	281	237	185
Total revenues	<u>33,528</u>	<u>34,551</u>	<u>34,528</u>	<u>29,909</u>	<u>33,274</u>	<u>36,485</u>	<u>36,306</u>	<u>35,429</u>	<u>40,272</u>	<u>45,471</u>
EXPENDITURES:										
General government	3,784	4,821	5,217	4,243	3,812	3,820	4,221	4,495	4,219	4,466
Public safety	10,580	10,603	9,877	10,225	9,970	10,430	10,491	10,586	11,406	12,608
Court services	390	454	287	191	167	169	186	159	237	193
Public services	4,695	4,676	4,328	4,423	4,695	4,893	5,868	3,618	3,525	3,848
Sanitation	1,197	-	-	-	-	-	-	-	-	-
Health and welfare	50	55	54	86	55	98	115	132	135	141
Culture and recreation	2,377	2,191	2,159	2,195	2,211	2,222	1,861	1,953	2,186	2,254
Economic development and assistance	50	-	-	-	-	-	-	7,253	-	-
Capital outlay	6,844	8,023	4,551	3,089	4,474	15,071	21,979	10,256	5,932	9,041
Debt service:										
Debt issuance cost and other	-	25	365	-	-	219	416	304	-	-
Interest	2,044	2,293	2,250	2,676	2,459	2,308	3,625	2,068	2,200	2,102
Principal	2,869	2,199	3,827	4,172	4,423	4,562	4,563	7,381	5,057	5,785
Total expenditures	<u>34,880</u>	<u>35,340</u>	<u>32,915</u>	<u>31,300</u>	<u>32,266</u>	<u>43,792</u>	<u>53,325</u>	<u>48,205</u>	<u>34,897</u>	<u>40,438</u>
Excess of revenues over (under) expenditures	<u>\$ (1,352)</u>	<u>\$ (789)</u>	<u>\$ 1,613</u>	<u>\$ (1,391)</u>	<u>\$ 1,008</u>	<u>\$ (7,307)</u>	<u>\$ (17,019)</u>	<u>\$ (12,776)</u>	<u>\$ 5,375</u>	<u>\$ 5,033</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 3
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
OTHER FINANCING SOURCES										
(USES):										
Issuance of bonds/loan proceeds/SBITA	\$ 5,100	\$ 6,053	\$ 13,745	\$ -	\$ -	\$ 21,620	\$ 25,559	\$ 10,219	\$ -	\$ 571
Payment to refunded debt escrow agent	-	(6,230)	-	-	-	-	-	-	-	-
Premium on bonds	-	176	174	-	-	-	-	-	-	-
Debt retirement	-	-	(1,814)	-	-	-	(21,990)	-	-	-
Payments to developers	-	-	-	-	-	-	(2,389)	-	-	-
Sale of assets	24	88	40	27	46	41	36	33	26	117
Issuance of financing leases	-	80	65	68	121	256	431	346	-	-
Transfers from other funds	11,550	4,856	11,137	929	731	38,727	786	-	1,497	5,155
Transfers to other funds	<u>(11,550)</u>	<u>(4,856)</u>	<u>(11,137)</u>	<u>(529)</u>	<u>(731)</u>	<u>(38,636)</u>	<u>(117)</u>	<u>-</u>	<u>(1,475)</u>	<u>(5,145)</u>
Total other financing sources (uses)	<u>5,124</u>	<u>167</u>	<u>12,210</u>	<u>495</u>	<u>167</u>	<u>22,008</u>	<u>2,316</u>	<u>10,598</u>	<u>48</u>	<u>698</u>
Net change in fund balances	<u>\$ 3,772</u>	<u>\$ (622)</u>	<u>\$ 13,823</u>	<u>\$ (896)</u>	<u>\$ 1,175</u>	<u>\$ 14,701</u>	<u>\$ (14,703)</u>	<u>\$ (2,178)</u>	<u>\$ 5,423</u>	<u>\$ 5,731</u>
Debt service as a percentage of noncapital expenditures	<u>18.24%</u>	<u>17.23%</u>	<u>21.82%</u>	<u>24.81%</u>	<u>26.06%</u>	<u>25.14%</u>	<u>28.99%</u>	<u>25.40%</u>	<u>25.13%</u>	<u>25.12%</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 4
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	General Government	Public Safety	Court Services	Public Works	Sanitation	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay	Debt Service	Total
2014	3,784	10,580	390	4,695	1,197	50	2,377	50	6,844	4,913	34,880
2015	4,821	10,603	454	4,676	-	55	2,191	-	8,023	4,517	35,340
2016	5,217	9,877	287	4,328	-	54	2,159	-	4,551	6,442	32,915
2017	4,243	10,225	191	4,423	-	86	2,195	-	3,089	6,848	31,300
2018	3,812	9,970	167	4,695	-	55	2,211	-	4,474	6,882	32,266
2019	3,820	10,430	169	4,893	-	98	2,222	-	15,071	7,089	43,792
2020	4,221	10,491	186	5,868	-	115	1,861	-	21,979	8,604	53,325
2021	4,495	10,586	159	3,618	-	132	1,953	7,253	10,256	9,753	48,205
2022	4,219	11,406	237	3,525	-	135	2,186	-	5,932	7,257	34,897
2023	4,466	12,608	193	3,848	-	141	2,254	-	9,041	7,887	40,438

Source: Audited Financial Statements

*Amounts prior to 2016 have not been updated to reflect the effect of current year prior period adjustments.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 5
GENERAL GOVERNMENT TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Property Taxes	Sales Taxes (1)
2014	8,659	11,493
2015	9,323	13,787
2016	9,662	13,598
2017	9,881	13,221
2018	10,089	13,597
2019	9,965	13,468
2020	10,212	13,876
2021	10,275	16,466
2022	10,498	19,642
2022	10,970	21,661

Source: Audited Financial Statements

(1) Sales tax is not an "own-source revenue" of the City. Sales taxes are levied by the State of Mississippi at a rate of 7 percent. The State of Mississippi levies and collects all sales taxes in the state and remits 18.5 percent of the 7 percent levied to each municipality based on their portion of sales taxes generated from sales within the municipality. Principal payer information is not currently made available to the City of Ridgeland.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 6
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	(1) Total Levy	Current Collections	% Current Collected	Collections in Subsequent Years	Total Tax Collections	Ratio Total Collected to Levy
2014	8,961	8,817	98.4%	144	8,961	100.0%
2015	9,571	9,316	97.3%	255	9,571	100.0%
2016	8,976	8,876	98.9%	100	8,976	100.0%
2017	9,184	9,067	98.7%	117	9,184	100.0%
2018	9,163	9,109	99.4%	54	9,163	100.0%
2019	9,203	9,142	99.3%	61	9,203	100.0%
2020	9,376	9,327	99.5%	49	9,376	100.0%
2021	9,465	9,397	99.3%	68	9,465	100.0%
2022	9,632	9,592	99.6%	40	9,632	100.0%
2023	10,075	10,061	99.9%	-	10,061	99.9%

(1) Levy is established October 1 of year in which taxes are collected.

Source: Madison County Tax Collector Office

CITY OF RIDGELAND, MISSISSIPPI
TABLE 7
ASSESSED AND ACTUAL VALUE OF PROPERTY (1)
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Real Property		Personal Property		Utilities		Vehicles		Totals		% Assessed
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Increase (Decrease)
2014	322,443	2,357,039	52,537	350,247	9,497	63,313	50,386	167,953	434,863	2,938,552	1.3%
2015	336,960	2,463,158	49,511	330,073	10,296	68,640	52,299	174,330	449,066	3,036,201	3.3%
2016	334,520	2,445,322	49,856	332,373	10,130	67,533	58,088	193,627	452,594	3,038,855	0.8%
2017	336,716	2,461,374	49,401	329,340	10,526	70,173	61,893	206,310	458,536	3,067,197	1.3%
2018	342,527	2,503,852	48,525	323,500	11,110	74,067	59,842	199,473	462,004	3,100,892	0.8%
2019	346,367	2,531,923	46,771	311,807	10,848	72,320	60,053	200,177	464,039	3,116,227	0.4%
2020	352,771	2,578,735	48,389	322,593	11,722	78,147	60,059	200,197	472,941	3,179,672	1.9%
2021	354,799	2,593,560	49,401	329,340	12,217	81,447	60,562	201,873	476,979	3,206,220	0.9%
2022	360,829	2,637,639	49,861	332,407	13,640	90,933	60,812	202,707	485,142	3,263,686	1.7%
2023	373,201	2,728,077	53,512	356,747	15,516	103,440	64,767	215,890	506,996	3,404,154	4.5%

(1) Assessment rates are as follows:

Real Property - Assessed at 10% of actual value for homeowner-occupied, 15% for all others.

Personal Property - Assessed at 15% of actual value.

Utilities - Assessed at 15% of actual value.

Vehicles - Assessed at 30% of actual value.

Above schedule uses estimated combined assessment ratio of 13.68% for real property.

(2) The weighted average of all individual direct rates is 14.9%.

Source: Madison County Tax Assessor

CITY OF RIDGELAND, MISSISSIPPI
TABLE 8
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	<u>City of Ridgeland</u>			<u>Madison County</u>			<u>School District</u>			<u>Grand</u>
<u>Fiscal</u> <u>Year</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>
2014	11.27	8.76	20.03	31.58	6.55	38.13	43.55	11.00	54.55	112.71
2015	11.27	8.76	20.03	31.58	6.55	38.13	45.55	9.00	54.55	112.71
2016	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2017	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2018	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2019	11.27	8.76	20.03	28.91	9.22	38.13	47.55	7.00	54.55	112.71
2020	11.27	8.76	20.03	30.08	8.05	38.13	47.55	7.00	54.55	112.71
2021	11.27	8.76	20.03	29.58	8.55	38.13	47.55	7.00	54.55	112.71
2022	11.27	8.76	20.03	29.58	8.55	38.13	47.55	7.00	54.55	112.71
2023	11.27	8.76	20.03	29.58	8.55	38.13	47.55	7.00	54.55	112.71

Source: Madison County Tax Assessor's Office

CITY OF RIDGELAND, MISSISSIPPI
TABLE 9
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
(AMOUNTS EXPRESSED IN THOUSANDS)

Taxpayer	Type of Business	2023			Type of Business	2014		
		Assessed Valuation	Rank	% of Total Assessed Valuation		Assessed Valuation	Rank	% of Total Assessed Valuation
Entergy Mississippi Inc.	Energy	\$ 14,302	1	3.23%				
Renaissance at Colony Park, LLC	Lifestyle Center	13,061	2	2.95%		\$ 9,013	1	2.37%
200 Renaissance, LLC	Office Building	7,522	3	1.70%		7,522	3	1.98%
Northpark Mall LP	Shopping Mall	6,983	4	1.58%		8,195	2	2.15%
Trace Apartment, LP	Apartments	5,347	5	1.21%		2,976	5	0.78%
Cellular South (S3)	Phone	5,163	6	1.17%				
300 Renaissance, LLC	Office Building	4,771	7	1.08%		4,771	4	1.25%
Southern Farm Bureau Casualty Insurance	Insurance	3,407	8	0.77%		2,764	7	0.73%
CBC Jackson LLC	Assisted Living	3,089	9	0.70%				
Legacy Park Apartments, LLC	Apartments	3,021	10	0.68%		2,790	6	0.73%
Natchez Trace - BH, LLC		-			Apartments	2,657	8	0.70%
Sunchase of Ridgeland, Ltd.		-			Apartments	2,587	9	0.68%
Mid-America Capital Partners, LP		-			Apartments	2,567	10	0.67%
Total taxable assessed value of 10 largest taxpayers		66,666		15.07%		45,842		12.04%
Total taxable assessed value of other taxpayers		375,563		84.93%		334,819		87.96%
Total taxable assessed value of all taxpayers		\$ 442,229		100.00%		\$ 380,661		100.00%

Source: Madison County Tax Assessor's Office.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 10
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Beginning Balance	Current Billing	Current Collection (1)	Ratio of Collection to Amount Due	Assessments	Total Outstanding Assessments
2014	179,287	46,997	46,997	100%	-	132,290
2015	132,290	46,997	46,997	100%	-	85,293
2016	85,293	46,997	13,380	28%	-	71,913
2017	71,913	41,570	71,913	173%	-	-
2018	-	-	-	0%	-	-
2019	-	-	-	0%	-	-
2020	-	-	-	0%	-	-
2021	-	-	-	0%	-	-
2022	-	-	-	0%	-	-
2023	-	-	-	0%	-	-

(1) Includes prepayments

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT (1)
CURRENT AND NINE YEARS AGO
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>Jurisdiction</u>	<u>(2) Net Debt Outstanding</u>	<u>(3) Percentage Applicable to Ridgeland</u>	<u>Amount Applicable to Ridgeland</u>
Direct:				
2023	City of Ridgeland	\$ 64,118	100.00%	\$ 64,118
Total Direct		<u>64,118</u>		<u>64,118</u>
Overlapping:				
2023	Madison County	54,320	37.40%	20,316
2023	Madison County Schools	<u>54,368</u>	37.40%	<u>20,334</u>
Total Overlapping		<u>108,688</u>		<u>40,650</u>
Total Direct and Overlapping		<u>\$ 172,806</u>		<u>\$ 104,768</u>
Direct:				
2014	City of Ridgeland	\$ 25,854	100.00%	\$ 25,854
Total Direct		<u>25,854</u>		<u>25,854</u>
Overlapping:				
2014	Madison County	72,155	37.40%	26,986
2014	Madison County Schools	<u>91,212</u>	37.40%	<u>34,113</u>
Total Overlapping		<u>163,367</u>		<u>61,099</u>
Total Direct and Overlapping		<u>\$ 189,221</u>		<u>\$ 86,953</u>

(1) Excludes general obligation bonds reported in the enterprise funds.

(2) Total bonded G.O. debt less amount in debt service funds for retirement of bonds.

(3) The percentage used for overlapping debt is based on population.

Source: Madison County School District, Madison County

CITY OF RIDGELAND, MISSISSIPPI
TABLE 12
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government	Percentage of Personal Income (a)	Per Capita
	General Obligation Bonds (net of premiums)	Limited Obligation Bonds (net of premiums and discounts)	Notes and Lease/ SBITA Obligations	General Obligation Bonds (net of premiums)	Notes			
2014	20,979	32,561	5,059	9,952	4,896	73,447	8.38%	2.99
2015	18,995	31,002	4,843	9,168	4,518	68,526	7.89%	2.83
2016	29,174	27,854	6,760	8,456	4,680	76,924	8.81%	3.16
2017	27,146	26,421	6,066	7,718	4,702	72,053	8.12%	2.94
2018	25,107	24,980	5,210	6,973	4,383	66,653	7.58%	2.75
2019	44,638	23,474	4,473	6,200	4,053	82,838	9.12%	3.42
2020	42,506	25,559	3,953	5,401	3,716	81,135	8.01%	3.37
2021	40,390	31,123	3,549	4,582	3,372	83,016	8.12%	3.41
2022	38,111	28,992	2,786	3,731	3,020	76,640	7.02%	3.19
2023	35,764	26,354	2,442	2,842	2,665	70,067	5.83%	2.87

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(a) See Table 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 13
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Assessed value of property	\$ 434,863	\$ 449,066	\$ 452,594	\$ 458,536	\$ 462,004	\$ 464,039	\$ 472,941	\$ 476,979	\$ 485,142	\$ 506,996
Debt limit, 15% of assessed valuation	65,229	67,360	67,889	68,780	69,301	69,606	70,941	71,547	72,771	76,049
Amount of debt applicable to limit:										
General obligation bonds	20,979	18,995	29,174	27,146	25,107	44,638	42,506	40,390	38,111	35,764
Less:										
Special assessment bonds	<u>120</u>	<u>80</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit (a)-(b)	20,859	18,915	29,134	27,146	25,107	44,638	42,506	40,390	38,111	35,764
Legal debt margin	<u>\$ 44,370</u>	<u>\$ 48,445</u>	<u>\$ 38,755</u>	<u>\$ 41,634</u>	<u>\$ 44,194</u>	<u>\$ 24,968</u>	<u>\$ 28,435</u>	<u>\$ 31,157</u>	<u>\$ 34,660</u>	<u>\$ 40,285</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>31.98%</u>	<u>28.08%</u>	<u>42.91%</u>	<u>39.47%</u>	<u>36.23%</u>	<u>64.13%</u>	<u>59.92%</u>	<u>56.45%</u>	<u>52.37%</u>	<u>47.03%</u>

Source: City of Ridgeland.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 14
RATIO OF NET GENERAL OBLIGATION DEBT TO ASSESSED VALUE AND
NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>Assessed Valuation (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Net Bonded Debt Per Capita (4)</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>
2014	24.6	434,863	20,979	-	20,979	853	4.82%
2015	24.2	449,066	18,995	463	18,532	766	4.13%
2016	24.3	452,594	29,174	1,318	27,856	1,146	6.15%
2017	24.5	458,536	27,146	1,523	25,623	1,046	5.59%
2018	24.2	462,004	25,107	1,709	23,398	967	5.06%
2019	24.2	464,039	44,638	2,053	42,585	1,760	9.18%
2020	24.2	472,941	42,506	1,827	40,679	1,681	8.60%
2021	24.3	476,979	40,390	1,546	38,844	1,599	8.14%
2022	24.0	485,142	38,111	1,474	36,637	1,527	7.55%
2023	24.4	506,996	35,764	1,591	34,173	1,401	6.74%

(1) Bureau of the Census established 1990 and 2000 populations.

Interim figures are based on estimates by the Planning District and residential construction permits.

(2) From Table 7.

(3) General obligation bonds reported in the Enterprise Fund and Special Assessment debt have been excluded.

(4) Expressed in actual dollars.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 15
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Principal	Interest	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2014	2,869	1,916	4,785	34,880	13.72%
2015	2,199	2,293	4,492	35,340	12.71%
2016	3,826	2,250	6,076	32,915	18.46%
2017	4,172	2,676	6,848	31,300	21.88%
2018	4,423	2,459	6,882	32,266	21.33%
2019	4,562	2,308	6,870	43,792	15.69%
2020	4,563	3,625	8,188	53,325	15.35%
2021	7,381	2,068	9,449	48,206	19.60%
2022	5,057	2,200	7,257	34,837	20.83%
2023	5,784	2,102	7,886	40,438	19.50%

(1) Includes Special Assessment Bonds. General Obligation bonds reported in the Enterprise Fund have been excluded.

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 16
PLEDGED REVENUES
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Utility Revenue Notes

Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses (1)	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	6,412	5,700	712	308	79	387	1.84
2015	6,919	5,468	1,451	317	69	386	3.76
2016	6,924	5,344	1,580	327	59	386	4.09
2017	6,806	4,938	1,868	231	68	299	6.25
2018	7,043	3,346	3,697	218	65	283	13.06
2019	6,815	3,310	3,505	222	61	283	12.39
2020	6,962	4,410	2,552	226	57	283	9.02
2021	6,978	3,852	3,126	231	52	283	11.05
2022	7,288	4,400	2,888	235	48	283	10.20
2023	7,850	4,872	2,978	239	44	283	10.52

(1) Total operating expenses exclusive of depreciation and amortization expense.

Limited Obligation Bonds

Fiscal Year	Pledged Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2014	3,200	1,741	1,240	2,981	1.07
2015	2,593	1,549	1,688	3,237	0.80
2016	3,686	1,330	1,499	2,829	1.30
2017	2,783	1,390	1,441	2,831	0.98
2018	2,876	1,450	1,379	2,829	1.02
2019	2,856	1,515	1,310	2,825	1.01
2020	2,589	1,590	2,036	3,626	0.71
2021	2,848	2,225	503	2,728	1.04
2022	3,136	2,120	810	2,930	1.07
2023	3,507	2,627	796	3,423	1.02

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 17
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	County School Enrollment	Unemployment Rate
2014	24,592	876,852	35,656	35.1	12,506	5.3%
2015	24,221	868,783	35,869	33.7	12,772	4.2%
2016	24,351	873,446	35,869	33.7	13,075	4.4%
2017	24,483	887,582	36,253	33.3	13,171	3.6%
2018	24,266	879,715	36,253	33.3	13,252	3.3%
2019	24,188	908,284	37,551	34.0	13,302	4.5%
2020	24,104	1,012,802	42,018	36.1	13,310	4.9%
2021	24,340	1,022,718	42,018	36.1	12,988	3.6%
2022	24,058	1,092,233	45,400	34.5	13,032	2.9%
2023	24,404	1,201,653	49,240	35.4	13,162	2.5%

Source: U.S. Census Bureau
Mississippi Development Authority
Economic and Community Development Section
U.S. Labor Bureau Statistics

CITY OF RIDGELAND, MISSISSIPPI
TABLE 18
EDUCATION RELATED INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year	Elementary Schools	Middle Schools	High Schools	Vocational Schools	Junior College	Total County Enrollment
2014	2	1	1	1	1	12,506
2015	2	1	1	1	1	12,772
2016	2	1	1	1	1	13,075
2017	2	1	1	1	1	13,171
2018	2	1	1	1	1	13,252
2019	2	1	1	1	1	13,302
2020	2	1	1	1	1	13,310
2021	2	1	1	1	1	12,988
2022	2	1	1	1	1	13,032
2023	2	1	1	1	1	13,162

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 19
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	<u>2023</u>			<u>2014</u>		
	Employees	Rank	Percentage of Total Employment	Employees	(2) Rank	Percentage of Total Employment (1)
C-Spire	690	1	2.64%	611	1	Unknown
Madison County Schools	550	2	2.11%	-	-	-
Horne LLP	310	3	1.19%	-	-	-
Bankplus	325	4	1.25%	278	3	Unknown
Wal-Mart Superstore	300	5	1.15%	263	4	Unknown
City of Ridgeland	268	6	1.03%	-	-	-
Butler, Snow	265	7	1.02%	335	2	Unknown
Southern Healthcare Agency Inc.	166	8	0.64%			
Morgan-White Group, Inc.	165	9	0.63%	-	-	-
Costco	155	10	0.59%	-	-	-
AT&T	-	-	<u>0.00%</u>	217	5	Unknown
Total employees of principal employers	3,194		12.24%	1,704		Unknown
Total employees of other employers	<u>22,904</u>		<u>87.76%</u>	<u>Unknown</u>		<u>Unknown</u>
Total	<u>26,098</u>		<u>100.00%</u>	<u>Unknown</u>		<u>Unknown</u>

Source: Mississippi Department of Employment Security, City of Ridgeland, Individual companies

(1) Information was unavailable.

(2) The only information available for 2013 was the top 5 Employers.

CITY OF RIDGELAND, MISSISSIPPI

TABLE 20

**CONSTRUCTION ACTIVITY
LAST TEN FISCAL YEARS**

Calendar Year	Non-Residential		Residential			Alterations	Total Value	% Change
	Number of Permits	Value	Number of Permits	Increase in Family Units	Value			
2014	120	18,923,933	202	77	29,655,431	20,430,180	69,009,544	39.4%
2015	100	20,415,795	207	89	33,605,562	11,186,414	65,207,771	-5.5%
2016	90	19,637,647	224	62	26,517,126	15,191,336	61,346,109	-5.9%
2017	81	29,118,327	211	55	21,761,280	17,281,810	68,161,417	11.1%
2018	99	36,948,075	260	63	25,818,290	26,174,511	88,940,876	30.5%
2019	101	39,687,650	143	13	7,369,800	27,338,093	74,395,543	-16.4%
2020	93	35,476,476	118	22	16,042,200	12,420,875	63,939,551	-14.1%
2021	121	62,276,020	123	31	17,723,267	26,493,221	106,492,508	66.6%
2022	149	23,003,626	126	45	29,345,803	47,523,421	99,872,850	-6.2%
2023	131	26,854,831	139	32	20,557,825	26,411,431	73,824,087	-26.1%

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 21
PROPERTY VALUE AND CONSTRUCTION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Real Property Value (2)	Non-Residential Construction (1)		Residential Construction (1)		Additions/ Alterations (1)	
		Number of Units	Value	Number of Units	Value	Number of Units	Value
2014	2,357,039	120	18,924	77	29,655	125	20,430
2015	2,463,158	100	20,416	89	33,606	118	11,186
2016	2,445,322	90	19,638	62	26,517	162	15,191
2017	2,461,374	81	29,118	55	21,761	156	17,282
2018	2,503,852	99	36,948	63	25,818	197	26,175
2019	2,531,923	101	39,688	13	7,370	130	27,338
2020	2,578,735	93	35,476	22	16,042	96	12,421
2021	2,593,560	26	62,276	31	17,723	187	26,493
2022	2,637,639	149	23,004	45	29,346	81	47,523
2023	2,728,077	131	26,855	32	20,558	107	26,411

(1) From Table 20

(2) Total estimated actual value from Table 7

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 22
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General government	42	42	42	37	37	33	32	32	32	33
Public safety (1)	147	147	150	158	138	157	161	161	159	159
Public services	60	60	60	65	65	63	60	60	63	63
Culture and recreation	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>14</u>	<u>14</u>	<u>13</u>	<u>13</u>
Total	<u>262</u>	<u>262</u>	<u>265</u>	<u>273</u>	<u>253</u>	<u>266</u>	<u>267</u>	<u>267</u>	<u>267</u>	<u>268</u>

Source: City of Ridgeland

Notes:

(1) Includes Fire and Police

CITY OF RIDGELAND, MISSISSIPPI
TABLE 23
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government:										
Building permits issued*	322	307	314	292	359	244	211	244	275	270
Building inspections conducted	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police:										
Arrests	3,817	3,619	3,764	3,945	3,322	3,415	2,688	2,805	2,450	3,230
Traffic violations	12,266	15,738	13,412	12,674	12,832	14,460	7,298	7,438	7,207	8,738
Parking violations	100	86	125	64	74	43	44	25	28	14
Fire:										
Number of emergency calls answered	2,642	2,968	2,826	3,204	3,610	3,561	2,656	3,026	3,455	3,631
Number of inspections conducted	615	662	1,136	990	715	825	972	1,225	1,356	1,425
Fire insurance rating	5	5	5	5	4	4	4	4	4	4
Public Services:										
Centerline miles of road maintained:										
City	137	137	137	137	137	137	139	140	140	140
Street resurfacing (miles)	**	**	**	**	**	**	**	**	**	**
Potholes repaired	**	**	**	**	**	**	**	**	**	**
Sanitation:										
Water:										
Service connections	8,470	8,828	8,828	9,078	9,026	9,090	9,166	9,221	9,567	9,604
Water main breaks	-	-	-	-	-	-	-	-	-	-
Average daily consumption										
(thousands of gallons)	3,186	3,478	3,504	3,368	3,180	3,102	3,252	2,909	3,000	4,046
Number of fire hydrants	948	987	987	989	989	989	989	1,021	1,056	1,061
Sewer:										
Average daily sewage treatment										
(thousands of gallons)	***	***	***	***	***	***	***	***	***	***
Culture and recreation:										
Library:										
Volumes in collection	**	**	**	**	**	**	**	**	**	**
Total volumes borrowed	**	**	**	**	**	**	**	**	**	**
Parks:										
Athletic field permits issued	**	**	**	**	**	**	**	**	**	**

* Totals include Residential and Nonresidential

** This information was not available at the time this report was prepared.

*** Entire sanitary sewer is treated by the City of Jackson, therefore there are no figures for average daily sewage treatment.

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 24
CAPITAL ASSETS INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Public safety:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Zone offices	-	-	-	-	-	-	-	-	-	-
Patrol units	74	75	74	73	76	77	73	69	67	59
Fire:										
Number of stations	4	4	4	4	4	4	4	4	4	4
Public services:										
Street miles	346	347	347	347	347	347	354	357	357	357
Street lights	1,957	1,975	1,987	1,984	1,986	2,082	2,170	2,186	2,194	2,261
Traffic signals	37	37	37	37	38	39	41	43	44	44
Sanitation:										
Water:										
Water mains (miles)	180	180	180	180	180	180	180	180	180	180
Storage capacity (thousands of gallons)	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
Sewer:										
Sanitary sewers (miles)	114	114	114	114	114	114	114	114	115	115
Storm sewers (miles)	155	155	155	155	155	155	155	155	155	155
Treatment capacity (thousands of gallons)	*	*	*	*	*	*	*	*	*	*
Refuse collection:										
Collection trucks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culture and recreation:										
Number of parks	5	5	5	5	5	5	5	5	5	5
Park acreage	250	250	250	250	250	250	250	250	250	250
Golf courses	-	-	-	-	-	-	-	-	-	-
Community centers	1	1	1	1	1	1	1	1	1	1
Recreational trail miles	17	18	18	18	18	20	20	20	20	20

Note: No capital assets indicators are available for the General Government function.

* Entire sanitary sewer is treated by the City of Jackson, therefore no treatment capacity necessary.

** The information was not available at the time this report was prepared.

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI

TABLE 25

MISCELLANEOUS STATISTICS

Date of incorporation	1899	Average selling price of homes	\$ 240,700
Form of government	Mayor/Aldermen	Median income - household	66,171
Population (estimated census)	24,404		
Area in square miles	28	Major highways	1
Number of employees (excluding police and fire):			
Classified	95	Railroads	Canadian Nt. - Illinois Central
Exempt	14		
City of Ridgeland facilities and services:		Nearest commercial airport:	Jackson International, 18 miles
Culture and recreation:			Runway length 8,500 feet
Ballfields	11		
Tennis courts	17	Nearest general airport:	Bruce Campbell Field, 3 miles
Soccer fields	8		Runway length 4,444 feet
Police protection:			
Number of sworn officers	62	Nearest full-service port:	Port of Vicksburg, 55 miles
Number of residents per sworn officer	393.61		Name of waterway - Mississippi River
Water system:			
Maximum capacity in gallons per minutes	6,166		
Other statistics:			
Percentage of population (>25 yrs.) with at least:			
High school diploma	94.4%		
Bachelor's degree	51.8%		

Source: City of Ridgeland
U.S. Census Bureau

FEDERAL COMPLIANCE SECTION

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

To the Honorable Mayor and Board of Aldermen
City of Ridgeland, 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, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements, and have issued our report thereon dated March 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Ridgeland, Mississippi's internal control over financial reporting (internal control) as a basis for designing 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 Ridgeland, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Ridgeland, 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 Ridgeland, 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.

BMSS, LLC

Ridgeland, Mississippi
March 27, 2024

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2023**

(1) SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Ridgeland, Mississippi, were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
3. No instances of noncompliance material to the financial statements of the City of Ridgeland, Mississippi, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

(2) FINDINGS - FINANCIAL STATEMENT AUDIT

None.

CITY OF RIDGELAND, MISSISSIPPI

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2023**

FINDING - FINANCIAL STATEMENT AUDIT

None.

FINDING - FEDERAL AUDIT

None.

STATE COMPLIANCE SECTION

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

To the Honorable Mayor and Board of Aldermen
City of Ridgeland, Mississippi

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 Ridgeland, Mississippi, as of and for the year ended September 30, 2023, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements and have issued our report thereon dated March 27, 2024. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

The results of those procedures and our audit of the financial statements disclosed no material instances of noncompliance with state laws and regulations.

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

Ridgeland, Mississippi
March 27, 2024

CITY OF RIDGELAND, MISSISSIPPI

Single Audit Report

September 30, 2023

TABLE OF CONTENTS

	Page
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>	3
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by The Uniform Guidance.....	5
Schedule of Expenditures of Federal Awards.....	9
Notes to the Schedule of Expenditures of Federal Awards.....	11
Schedule of Findings and Questioned Costs.....	12
Summary Schedule of Prior Audit Findings.....	13

**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 Mayor and City Council
The City of Ridgeland, Mississippi
Ridgeland, 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, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi (the City), as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BMSS, LLC

Ridgeland, Mississippi
March 27, 2024

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

To the Mayor and City Council
The City of Ridgeland, Mississippi
Ridgeland, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis of Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City'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

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 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 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.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The City is also responsible for preparing the corrective action plan to address each audit finding included in our auditors' report. The City's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 27, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BMSS, LLC

Ridgeland, Mississippi
March 27, 2024

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Expenditures of Federal Awards
For the year ended September 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Grant, Contract, or Pass- Through Number	Federal Expenditures
U.S. Department of Transportation			
Passed through the Mississippi Department of Transportation			
Highway Planning and Construction	20.205	STP-0213-00(035)	\$ 587,625
Total U.S. Department of Transportation			587,625
Executive Office of the President			
Passed through the Mississippi Bureau of Narcotics - Gulf Coast HIDTA			
High Intensity Drug Trafficking Area - State and Local Assistance	95.001	G21GC0003A	5,787
High Intensity Drug Trafficking Area - State and Local Assistance	95.001	G22GC0003A	19,650
Total Executive Office of the President			25,437
U.S. Department of Justice			
Direct programs			
Fugitive Task Force	16.609	N/A	20,773
Bulletproof Vest Partnership Program	16.607	N/A	10,138
BJA FY21 Body-worn Camera Policy and Implementation Program	16.835	15PBJA-21-GG-04431-BWCX	59,130
Equitable Sharing of Federally Forfeited Property	16.922	N/A	42,209
Total U.S. Department of Justice			132,250
See notes to schedule of expenditures of federal awards.			

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Expenditures of Federal Awards
For the year ended September 30, 2023
(Continued)

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Grant, Contract, or Pass- Through Number	Federal Expenditures
U.S. Department of Treasury			
Passed through the Mississippi Department Finance and Administration			
Coronavirus State and Local Fiscal Recover Fund	21.027	N/A	1,792,433
Passed through the Mississippi Department of Environmental Quality			
MS Municipality & County Water Infrastructure Grant	21.027	600-2-SW-5.6	266,120
MS Municipality & County Water Infrastructure Grant	21.027	63-1-DW-5.15	1,142,433
MS Municipality & County Water Infrastructure Grant	21.027	29-1-CW-5.5	650,000
Passed through the Madison County, Mississippi			
Coronavirus State and Local Fiscal Recover Fund	21.027	N/A	<u>266,120</u>
Total U.S. Department of Treasury			4,117,106
Total Expenditures of Federal Awards			<u><u>\$ 4,862,418</u></u>

See notes to schedule of expenditures of federal awards.

CITY OF RIDGELAND, MISSISSIPPI
Notes to the Schedule of Expenditures of Federal Awards
September 30, 2023

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

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

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Findings and Questioned Costs
September 30, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of the City of Ridgeland, Mississippi, were prepared in accordance with GAAP.
2. No material weaknesses in internal control over financial reporting were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the City of Ridgeland, Mississippi, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. The auditors' report on compliance for the major federal award programs for the City of Ridgeland, Mississippi, expresses an unmodified opinion on the major federal program.
5. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in the Schedule.
6. The program tested as a major program included the Coronavirus State and Local Fiscal Recovery Fund (Assistance Listing number 21.027).
7. The threshold for distinguishing between Type A and B programs was \$750,000.
8. The City of Ridgeland, Mississippi does not qualify as a low-risk auditee.

FINANCIAL STATEMENT FINDINGS

There are no current financial statement findings required to be reported in accordance with *Government Auditing Standards*.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current year findings or questioned costs that are considered material instances of noncompliance in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

CITY OF RIDGELAND, MISSISSIPPI
Summary Schedule of Prior Audit Findings
September 30, 2023

FINANCIAL STATEMENT FINDINGS

There are no prior year financial statement findings required to be reported in accordance with *Government Auditing Standards*.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no prior year findings or questioned costs that are considered material instances of noncompliance in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

There came on for consideration the matter of providing financing for certain capital improvements for the City of Ridgeland, Mississippi, and after a discussion of the subject matter, Alderman _____ offered and moved the adoption of the following resolution:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF RIDGELAND, MISSISSIPPI (THE "CITY"), AUTHORIZING THE EMPLOYMENT OF CERTAIN PROFESSIONALS IN CONNECTION WITH THE ISSUANCE OF TAX INCREMENT LIMITED OBLIGATION BONDS, SERIES 2024 (THE RENAISSANCE PHASE III AND IV PROJECT) OF SAID CITY IN THE MAXIMUM PRINCIPAL AMOUNT OF NOT TO EXCEED TWO MILLION FIVE HUNDRED THOUSAND DOLLARS (\$2,500,000) FOR THE PURPOSE OF PROVIDING FUNDS FOR CERTAIN SITE AND INFRASTRUCTURE IMPROVEMENTS RELATING TO THE RENAISSANCE PHASE III AND IV PROJECT; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and the Board of Aldermen of the City of Ridgeland, Mississippi (the "**Governing Body**"), acting for and on behalf of the City of Ridgeland, Mississippi (the "**City**"), is authorized by Sections 21-45-1 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time (the "**TIF Act**"), to provide funds for certain site and infrastructure improvements relating to Tax Increment Financing Plan, Renaissance Phase III, September 2016, City of Ridgeland, Mississippi, as amended and restated November 2020 (the "**City TIF Plan**"); and

WHEREAS, it is necessary and in the public interest for the City to issue Tax Increment Limited Obligation Bonds, Series 2024 (The Renaissance Phase III and IV Project) (the "**Bonds**") to finance the costs of certain site and infrastructure improvements within the TIF District (as defined in the City TIF Plan); and

WHEREAS, in connection with the execution and delivery of the documentation necessary to issue the Bonds, the Governing Body now desires to hire the required legal counsel, an independent registered municipal advisor and underwriter or placement agent.

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

SECTION 1. The Governing Body, acting for and on behalf of the City, does hereby find and determine that it is necessary and advisable for the City to hire the required legal counsel, an independent registered municipal advisor and underwriter or placement agent in connection with (a) the issuance and sale of the Bonds pursuant to the TIF Act.

SECTION 2. The Governing Body herein employs the law firm of Butler Snow LLP, Ridgeland, Mississippi, as bond counsel, Jerry L. Mills, Esquire and John P. Scanlon, Esquire, Ridgeland, Mississippi, as City counsel, Governmental Consultants, Inc., Madison, Mississippi, as municipal advisor, and Raymond James & Associates, Inc., Memphis, Tennessee, as underwriter or placement agent, and authorizes them to prepare and distribute such resolutions and documents necessary in order to facilitate the sale and issuance of the Bonds at a subsequent date subject to the approval of the Governing Body of the City.

SECTION 3. Butler Snow LLP, Ridgeland, Mississippi, is hereby selected to serve as bond counsel (the "**Bond Counsel**") to the City in connection with the sale and issuance of the Bonds. The Mayor of the City or the President of the Governing Body, acting for and on behalf of the City, is hereby authorized and directed to execute and deliver the engagement letter of Bond Counsel attached hereto as **Exhibit A**.

SECTION 4. Government Consultants, Inc., Madison, Mississippi, is hereby selected to serve as Independent Registered Municipal Advisor (the "**Municipal Advisor**") to the City in connection with the sale and issuance of the Bonds. The Mayor of the City or the President of the Governing Body, acting for and on behalf of the City, is hereby authorized and directed to execute and deliver the Independent Registered Municipal Advisor disclosure letter of the Municipal Advisor attached hereto as **Exhibit B**.

SECTION 5. Raymond James & Associates, Inc., Memphis, Tennessee, is hereby selected as underwriter or placement agent in connection with the sale or placement of the Bonds. The Mayor of the City or the President of the Governing Body is hereby authorized to execute the attached Letter of Intent for Underwriting or Placement Agent Services attached hereto as **Exhibit C**.

SECTION 6. 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.

(Remainder of page left intentionally blank.)

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 D.I. Smith	voted: _____
Alderman Ken Heard	voted: _____
Alderman Chuck Gautier	voted: _____
Alderman Kevin Holder	voted: _____
Alderman Brian Ramsey	voted: _____
Alderman William "Bill" Lee	voted: _____
Alderman Wesley Hamlin	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, April 16, 2024.

City of Ridgeland, Mississippi

Gene F. Magee, Mayor

ATTEST:

Paula Tierce, City Clerk

(seal)

EXHIBIT A
BOND COUNSEL ENGAGEMENT LETTER

BUTLER | SNOW

April 16, 2024

Mayor and Board of Aldermen
City of Ridgeland, Mississippi
City Hall, 304 Highway 51
Ridgeland, Mississippi 39158-0217

Re: Not to Exceed \$2,500,000 Tax Increment Limited Obligation Bonds, Series 2024
(Renaissance Phase III and IV Project) (the "**Bonds**")

Ladies and Gentlemen:

The purpose of this engagement letter is to set forth certain matters concerning the services we will perform as bond counsel to the City of Ridgeland, Mississippi (the "**City**"), in connection with the issuance of the above-referenced Bonds. We understand that the Bonds are being issued for the purpose of providing funds for certain site and infrastructure improvements in connection with the Renaissance Phase III and IV Project, as defined in the City's Tax Increment Financing Plan, Renaissance Phase III, City Of Ridgeland, Mississippi, September 20, 2016, as amended and restated November 2020 (the "**City TIF Plan**"), and for related purposes, all pursuant to Sections 21-45-1 *et seq.*, Mississippi Code of 1972, as amended and/or supplemented from time to time (the "**Act**"), and will be secured by certain tax increments and sales tax rebates as described in the City TIF Plan, as authorized by and provided in the Act. We further understand that the date for the public or private sale of the Bonds will be determined subsequent to the date of this letter.

SCOPE OF ENGAGEMENT

In connection with this engagement, we expect to perform the following duties:

1. Subject to the completion of proceedings to our satisfaction, render our legal opinion (the "**Bond Opinion**") regarding the validity and binding effect of the Bonds, the source of payment and security for the Bonds, and the excludability or includability of interest on the Bonds from or in, respectively, gross income for federal income tax purposes and the excludability of interest on the Bonds from gross income for State of Mississippi (the "**State**") income tax purposes;
2. Prepare and review documents necessary or appropriate for the authorization, issuance and delivery of the Bonds and coordinate the authorization and execution of such documents;
3. Assist the City in seeking from any other governmental authorities such approvals, permissions, and exemptions as we determine are necessary or appropriate in connection with the authorization, issuance and delivery of the Bonds, except that we will not be responsible for any required Blue Sky filings;
4. Review legal issues relating to the structure of the Bond issue;

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BUTLER SNOW LLP

5. Pursue validation proceedings under State law;
6. If applicable, assist the City in preparing the official statement (the "**Official Statement**") and subject to satisfactory completion of our review, provide to the Issuer written advice that in the course of our participation, no information has come to our attention that leads us to believe that the Official Statement, as of its date (except for financial statements, other statistical data, feasibility reports and statements of trends and forecasts and book-entry language contained in the Official Statement and its appendices, as to which we will express no opinion), contains any untrue statement of material fact or omits to state any material fact necessary to make the statements in the Official Statement, in light of the circumstances under which they were made, not misleading; In the event that we prepare the Official Statement, then we will charge a fee of \$10,000
7. If applicable, assist the City in presenting information to bond rating organizations, if necessary, and providers of credit enhancement relating to legal issues affecting the issuance of the Bonds;
8. If applicable, prepare and review the notice of sale pertaining to the competitive sale of the Bonds; and
9. If applicable, draft the continuing disclosure undertaking of the City.

Our Bond Opinion will be addressed to the City and will be delivered by us on the date of delivery of the Bonds. The Bond Opinion will be based on facts and laws existing as of its date. In rendering our Bond Opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation, and we will assume continuing compliance by the City with applicable laws relating to the Bonds. During the course of this engagement, we will rely on you to provide us with complete and timely information on all developments pertaining to any aspect of the Bonds and their security. We understand that you will direct members of your staff and other employees of the City to cooperate with us in this regard. In rendering our Bond Opinion, we will expressly rely upon other counsel as to due authorization, execution and delivery of bond documents executed by the City.

Our duties in this engagement are limited to those expressly set forth above. Among other things, our duties under this engagement, without a separate engagement as may hereafter be agreed between the parties, do not include:

1. Except as described in paragraph 6 above, assisting in the preparation or review of the Official Statement or any other disclosure document with respect to the Bonds, or performing an independent investigation to determine the accuracy, completeness or sufficiency of any such document or rendering advice that the Official Statement or other disclosure document does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading;
2. Preparing request for tax rulings from the Internal Revenue Service ("**IRS**") or no action letters from the Securities and Exchange Commission ("**SEC**");
3. Preparing Blue Sky or investment surveys with respect to the Bonds;

4. Drafting State constitutional or legislative amendments;
5. Pursuing test cases or other litigation, such as contested validation proceedings;
6. Making an investigation or expressing any view as to the creditworthiness of the Issuer or the Bonds;
7. Except as described in paragraph 9 above, assisting in the preparation of, or opining on, a continuing disclosure undertaking pertaining to the Bonds or, after closing, providing advice concerning any actions necessary to assure compliance with any continuing disclosure undertaking;
8. Representing the City in IRS examinations or inquiries, or SEC investigations;
9. After closing, if applicable, providing continuing advice to the City or any other party concerning any actions necessary to assure that interest paid on the Bonds will continue to be excludable from or includable in gross income for federal income tax purposes (e.g., if applicable, our engagement does not include rebate calculations for the Bonds). Although our present engagement, if applicable, does not include rebate analysis and post-issuance advice relating to the Bonds, we would like to discuss, if applicable, with you a separate engagement involving rebate and other post-issuance compliance matters for the Bonds and other bond issues that you may have issued on various occasions. This includes, if applicable, the drafting of a formal debt management policy and post-issuance tax compliance policy;
10. Giving and/or providing any financial advice or recommendations concerning the issuance of the Bonds as mandated by SEC rules; or
11. Addressing any other matters not specifically set forth above that is not required to render our Bond Opinion.

ATTORNEY-CLIENT RELATIONSHIP

Upon execution of this engagement letter, the City will be our client and an attorney-client relationship will exist between us. We understand that Jerry L. Mills and John Scanlon as counsel to the City has been engaged by the City to assist with the issuance of the Bonds, particularly as to the authorization, execution and delivery of bond documents, and in connection with other matters relating to the City's participation in the City TIF Plan. Our services as bond counsel are limited to those contracted for in this letter, and the City's execution of this engagement letter will constitute an acknowledgment of those limitations. Our representation of the City will not affect, however, our responsibility to render an objective Bond Opinion.

Our representation of the City and the attorney-client relationship created by this engagement letter will be concluded upon issuance of the Bonds. Nevertheless, subsequent to Closing, we will mail to the IRS the appropriate IRS Form 8038-G, if applicable, and prepare and distribute to the participants in the transaction a transcript of the proceedings pertaining to the Bonds.

CONFLICTS WAIVER

As you are aware, Butler Snow currently represents Renaissance Phase III, LLC and Renaissance Phase IV, LLC (collectively, "**Renaissance**") in connection with the land acquisition and the shopping center development project known as Renaissance of Colony Park Phase III and IV (the "Phase III and IV Development").

Under Mississippi's Rules of Professional Conduct, which apply to all Mississippi lawyers, my firm may not oppose a current client without informed consent. This means that I must explain to Renaissance and the City the risks and reasonably available alternatives of consenting and that my firm cannot proceed unless Renaissance and the City consent.

In deciding whether to consent, you should consider how our representation of Renaissance as described above could or might affect the City. For example, clients that are asked to waive or consent to conflicts typically should consider whether there is any material risk that "their" lawyer will be less zealous or eager on their behalf due to the conflict. Similarly, clients should consider whether there is any material risk that their confidential information will be used adversely to them.

We confirm that we could not represent Renaissance adverse to the City, or the City adverse to Renaissance, in the event of any future litigation between the City and Renaissance in connection with the Phase III Development, and we will confirm that with the City.

Please review this matter with your counsel. If you have any questions that you would like me to answer before reaching a decision on this issue, please let me know. If you are willing to consent after such review as you believe appropriate, execution of this letter will signify the City's consent to our representation consistent with the circumstances described herein.

FEEES

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing represented by the Bonds; (ii) the duties we will undertake pursuant to this engagement letter; (iii) the time we anticipate devoting to the financing; and (iv) the responsibilities we will assume in connection therewith, our fee will not exceed 1% of the par issuance amount of the Bond, plus the fee outlined above with respect to preparation of the Official Statement, plus our expenses such as travel costs, deliveries, copies, transcripts, telephone charges, filing fees, computer-assisted research and other expenses, which we do not believe will exceed \$5,000.

If the financing is not consummated, we understand and agree that we will not be paid for our time expended on your behalf but will be paid for client charges made or incurred on your behalf.

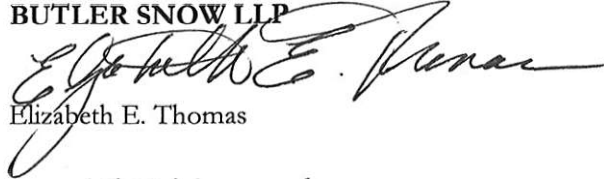
RECORDS

At your request, papers and property furnished by you will be returned promptly upon receipt of payment for outstanding fees and client charges. Our own files, including lawyer work product, pertaining to the transaction will be retained by us. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to dispose of any documents or other material retain by us after the termination of this engagement.

If the foregoing terms are acceptable to you, please so indicate by returning the enclosed copy of this engagement letter dated and signed by an authorized officer, retaining the original for your files. We look forward to working with you.

Sincerely,

BUTLER SNOW LLP



Elizabeth E. Thomas

Accepted and Approved:

CITY OF RIDGELAND, MISSISSIPPI

BY: _____
Gene F. McGee, Mayor

Dated: _____

Authorized by resolution of the Governing Body of the City of Ridgeland, Mississippi dated May 16, 2024.

BUTLER SNOW LLP
STANDARD BILLING TERMS AND CHARGES FOR EXPENSES

As of January 1, 2024

Butler Snow LLP (the "Firm") will bill clients monthly for legal services, unless another arrangement is agreed to and approved in writing by the Firm and the Client. The Firm typically sends bills for legal services and expenses via the U.S. Postal Service or by e-mail. Electronic billing services may also be used by specific agreement.

It is our goal that our bills are easy to understand, simple, and reflect appropriate charges for the value our services provided. As such, we do not charge for many incidental costs or routine services. We are continually working to ensure that our bills are clear and understandable. Should you have questions about any aspect of your bill, please contact the Firm as soon as possible so that your concerns may be quickly resolved. The chart below spells out the complete details of our expense charges. Our bills are **due upon receipt** unless other arrangements are agreed to in advance.

Any overpayments or duplicate payments the Firm receives that cannot be posted to an outstanding bill ("unapplied payments") will be deposited into the Firm's operating account upon receipt and posted as unapplied cash to the client's account. These unapplied payments will either be applied to a future bill or refunded to the client, whichever is appropriate.

Document Reproduction (Print, Copy & Scan)	
Normal sized documents (up to 11 x 17)	Black & White: \$0.20/page Color: \$0.35/page
	Bates Labeling –
	Electronic: \$0.03/page Manual: \$0.15/page
Oversize documents (size in excess of 11 x 17)	Charge for each page – no exclusion
	Black & white: \$1.25/page Color: \$4.50/page
Electronic Data Manipulation for reproduction	\$75 per hour
Binders	Actual cost of the binders plus \$1.00 per comb
Wire Transfers	Outgoing: International: \$50/wire Domestic: \$25/wire
Data/Audio/Visual Duplication & Reproduction	CD/DVD: \$12.00 for each disc
	Portable Media Devices: Priced per data storage size
Electronically Stored Information (Litigation Support Services)	Data Room: \$750.00/room
	Data Processing: \$100.00/gb per occurrence
	Data Storage: \$10.00/gb per month
	Document Review & Hosting: \$25.00/gb per month
	Review User License Fees: \$80.00/user per month
	Minimum Monthly Fee: \$150.00
Computerized Legal Research	No charge for basic research. \$70/search for public records, special treatises, briefs, motions, trial court documents and expert directory databases Research from secondary sources and outside of firm's plan at actual cost Specialized research at actual cost with prior client approval
Electronic retrieval of Court documents	\$0.40 / document
Fax and Long-Distance Phone	\$0.50/Page Non-domestic and conference calls charged at actual cost.
Travel (personal vehicle)	Current Standard Mileage Rate as allowed by the IRS
Messenger Delivery and Service of Subpoenas or Summons	Deliveries 0-25 miles one way - \$30.00; over 25 miles one way - \$10.00/hour plus mileage; Service of Subpoenas/Summons - \$35.00 plus delivery
Overnight Package Delivery	Charged at actual cost per package
Postage	Postage charged at actual cost
Conference Center & Catering	Charges for costs associated with client meetings and events will be passed on to the client at cost, unless agreed upon prior. This excludes basic client meetings without associated food and beverage services or special costs for conference services.

**NOTICE TO CLIENTS OF BUTLER SNOW'S
RECORD RETENTION & DESTRUCTION POLICY FOR CLIENT FILES**

Butler Snow maintains its client files electronically. Ordinarily, we do not keep separate paper files. We will scan documents you or others send to us related to your matter to our electronic file for that matter and will ordinarily retain only the electronic version while your matter is pending. **Unless you instruct us otherwise, once such documents have been scanned to our electronic file, we will destroy all paper documents provided to us.** If you send us original documents that need to be maintained as originals while the matter is pending, we ordinarily will scan those to our client file and return the originals to you for safekeeping. Alternatively, you may request that we maintain such originals while the matter is pending. If we agree to do that, we will make appropriate arrangements to maintain those original documents while the matter is pending.

At all times, records and documents in our possession relating to your representation are subject to Butler Snow's Record Retention and Destruction Policy for Client Files. Compliance with this policy is necessary to fulfill the firm's legal and ethical duties and obligations, and to ensure that information and data relating to you and the legal services we provide are maintained in strict confidence at all times during and after the engagement. All client matter files are subject to these policies and procedures.

At your request, at any time during the representation, you may access or receive copies of any records or documents in our possession relating to the legal services being provided to you, excluding certain firm business or accounting records. We reserve the right to retain originals or copies of any such records or documents as needed during the course of the representation.

Unless you instruct us otherwise, once our work on this matter is completed, we will designate your file as a closed file on our system and will apply our document retention policy then in effect to the materials in your closed files. At that time, we ordinarily will return to you any original documents we have maintained in accordance with the preceding paragraph while the matter was pending. Otherwise, we will retain the closed file materials for our benefit and subject to our own policies and procedures concerning file retention and destruction. Accordingly, if you desire copies of any documents (including correspondence, e-mails, pleadings, contracts, agreements, etc.) related to this matter or generated while it was pending, you should request such copies at the time our work on this matter is completed.

You will be notified and given the opportunity to identify and request copies of such items you would like to have sent to you or someone else designated by you. You will have 30 days from the date our notification is sent to you to advise us of any items you would like to receive. You will be billed for the expense of assimilating, copying and transmitting such records. We reserve the right to retain copies of any such items as we deem appropriate or necessary for our use. Any non-public information, records or documents retained by Butler Snow and its employees will be kept confidential in accordance with applicable rules of professional responsibility.

Any file records and documents or other items not requested within 30 days will become subject to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files and will be subject to final disposition by Butler Snow at its sole discretion. Pursuant to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files, all unnecessary or extraneous items, records or documents may be removed from the file and destroyed. The remainder of the file will be prepared for closing and placed in storage or archived. It will be retained for the period of time established by the policy for files related to this practice area, after which it will be completely destroyed. This includes all records and documents, regardless of format.

While we will use our best efforts to maintain confidentiality and security over all file records and documents placed in storage or archived, to the extent allowed by applicable law, Butler Snow specifically disclaims any responsibility for claimed damages or liability arising from damage or destruction to such records and documents, whether caused by accident; natural disasters such as flood, fire, or wind damage; terrorist attacks;

equipment failures; breaches of Butler Snow's network security; or the negligence of third-party providers engaged by our firm to store and retrieve records.

86966153.v1

EXHIBIT B
M/A IRMA LETTER



GOVERNMENT CONSULTANTS, INC.

Consulting & Municipal Advisory Firm

116 Village Boulevard
Madison, Mississippi 39110

Telephone: (601) 982-0005
Facsimile: (601) 982-2448
Email: gcms@gc-ms.net

April 16, 2024

Mayor and Board of Aldermen
City of Ridgeland, Mississippi
100 West School Street
Ridgeland, MS 39157

Re: City of Ridgeland, Mississippi
Not to Exceed \$2,500,000 City of Ridgeland, Mississippi Tax Increment Limited Obligation Bonds
(Renaissance Phase III & IV Project), in one or more taxable or tax-exempt series (collectively, the
"Bonds")
Disclosure and Engagement Letter (the "Letter")

Dear Mayor and Board of Aldermen,

We are writing to provide certain disclosures to you as representative of the City of Ridgeland, Mississippi (the "Issuer") as required by the Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board ("MSRB"). Government Consultants, Inc. ("GCI" or the "Municipal Advisor") is an Independent Registered Municipal Advisor and welcomes the opportunity to provide municipal advisory services to you relative to the issuance of the above referenced Bonds.

Disclosures Concerning our Role as Municipal Advisor

- (i) The Municipal Advisor has a fiduciary duty to you. This is different than an underwriter, if any, who only has an obligation to deal fairly with you. The underwriter, if any, has financial and other interests that differ from yours, unlike the Municipal Advisor who has no financial or other interests that differ from your own.
- (ii) We shall provide advice concerning the structure, timing, terms, sizing and other similar matters related to any potential bond or debt issuance.
- (iii) We shall make a reasonable inquiry to the relevant facts that help determine which course of action best suits your interests. A reasonable analysis will be conducted to determine that all advice and/or recommendation(s), are not based on materially inaccurate or incomplete information.
- (iv) We shall evaluate possible material risks, benefits and alternatives related to the Bonds.
- (v) Our duties are limited to this transaction and the above-mentioned disclosures.

The MSRB provides a brochure covering information for municipal advisory client protections and appropriate regulatory authority contact information on the MSRB homepage at <http://www.msrb.org>.

Disclosure Concerning Conflicts of Interest and Other Information

MSRB Rule G-42 requires that GCI provide in writing any disclosures relating to actual or potential material conflicts of interest, including certain categories of potential conflicts of interest identified in MSRB Rule G-42, if applicable. After reasonable due diligence by GCI, there are no known material conflicts of interest that may affect GCI's ability to serve as a municipal advisor to you. In accordance with MSRB Rule G-42, GCI will follow its fiduciary duty, that includes the duty of loyalty and the duty of care to the Issuer and to disclose our role and duties as a Municipal Advisor. Our primary obligation is to always act in your best interest. There are no other known material conflict(s) of interest at the time of engagement.

If any new or additional material conflict(s) of interest occurs after the delivery and execution of this Letter, GCI will disclose all new material conflict(s) of interest to the you.

Disclosure Concerning the Compensation

Our compensation for serving as municipal advisor will be contingent on the issuance of the Bonds and is based, in part, on the size of the bonds. We will negotiate with you as to compensation and will be paid upon closing of the transaction(s). The Municipal Advisor will abide by its fiduciary duty to you and provide unbiased and independent advice as required by the MSRB.

Disclosure of Information Regarding Legal Events and Disciplinary History

GCI recommends potential clients to undertake its own evaluation of GCI's regulatory history, professional qualifications, and other material issues. Such information, whether material or not, must be reported on Form MA and/or MA-I filed with the SEC. There are no recent changes made on any Form MA or Form MA-I, which are available and can be viewed on the SEC's EDGAR system website at <http://www.sec.gov/edgar/searchedgar/companysearch.html>.

Disclosure Relating to Issuing Bonds

As with any issuance of debt, your obligation to pay principal and interest when due, will be a contractual obligation that will require that these payments be made no matter what budget restraints may be encountered. Your failure to pay principal and interest when due, could cause you to be in default. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer other debts at market rate levels.

Please be aware of the following basic aspects of the Bonds:

Fixed rate debt is an interest-bearing obligation that contains rates specified at closing and will not change while the bonds are outstanding. Maturity dates are fixed at the time of the closing and may include serial maturities (specified principal amounts are payable on the same date each year until final maturity) or a term maturity (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. Interest on fixed rate bonds is typically paid semiannually at a stated fixed rate or rates for each maturity.

Revenue bonds are a debt obligation secured by a pledge of incomes and revenues (fees, rates or rentals). You pledge to use the lawfully available net revenues of the fund or funds in the manner as described in the documents related to issuance for the repayment of the Bonds.

Additionally, the Bonds may will be offered as federally taxable obligations.

Additionally, the Bonds may be offered as federally tax-exempt obligations. This requires that you comply with various Internal Revenue Service ("IRS") requirements and restrictions relating to how you use and invest the proceeds of the bond issue, how you use any facilities constructed with the proceeds of the bond issue and other restrictions throughout the term of the Bonds.

It is recommended that you consult with bond counsel on such tax matters related to the issuance of the Bonds.

Disclosure Concerning the Term of Engagement

The Term of Engagement is effective on the execution date of the document that employed GCI as your appointed municipal advisor and ends upon the closing and delivery of the Bonds. The Engagement may be terminated with or without cause by either party. A written notice must be delivered to the other party, specifying the effective date of the termination.

Acknowledgement

We must seek your acknowledgement that you have received this Letter. Accordingly, please acknowledge receipt of this Letter on in the space provided below. If you are not authorized to execute this Letter, please notify GCI immediately so the correct individual may be contacted. Please let us know if you have any questions or concerns.

Sincerely,

Government Consultants, Inc.

BY: _____


Steve Pittman

RECEIPT ACKNOWLEDGEMENT

BY: _____

Signature

Gene F. McGee, Mayor, City of Ridgeland, Mississippi

Authorized Representative's Name

EXHIBIT C

LETTER OF INTENT FOR UNDERWRITING OR PLACEMENT AGENT SERVICES

April 16, 2024

Mayor Gene F. McGee
City of Ridgeland, Mississippi
100 W School Street
Ridgeland, MS 39157

Re: Required Representation by Issuer, Engagement of, and Disclosures by Underwriter or Placement Agent, as the case may be
Pursuant to SEC Municipal Advisor Rule and MSRB Rule G-17
City of Ridgeland, Mississippi Tax Increment Limited Obligation Bonds, Series 2024 (The Renaissance Phase III and IV Project)

Dear Mayor McGee:

We are writing to (a) confirm our engagement as underwriting or placement agent, as the case may be; (b) request the Required Representation by City of Ridgeland, Mississippi, ("Issuer"); and (c) provide you, as Mayor of the Issuer, with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by the Securities and Exchange Commission's Municipal Advisor Rule ("MA Rule"), and the Municipal Securities Rulemaking Board ("MSRB") Rule G-17 as set forth in MSRB Notice 2019-20 (Nov. 8, 2019).¹

The Issuer hereby confirms and engages Raymond James & Associates, Inc. ("RJA"), to serve as an underwriter or placement agent, as the case may be, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds.

As part of our services as underwriter or placement agent, RJA may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds.

Additionally, pursuant to an exemption provided for in the MA Rule, RJA would not be considered the Issuer's municipal advisor if the Issuer is already represented by an independent registered municipal advisor (an "IRMA") with respect to the same aspects upon which RJA provides financing ideas and recommendations to the Issuer (the "IRMA Exemption"). To rely upon the IRMA Exemption, the MA Rule requires RJA to obtain the following representation directly from the Issuer:

Required Representation by Issuer: Issuer hereby represents that it is represented by, and will rely upon (i.e., seek and consider) the advice of Government Consultants, Inc. ("Municipal Advisor"), an independent registered municipal advisor, in connection with any advice or recommendations that RJA may provide the Issuer relating to the issuance of municipal securities and/or municipal financial products.

By counter signing this letter, the Issuer hereby makes, and provides to RJA, the above Required Representation by Issuer. Furthermore, the MA Rule requires RJA to provide the Issuer with the following disclosure.

Required Disclosure by RJA: By obtaining the above Required Representation by Issuer, RJA is not a municipal advisor to the Issuer and is not subject to the fiduciary duty set forth in Section

¹ Revised Interpretive Notice Concerning the Application of MSRB Rule G-17 to Underwriters of Municipal Securities (effective Mar. 31, 2021).

15B(c)(1) of the Securities Exchange Act of 1934 with respect to any such issuance of municipal securities and/or municipal financial products.

Finally, the following G-17 conflict of interest disclosures are now broken down into three types, including: (I) dealer-specific conflicts of interest disclosures (if applicable), (II) transaction-specific disclosures (if applicable), and (III) standard disclosures.

I. Dealer-Specific Conflicts of Interest Disclosures

RJA has identified the following potential or actual dealer-specific material conflicts or business relationships we wish to call to your attention. When we refer to *potential* material conflicts throughout this letter, we refer to ones that are reasonably likely to mature into *actual* material conflicts during the course of the transaction, which is the standard required by MSRB Rule G-17.

In the ordinary course of its various business activities, RJA and its affiliates, officers, directors, and employees may purchase, sell or hold a broad array of investments and may actively trade securities, derivatives, loans, commodities, currencies, credit default swaps, and other financial instruments for their own account and for the accounts of customers. Such investment and trading activities may involve or relate to assets, securities and/or instruments of the Issuer (whether directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the Issuer. RJA and its affiliates also may communicate independent investment recommendations, market advice or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and at any time may hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

II. Transaction-Specific Disclosures

- Disclosures Concerning Complex Municipal Securities Financing:
 - Because we have recommended to the Issuer a financing structure that may be a “complex municipal securities financing” for purposes of MSRB Rule G-17, attached is a description of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to us and reasonably foreseeable at this time.

III. Standard Disclosures

- Disclosures Concerning the Underwriters’ or Placement Agent’s Role:
 - MSRB Rule G-17 requires an underwriter or a placement agent to deal fairly at all times with both issuers and investors.
 - The underwriters’ primary role is to purchase the Bonds with a view to distribution in an arm’s-length commercial transaction with the Issuer. The underwriters have financial and other interests that differ from those of the Issuer.

- The placement agent's primary role is to procure one or more purchases of the Bonds in an arm's-length commercial transaction with the Issuer. The placement agent has financial and other interests that differ from those of the Issuer.
- Unlike a municipal advisor, an underwriter or placement agent does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.
- The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.
- The underwriters have a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to sell the Bonds to investors at prices that are fair and reasonable.
- The placement agent has a duty to procure a purchaser of the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to place the Bonds with purchasers at prices that are fair and reasonable.
- The underwriters or placement agent will review the official statement or offering document, if any, for the Bonds in accordance with, and a part of, their respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction. Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement or offering document, if any, by the underwriters or placement agent, as the case may be, is solely for purposes of satisfying the underwriters' or placement agent's obligations under the federal securities laws and such review should not be construed by an issuer as a guarantee of the accuracy or completeness of the information in the official statement.
- Disclosures Concerning the Underwriters' or Placement Agent's Compensation:
 - The underwriters will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriters may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.
 - The placement agent will be compensated by a fee that will be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the placement agent fee or may be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest

since the placement agent may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary

If you or any other Issuer officials have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with the Issuer's own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent you deem appropriate.

Please note that nothing in this letter should be viewed as either (i) a commitment by the underwriters to purchase or sell all the Bonds and any such commitment will only exist upon the execution of any bond purchase agreement or similar agreement and then only in accordance with the terms and conditions thereof, or (ii) a commitment by the placement agent to place the Bonds.

Either (x) you have been identified by the Issuer as a primary contact for the Issuer's receipt of these disclosures, or (y) it is our understanding that you have the authority to bind the Issuer by contract with us; and, in either case, you are not a party to any disclosed conflict of interest relating to the subject transaction. If the preceding sentence is incorrect, please notify the undersigned immediately.

Under SEC and MSRB Rules, we are required to (i) confirm our role and engagement as underwriter or placement agent of the Bonds, (ii) receive the Required Representation by Issuer, **and** (iii) seek your acknowledgement that you have received this letter. Accordingly, please send me an email (1) confirming that RJA is engaged as underwriter or placement agent, as the case may be, of the Bonds, (2) making the Required Representation by Issuer, **and** (3) acknowledging your receipt hereof. Alternatively, you may sign, scan, and return this letter to me via email.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or potential material conflicts are identified, we may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you and the Issuer in connection with the issuance of the Bonds.
We appreciate your business.

Sincerely,



Lindsey Rea
Managing Director
RAYMOND JAMES & ASSOCIATES, INC.

Confirmed, Made, and Acknowledged:

Signature: _____ Date: _____
Mayor Gene McGee
City of Ridgeland, Mississippi

CC: Butler Snow LLP, Bond Counsel
Government Consultants, Inc., Municipal Advisor
Pyle, Mills, Dye, and Pittman, Issuer's Counsel

Attached: Financing Disclosures

Fixed Rate Structure Disclosure

The following is a general description of the financial characteristics and security structures of fixed rate municipal bonds ("Fixed Rate Bonds"), as well as a general description of certain financial risks that you should consider before deciding whether to issue Fixed Rate Bonds. If you decide that you would like to pursue this financing alternative, we may provide you with additional information more specific to your particular issue.

Financial Characteristics

Maturity and Interest. Fixed Rate Bonds are interest-bearing debt securities issued by state and local governments, political subdivisions and agencies and authorities. Maturity dates for Fixed Rate Bonds are fixed at the time of issuance and may include serial maturities (specified principal amounts are payable on the same date in each year until final maturity) or one or more term maturities (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. The final maturity date typically will range between 10 and 30 years from the date of issuance. Interest on the Fixed Rate Bonds typically is paid semiannually at a stated fixed rate or rates for each maturity date.

Redemption. Fixed Rate Bonds may be subject to optional redemption, which allows you, at your option, to redeem some or all of the bonds on a date prior to scheduled maturity, such as in connection with the issuance of refunding bonds to take advantage of lower interest rates. Fixed Rate Bonds will be subject to optional redemption only after the passage of a specified period of time, often approximately ten years from the date of issuance, and upon payment of the redemption price set forth in the bonds, which may include a redemption premium. You will be required to send out a notice of optional redemption to the holders of the bonds, usually not less than 30 days prior to the redemption date. Fixed Rate Bonds with term maturity dates also may be subject to mandatory sinking fund redemption, which requires you to redeem specified principal amounts of the bonds annually in advance of the term maturity date. The mandatory sinking fund redemption price is 100% of the principal amount of the bonds to be redeemed.

Security

Payment of principal of and interest on a municipal security, including Fixed Rate Bonds, may be backed by various types of pledges and forms of security, some of which are described below.

General Obligation Bonds

"General obligation bonds" are debt securities to which your full faith and credit is pledged to pay principal and interest. If you have taxing power, generally you will pledge to use your ad valorem (property) taxing power to pay principal and interest. Ad valorem taxes necessary to pay debt service on general obligation bonds may not be subject to state constitutional property tax millage limits (an unlimited tax general obligation bond). The term "limited" tax is used when such limits exist.

General obligation bonds constitute a debt and, depending on applicable state law, may require that you obtain approval by voters prior to issuance. In the event of default in required payments

of interest or principal, the holders of general obligation bonds have certain rights under state law to compel you to impose a tax levy.

Revenue Bonds

"Revenue bonds" are debt securities that are payable only from a specific source or sources of revenues. Revenue bonds are not a pledge of your full faith and credit and you are obligated to pay principal and interest on your revenue bonds only from the revenue source(s) specifically pledged to the bonds. Revenue bonds do not permit the bondholders to compel you to impose a tax levy for payment of debt service. Pledged revenues may be derived from operation of the financed project or system, grants or excise or other specified taxes. Generally, subject to state law or local charter requirements, you are not required to obtain voter approval prior to issuance of revenue bonds. If the specified source(s) of revenue become inadequate, a default in payment of principal or interest may occur. Various types of pledges of revenue may be used to secure interest and principal payments on revenue bonds. The nature of these pledges may differ widely based on state law, the type of issuer, the type of revenue stream and other factors.

The description above regarding "Security" is only a brief summary of certain possible security provisions for the bonds and is not intended as legal advice. You should consult with your bond counsel for further information regarding the security for the bonds.

Financial Risk Considerations

Certain risks may arise in connection with your issuance of Fixed Rate Bonds, including some or all of the following

Issuer Default Risk

You may be in default if the funds pledged to secure your bonds are not sufficient to pay debt service on the bonds when due. The consequences of a default may be serious for you and, depending on applicable state law and the terms of the authorizing documents, the holders of the bonds, the trustee and any credit support provider may be able to exercise a range of available remedies against you. For example, if the bonds are secured by a general obligation pledge, you may be ordered by a court to raise taxes. Other budgetary adjustments also may be necessary to enable you to provide sufficient funds to pay debt service on the bonds. If the bonds are revenue bonds, you may be required to take steps to increase the available revenues that are pledged as security for the bonds. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer bonds or other securities at market interest rate levels. Further, if you are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, you may find it necessary to consider available alternatives under state law, including (for some issuers) state-mandated receivership or bankruptcy. A default also may occur if you are unable to comply with covenants or other provisions agreed to in connection with the issuance of the bonds.

This description is only a brief summary of issues relating to defaults and is not intended as legal advice. You should consult with your bond counsel for further information regarding defaults and remedies.

Redemption Risk

Your ability to redeem the bonds prior to maturity may be limited, depending on the terms of any optional redemption provisions. In the event that interest rates decline, you may be unable to take advantage of the lower interest rates to reduce debt service.

Refinancing Risk

If your financing plan contemplates refinancing some or all of the bonds at maturity (for example, if you have term maturities or if you choose a shorter final maturity than might otherwise be permitted under the applicable federal tax rules), market conditions or changes in law may limit or prevent you from refinancing those bonds when required. Further, limitations in the federal tax rules on advance refunding of bonds (an advance refunding of bonds occurs when tax-exempt bonds are refunded more than 90 days prior to the date on which those bonds may be retired) may restrict your ability to refund the bonds to take advantage of lower interest rates.

Reinvestment Risk

You may have proceeds of the bonds to invest prior to the time that you are able to spend those proceeds for the authorized purpose. Depending on market conditions, you may not be able to invest those proceeds at or near the rate of interest that you are paying on the bonds, which is referred to as "negative arbitrage".

Tax Compliance Risk

The issuance of tax-exempt bonds is subject to a number of requirements under the United States Internal Revenue Code, as enforced by the Internal Revenue Service (IRS). You must take certain steps and make certain representations prior to the issuance of tax-exempt bonds. You also must covenant to take certain additional actions after issuance of the tax-exempt bonds. A breach of your representations or your failure to comply with certain tax-related covenants may cause the interest on the bonds to become taxable retroactively to the date of issuance of the bonds, which may result in an increase in the interest rate that you pay on the bonds or the mandatory redemption of the bonds. The IRS also may audit you or your bonds, in some cases on a random basis and in other cases targeted to specific types of bond issues or tax concerns. If the bonds are declared taxable, or if you are subject to audit, the market price of your bonds may be adversely affected. Further, your ability to issue other tax-exempt bonds also may be limited. This description of tax compliance risks is not intended as legal advice and you should consult with your bond counsel regarding tax implications of issuing the bonds.

April 16, 2024

Mayor Gene F. McGee
Cit of Ridgeland, Mississippi
100 W School Street
Ridgeland, MS 39157

Re: Required Representation by Issuer, Engagement of, and Disclosures by Underwriter or Placement Agent, as the case may be
Pursuant to SEC Municipal Advisor Rule and MSRB Rule G-17
City of Ridgeland, Mississippi Tax Increment Limited Obligation Bonds, Series 2024 (The Renaissance Phase III and IV Project)

Dear Mayor McGee:

We are writing to (a) confirm our engagement as underwriting or placement agent, as the case may be; (b) request the Required Representation by City of Ridgeland, Mississippi, ("Issuer"); and (c) provide you, as Mayor of the Issuer, with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by the Securities and Exchange Commission's Municipal Advisor Rule ("MA Rule"), and the Municipal Securities Rulemaking Board ("MSRB") Rule G-17 as set forth in MSRB Notice 2019-20 (Nov. 8, 2019).¹

The Issuer hereby confirms and engages Raymond James & Associates, Inc. ("RJA"), to serve as an underwriter or placement agent, as the case may be, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds.

As part of our services as underwriter or placement agent, RJA may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds.

Additionally, pursuant to an exemption provided for in the MA Rule, RJA would not be considered the Issuer's municipal advisor if the Issuer is already represented by an independent registered municipal advisor (an "IRMA") with respect to the same aspects upon which RJA provides financing ideas and recommendations to the Issuer (the "IRMA Exemption"). To rely upon the IRMA Exemption, the MA Rule requires RJA to obtain the following representation directly from the Issuer:

Required Representation by Issuer: Issuer hereby represents that it is represented by, and will rely upon (i.e., seek and consider) the advice of Government Consultants, Inc. ("Municipal Advisor"), an independent registered municipal advisor, in connection with any advice or recommendations that RJA may provide the Issuer relating to the issuance of municipal securities and/or municipal financial products.

By counter signing this letter, the Issuer hereby makes, and provides to RJA, the above Required Representation by Issuer. Furthermore, the MA Rule requires RJA to provide the Issuer with the following disclosure.

Required Disclosure by RJA: By obtaining the above Required Representation by Issuer, RJA is not a municipal advisor to the Issuer and is not subject to the fiduciary duty set forth in Section

¹ Revised Interpretive Notice Concerning the Application of MSRB Rule G-17 to Underwriters of Municipal Securities (effective Mar. 31, 2021).

15B(c)(1) of the Securities Exchange Act of 1934 with respect to any such issuance of municipal securities and/or municipal financial products.

Finally, the following G-17 conflict of interest disclosures are now broken down into three types, including: (I) dealer-specific conflicts of interest disclosures (if applicable), (II) transaction-specific disclosures (if applicable), and (III) standard disclosures.

I. Dealer-Specific Conflicts of Interest Disclosures

RJA has identified the following potential or actual dealer-specific material conflicts or business relationships we wish to call to your attention. When we refer to *potential* material conflicts throughout this letter, we refer to ones that are reasonably likely to mature into *actual* material conflicts during the course of the transaction, which is the standard required by MSRB Rule G-17.

In the ordinary course of its various business activities, RJA and its affiliates, officers, directors, and employees may purchase, sell or hold a broad array of investments and may actively trade securities, derivatives, loans, commodities, currencies, credit default swaps, and other financial instruments for their own account and for the accounts of customers. Such investment and trading activities may involve or relate to assets, securities and/or instruments of the Issuer (whether directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the Issuer. RJA and its affiliates also may communicate independent investment recommendations, market advice or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and at any time may hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

II. Transaction-Specific Disclosures

- Disclosures Concerning Complex Municipal Securities Financing:
 - Because we have recommended to the Issuer a financing structure that may be a “complex municipal securities financing” for purposes of MSRB Rule G-17, attached is a description of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to us and reasonably foreseeable at this time.

III. Standard Disclosures

- Disclosures Concerning the Underwriters’ or Placement Agent’s Role:
 - MSRB Rule G-17 requires an underwriter or a placement agent to deal fairly at all times with both issuers and investors.
 - The underwriters’ primary role is to purchase the Bonds with a view to distribution in an arm’s-length commercial transaction with the Issuer. The underwriters have financial and other interests that differ from those of the Issuer.

- The placement agent's primary role is to procure one or more purchases of the Bonds in an arm's-length commercial transaction with the Issuer. The placement agent has financial and other interests that differ from those of the Issuer.
 - Unlike a municipal advisor, an underwriter or placement agent does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.
 - The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.
 - The underwriters have a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to sell the Bonds to investors at prices that are fair and reasonable.
 - The placement agent has a duty to procure a purchaser of the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to place the Bonds with purchasers at prices that are fair and reasonable.
 - The underwriters or placement agent will review the official statement or offering document, if any, for the Bonds in accordance with, and a part of, their respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction. Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement or offering document, if any, by the underwriters or placement agent, as the case may be, is solely for purposes of satisfying the underwriters' or placement agent's obligations under the federal securities laws and such review should not be construed by an issuer as a guarantee of the accuracy or completeness of the information in the official statement.
- Disclosures Concerning the Underwriters' or Placement Agent's Compensation:
 - The underwriters will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriters may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.
 - The placement agent will be compensated by a fee that will be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the placement agent fee or may be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest

since the placement agent may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary

If you or any other Issuer officials have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with the Issuer's own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent you deem appropriate.

Please note that nothing in this letter should be viewed as either (i) a commitment by the underwriters to purchase or sell all the Bonds and any such commitment will only exist upon the execution of any bond purchase agreement or similar agreement and then only in accordance with the terms and conditions thereof, or (ii) a commitment by the placement agent to place the Bonds.

Either (x) you have been identified by the Issuer as a primary contact for the Issuer's receipt of these disclosures, or (y) it is our understanding that you have the authority to bind the Issuer by contract with us; and, in either case, you are not a party to any disclosed conflict of interest relating to the subject transaction. If the preceding sentence is incorrect, please notify the undersigned immediately.

Under SEC and MSRB Rules, we are required to (i) confirm our role and engagement as underwriter or placement agent of the Bonds, (ii) receive the Required Representation by Issuer, **and** (iii) seek your acknowledgement that you have received this letter. Accordingly, please send me an email (1) confirming that RJA is engaged as underwriter or placement agent, as the case may be, of the Bonds, (2) making the Required Representation by Issuer, **and** (3) acknowledging your receipt hereof. Alternatively, you may sign, scan, and return this letter to me via email.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or potential material conflicts are identified, we may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you and the Issuer in connection with the issuance of the Bonds.
We appreciate your business.

Sincerely,



Lindsey Rea
Managing Director
RAYMOND JAMES & ASSOCIATES, INC.

Confirmed, Made, and Acknowledged:

Signature: _____ Date: _____
Mayor Gene McGee
City of Ridgeland, Mississippi

CC: Butler Snow LLP, Bond Counsel
Government Consultants, Inc., Municipal Advisor
Pyle, Mills, Dye, and Pittman, Issuer's Counsel

Attached: Financing Disclosures

Fixed Rate Structure Disclosure

The following is a general description of the financial characteristics and security structures of fixed rate municipal bonds ("Fixed Rate Bonds"), as well as a general description of certain financial risks that you should consider before deciding whether to issue Fixed Rate Bonds. If you decide that you would like to pursue this financing alternative, we may provide you with additional information more specific to your particular issue.

Financial Characteristics

Maturity and Interest. Fixed Rate Bonds are interest-bearing debt securities issued by state and local governments, political subdivisions and agencies and authorities. Maturity dates for Fixed Rate Bonds are fixed at the time of issuance and may include serial maturities (specified principal amounts are payable on the same date in each year until final maturity) or one or more term maturities (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. The final maturity date typically will range between 10 and 30 years from the date of issuance. Interest on the Fixed Rate Bonds typically is paid semiannually at a stated fixed rate or rates for each maturity date.

Redemption. Fixed Rate Bonds may be subject to optional redemption, which allows you, at your option, to redeem some or all of the bonds on a date prior to scheduled maturity, such as in connection with the issuance of refunding bonds to take advantage of lower interest rates. Fixed Rate Bonds will be subject to optional redemption only after the passage of a specified period of time, often approximately ten years from the date of issuance, and upon payment of the redemption price set forth in the bonds, which may include a redemption premium. You will be required to send out a notice of optional redemption to the holders of the bonds, usually not less than 30 days prior to the redemption date. Fixed Rate Bonds with term maturity dates also may be subject to mandatory sinking fund redemption, which requires you to redeem specified principal amounts of the bonds annually in advance of the term maturity date. The mandatory sinking fund redemption price is 100% of the principal amount of the bonds to be redeemed.

Security

Payment of principal of and interest on a municipal security, including Fixed Rate Bonds, may be backed by various types of pledges and forms of security, some of which are described below.

General Obligation Bonds

"General obligation bonds" are debt securities to which your full faith and credit is pledged to pay principal and interest. If you have taxing power, generally you will pledge to use your ad valorem (property) taxing power to pay principal and interest. Ad valorem taxes necessary to pay debt service on general obligation bonds may not be subject to state constitutional property tax millage limits (an unlimited tax general obligation bond). The term "limited" tax is used when such limits exist.

General obligation bonds constitute a debt and, depending on applicable state law, may require that you obtain approval by voters prior to issuance. In the event of default in required payments

of interest or principal, the holders of general obligation bonds have certain rights under state law to compel you to impose a tax levy.

Revenue Bonds

“Revenue bonds” are debt securities that are payable only from a specific source or sources of revenues. Revenue bonds are not a pledge of your full faith and credit and you are obligated to pay principal and interest on your revenue bonds only from the revenue source(s) specifically pledged to the bonds. Revenue bonds do not permit the bondholders to compel you to impose a tax levy for payment of debt service. Pledged revenues may be derived from operation of the financed project or system, grants or excise or other specified taxes. Generally, subject to state law or local charter requirements, you are not required to obtain voter approval prior to issuance of revenue bonds. If the specified source(s) of revenue become inadequate, a default in payment of principal or interest may occur. Various types of pledges of revenue may be used to secure interest and principal payments on revenue bonds. The nature of these pledges may differ widely based on state law, the type of issuer, the type of revenue stream and other factors.

The description above regarding “Security” is only a brief summary of certain possible security provisions for the bonds and is not intended as legal advice. You should consult with your bond counsel for further information regarding the security for the bonds.

Financial Risk Considerations

Certain risks may arise in connection with your issuance of Fixed Rate Bonds, including some or all of the following

Issuer Default Risk

You may be in default if the funds pledged to secure your bonds are not sufficient to pay debt service on the bonds when due. The consequences of a default may be serious for you and, depending on applicable state law and the terms of the authorizing documents, the holders of the bonds, the trustee and any credit support provider may be able to exercise a range of available remedies against you. For example, if the bonds are secured by a general obligation pledge, you may be ordered by a court to raise taxes. Other budgetary adjustments also may be necessary to enable you to provide sufficient funds to pay debt service on the bonds. If the bonds are revenue bonds, you may be required to take steps to increase the available revenues that are pledged as security for the bonds. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer bonds or other securities at market interest rate levels. Further, if you are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, you may find it necessary to consider available alternatives under state law, including (for some issuers) state-mandated receivership or bankruptcy. A default also may occur if you are unable to comply with covenants or other provisions agreed to in connection with the issuance of the bonds.

This description is only a brief summary of issues relating to defaults and is not intended as legal advice. You should consult with your bond counsel for further information regarding defaults and remedies.

Redemption Risk

Your ability to redeem the bonds prior to maturity may be limited, depending on the terms of any optional redemption provisions. In the event that interest rates decline, you may be unable to take advantage of the lower interest rates to reduce debt service.

Refinancing Risk

If your financing plan contemplates refinancing some or all of the bonds at maturity (for example, if you have term maturities or if you choose a shorter final maturity than might otherwise be permitted under the applicable federal tax rules), market conditions or changes in law may limit or prevent you from refinancing those bonds when required. Further, limitations in the federal tax rules on advance refunding of bonds (an advance refunding of bonds occurs when tax-exempt bonds are refunded more than 90 days prior to the date on which those bonds may be retired) may restrict your ability to refund the bonds to take advantage of lower interest rates.

Reinvestment Risk

You may have proceeds of the bonds to invest prior to the time that you are able to spend those proceeds for the authorized purpose. Depending on market conditions, you may not be able to invest those proceeds at or near the rate of interest that you are paying on the bonds, which is referred to as “negative arbitrage”.

Tax Compliance Risk

The issuance of tax-exempt bonds is subject to a number of requirements under the United States Internal Revenue Code, as enforced by the Internal Revenue Service (IRS). You must take certain steps and make certain representations prior to the issuance of tax-exempt bonds. You also must covenant to take certain additional actions after issuance of the tax-exempt bonds. A breach of your representations or your failure to comply with certain tax-related covenants may cause the interest on the bonds to become taxable retroactively to the date of issuance of the bonds, which may result in an increase in the interest rate that you pay on the bonds or the mandatory redemption of the bonds. The IRS also may audit you or your bonds, in some cases on a random basis and in other cases targeted to specific types of bond issues or tax concerns. If the bonds are declared taxable, or if you are subject to audit, the market price of your bonds may be adversely affected. Further, your ability to issue other tax-exempt bonds also may be limited. This description of tax compliance risks is not intended as legal advice and you should consult with your bond counsel regarding tax implications of issuing the bonds.



GOVERNMENT CONSULTANTS, INC.

Consulting & Municipal Advisory Firm

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Madison, Mississippi 39110

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April 16, 2024

Mayor and Board of Aldermen
City of Ridgeland, Mississippi
100 West School Street
Ridgeland, MS 39157

Re: City of Ridgeland, Mississippi
Not to Exceed \$2,500,000 City of Ridgeland, Mississippi Tax Increment Limited Obligation Bonds (Renaissance Phase III & IV Project), in one or more taxable or tax-exempt series (collectively, the "Bonds")
Disclosure and Engagement Letter (the "Letter")

Dear Mayor and Board of Aldermen,

We are writing to provide certain disclosures to you as representative of the City of Ridgeland, Mississippi (the "Issuer") as required by the Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board ("MSRB"). Government Consultants, Inc. ("GCI" or the "Municipal Advisor") is an Independent Registered Municipal Advisor and welcomes the opportunity to provide municipal advisory services to you relative to the issuance of the above referenced Bonds.

Disclosures Concerning our Role as Municipal Advisor

- (i) The Municipal Advisor has a fiduciary duty to you. This is different than an underwriter, if any, who only has an obligation to deal fairly with you. The underwriter, if any, has financial and other interests that differ from yours, unlike the Municipal Advisor who has no financial or other interests that differ from your own.
- (ii) We shall provide advice concerning the structure, timing, terms, sizing and other similar matters related to any potential bond or debt issuance.
- (iii) We shall make a reasonable inquiry to the relevant facts that help determine which course of action best suits your interests. A reasonable analysis will be conducted to determine that all advice and/or recommendation(s), are not based on materially inaccurate or incomplete information.
- (iv) We shall evaluate possible material risks, benefits and alternatives related to the Bonds.
- (v) Our duties are limited to this transaction and the above-mentioned disclosures.

The MSRB provides a brochure covering information for municipal advisory client protections and appropriate regulatory authority contact information on the MSRB homepage at <http://www.msrb.org>.

Disclosure Concerning Conflicts of Interest and Other Information

MSRB Rule G-42 requires that GCI provide in writing any disclosures relating to actual or potential material conflicts of interest, including certain categories of potential conflicts of interest identified in MSRB Rule G-42, if applicable. After reasonable due diligence by GCI, there are no known material conflicts of interest that may affect GCI's ability to serve as a municipal advisor to you. In accordance with MSRB Rule G-42, GCI will follow its fiduciary duty, that includes the duty of loyalty and the duty of care to the Issuer and to disclose our role and duties as a Municipal Advisor. Our primary obligation is to always act in your best interest. There are no other known material conflict(s) of interest at the time of engagement.

If any new or additional material conflict(s) of interest occurs after the delivery and execution of this Letter, GCI will disclose all new material conflict(s) of interest to the you.

Disclosure Concerning the Compensation

Our compensation for serving as municipal advisor will be contingent on the issuance of the Bonds and is based, in part, on the size of the bonds. We will negotiate with you as to compensation and will be paid upon closing of the transaction(s). The Municipal Advisor will abide by its fiduciary duty to you and provide unbiased and independent advice as required by the MSRB.

Disclosure of Information Regarding Legal Events and Disciplinary History

GCI recommends potential clients to undertake its own evaluation of GCI's regulatory history, professional qualifications, and other material issues. Such information, whether material or not, must be reported on Form MA and/or MA-I filed with the SEC. There are no recent changes made on any Form MA or Form MA-I, which are available and can be viewed on the SEC's EDGAR system website at <http://www.sec.gov/edgar/searchedgar/companysearch.html>.

Disclosure Relating to Issuing Bonds

As with any issuance of debt, your obligation to pay principal and interest when due, will be a contractual obligation that will require that these payments be made no matter what budget restraints may be encountered. Your failure to pay principal and interest when due, could cause you to be in default. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer other debts at market rate levels.

Please be aware of the following basic aspects of the Bonds:

Fixed rate debt is an interest-bearing obligation that contains rates specified at closing and will not change while the bonds are outstanding. Maturity dates are fixed at the time of the closing and may include serial maturities (specified principal amounts are payable on the same date each year until final maturity) or a term maturity (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. Interest on fixed rate bonds is typically paid semiannually at a stated fixed rate or rates for each maturity.

Revenue bonds are a debt obligation secured by a pledge of incomes and revenues (fees, rates or rentals). You pledge to use the lawfully available net revenues of the fund or funds in the manner as described in the documents related to issuance for the repayment of the Bonds.

Additionally, the Bonds may will be offered as federally taxable obligations.

Additionally, the Bonds may be offered as federally tax-exempt obligations. This requires that you comply with various Internal Revenue Service ("IRS") requirements and restrictions relating to how you use and invest the proceeds of the bond issue, how you use any facilities constructed with the proceeds of the bond issue and other restrictions throughout the term of the Bonds.

It is recommended that you consult with bond counsel on such tax matters related to the issuance of the Bonds.

Disclosure Concerning the Term of Engagement

The Term of Engagement is effective on the execution date of the document that employed GCI as your appointed municipal advisor and ends upon the closing and delivery of the Bonds. The Engagement may be terminated with or without cause by either party. A written notice must be delivered to the other party, specifying the effective date of the termination.

Acknowledgement

We must seek your acknowledgement that you have received this Letter. Accordingly, please acknowledge receipt of this Letter on in the space provided below. If you are not authorized to execute this Letter, please notify GCI immediately so the correct individual may be contacted. Please let us know if you have any questions or concerns.

Sincerely,

Government Consultants, Inc.

BY:  _____
Steve Pittman

RECEIPT ACKNOWLEDGEMENT

BY: _____

Signature

Gene F. McGee, Mayor, City of Ridgeland, Mississippi

Authorized Representative's Name

BUTLER | SNOW

April 16, 2024

Mayor and Board of Aldermen
City of Ridgeland, Mississippi
City Hall, 304 Highway 51
Ridgeland, Mississippi 39158-0217

Re: Not to Exceed \$2,500,000 Tax Increment Limited Obligation Bonds, Series 2024
(Renaissance Phase III and IV Project) (the "**Bonds**")

Ladies and Gentlemen:

The purpose of this engagement letter is to set forth certain matters concerning the services we will perform as bond counsel to the City of Ridgeland, Mississippi (the "**City**"), in connection with the issuance of the above-referenced Bonds. We understand that the Bonds are being issued for the purpose of providing funds for certain site and infrastructure improvements in connection with the Renaissance Phase III and IV Project, as defined in the City's Tax Increment Financing Plan, Renaissance Phase III, City Of Ridgeland, Mississippi, September 20, 2016, as amended and restated November 2020 (the "**City TIF Plan**"), and for related purposes, all pursuant to Sections 21-45-1 *et seq.*, Mississippi Code of 1972, as amended and/or supplemented from time to time (the "**Act**"), and will be secured by certain tax increments and sales tax rebates as described in the City TIF Plan, as authorized by and provided in the Act. We further understand that the date for the public or private sale of the Bonds will be determined subsequent to the date of this letter.

SCOPE OF ENGAGEMENT

In connection with this engagement, we expect to perform the following duties:

1. Subject to the completion of proceedings to our satisfaction, render our legal opinion (the "**Bond Opinion**") regarding the validity and binding effect of the Bonds, the source of payment and security for the Bonds, and the excludability or includability of interest on the Bonds from or in, respectively, gross income for federal income tax purposes and the excludability of interest on the Bonds from gross income for State of Mississippi (the "**State**") income tax purposes;
2. Prepare and review documents necessary or appropriate for the authorization, issuance and delivery of the Bonds and coordinate the authorization and execution of such documents;
3. Assist the City in seeking from any other governmental authorities such approvals, permissions, and exemptions as we determine are necessary or appropriate in connection with the authorization, issuance and delivery of the Bonds, except that we will not be responsible for any required Blue Sky filings;
4. Review legal issues relating to the structure of the Bond issue;

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BUTLER SNOW LLP

5. Pursue validation proceedings under State law;
6. If applicable, assist the City in preparing the official statement (the "**Official Statement**") and subject to satisfactory completion of our review, provide to the Issuer written advice that in the course of our participation, no information has come to our attention that leads us to believe that the Official Statement, as of its date (except for financial statements, other statistical data, feasibility reports and statements of trends and forecasts and book-entry language contained in the Official Statement and its appendices, as to which we will express no opinion), contains any untrue statement of material fact or omits to state any material fact necessary to make the statements in the Official Statement, in light of the circumstances under which they were made, not misleading; In the event that we prepare the Official Statement, then we will charge a fee of \$10,000
7. If applicable, assist the City in presenting information to bond rating organizations, if necessary, and providers of credit enhancement relating to legal issues affecting the issuance of the Bonds;
8. If applicable, prepare and review the notice of sale pertaining to the competitive sale of the Bonds; and
9. If applicable, draft the continuing disclosure undertaking of the City.

Our Bond Opinion will be addressed to the City and will be delivered by us on the date of delivery of the Bonds. The Bond Opinion will be based on facts and laws existing as of its date. In rendering our Bond Opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation, and we will assume continuing compliance by the City with applicable laws relating to the Bonds. During the course of this engagement, we will rely on you to provide us with complete and timely information on all developments pertaining to any aspect of the Bonds and their security. We understand that you will direct members of your staff and other employees of the City to cooperate with us in this regard. In rendering our Bond Opinion, we will expressly rely upon other counsel as to due authorization, execution and delivery of bond documents executed by the City.

Our duties in this engagement are limited to those expressly set forth above. Among other things, our duties under this engagement, without a separate engagement as may hereafter be agreed between the parties, do not include:

1. Except as described in paragraph 6 above, assisting in the preparation or review of the Official Statement or any other disclosure document with respect to the Bonds, or performing an independent investigation to determine the accuracy, completeness or sufficiency of any such document or rendering advice that the Official Statement or other disclosure document does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading;
2. Preparing request for tax rulings from the Internal Revenue Service ("**IRS**") or no action letters from the Securities and Exchange Commission ("**SEC**");
3. Preparing Blue Sky or investment surveys with respect to the Bonds;

4. Drafting State constitutional or legislative amendments;
5. Pursuing test cases or other litigation, such as contested validation proceedings;
6. Making an investigation or expressing any view as to the creditworthiness of the Issuer or the Bonds;
7. Except as described in paragraph 9 above, assisting in the preparation of, or opining on, a continuing disclosure undertaking pertaining to the Bonds or, after closing, providing advice concerning any actions necessary to assure compliance with any continuing disclosure undertaking;
8. Representing the City in IRS examinations or inquiries, or SEC investigations;
9. After closing, if applicable, providing continuing advice to the City or any other party concerning any actions necessary to assure that interest paid on the Bonds will continue to be excludable from or includable in gross income for federal income tax purposes (e.g., if applicable, our engagement does not include rebate calculations for the Bonds). Although our present engagement, if applicable, does not include rebate analysis and post-issuance advice relating to the Bonds, we would like to discuss, if applicable, with you a separate engagement involving rebate and other post-issuance compliance matters for the Bonds and other bond issues that you may have issued on various occasions. This includes, if applicable, the drafting of a formal debt management policy and post-issuance tax compliance policy;
10. Giving and/or providing any financial advice or recommendations concerning the issuance of the Bonds as mandated by SEC rules; or
11. Addressing any other matters not specifically set forth above that is not required to render our Bond Opinion.

ATTORNEY-CLIENT RELATIONSHIP

Upon execution of this engagement letter, the City will be our client and an attorney-client relationship will exist between us. We understand that Jerry L. Mills and John Scanlon as counsel to the City has been engaged by the City to assist with the issuance of the Bonds, particularly as to the authorization, execution and delivery of bond documents, and in connection with other matters relating to the City's participation in the City TIF Plan. Our services as bond counsel are limited to those contracted for in this letter, and the City's execution of this engagement letter will constitute an acknowledgment of those limitations. Our representation of the City will not affect, however, our responsibility to render an objective Bond Opinion.

Our representation of the City and the attorney-client relationship created by this engagement letter will be concluded upon issuance of the Bonds. Nevertheless, subsequent to Closing, we will mail to the IRS the appropriate IRS Form 8038-G, if applicable, and prepare and distribute to the participants in the transaction a transcript of the proceedings pertaining to the Bonds.

CONFLICTS WAIVER

As you are aware, Butler Snow currently represents Renaissance Phase III, LLC and Renaissance Phase IV, LLC (collectively, "**Renaissance**") in connection with the land acquisition and the shopping center development project known as Renaissance of Colony Park Phase III and IV (the "Phase III and IV Development").

Under Mississippi's Rules of Professional Conduct, which apply to all Mississippi lawyers, my firm may not oppose a current client without informed consent. This means that I must explain to Renaissance and the City the risks and reasonably available alternatives of consenting and that my firm cannot proceed unless Renaissance and the City consent.

In deciding whether to consent, you should consider how our representation of Renaissance as described above could or might affect the City. For example, clients that are asked to waive or consent to conflicts typically should consider whether there is any material risk that "their" lawyer will be less zealous or eager on their behalf due to the conflict. Similarly, clients should consider whether there is any material risk that their confidential information will be used adversely to them.

We confirm that we could not represent Renaissance adverse to the City, or the City adverse to Renaissance, in the event of any future litigation between the City and Renaissance in connection with the Phase III Development, and we will confirm that with the City.

Please review this matter with your counsel. If you have any questions that you would like me to answer before reaching a decision on this issue, please let me know. If you are willing to consent after such review as you believe appropriate, execution of this letter will signify the City's consent to our representation consistent with the circumstances described herein.

FEEES

Based upon: (i) our current understanding of the terms, structure, size and schedule of the financing represented by the Bonds; (ii) the duties we will undertake pursuant to this engagement letter; (iii) the time we anticipate devoting to the financing; and (iv) the responsibilities we will assume in connection therewith, our fee will not exceed 1% of the par issuance amount of the Bond, plus the fee outlined above with respect to preparation of the Official Statement, plus our expenses such as travel costs, deliveries, copies, transcripts, telephone charges, filing fees, computer-assisted research and other expenses, which we do not believe will exceed \$5,000.

If the financing is not consummated, we understand and agree that we will not be paid for our time expended on your behalf but will be paid for client charges made or incurred on your behalf.

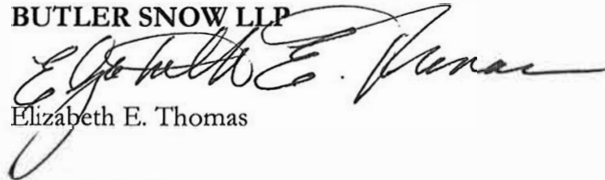
RECORDS

At your request, papers and property furnished by you will be returned promptly upon receipt of payment for outstanding fees and client charges. Our own files, including lawyer work product, pertaining to the transaction will be retained by us. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to dispose of any documents or other material retain by us after the termination of this engagement.

If the foregoing terms are acceptable to you, please so indicate by returning the enclosed copy of this engagement letter dated and signed by an authorized officer, retaining the original for your files. We look forward to working with you.

Sincerely,

BUTLER SNOW LLP



Elizabeth E. Thomas

Accepted and Approved:

CITY OF RIDGELAND, MISSISSIPPI

BY: _____
Gene F. McGee, Mayor

Dated: _____

Authorized by resolution of the Governing Body of the City of Ridgeland, Mississippi dated April 16, 2024.

BUTLER SNOW LLP
STANDARD BILLING TERMS AND CHARGES FOR EXPENSES

As of January 1, 2024

Butler Snow LLP (the "Firm") will bill clients monthly for legal services, unless another arrangement is agreed to and approved in writing by the Firm and the Client. The Firm typically sends bills for legal services and expenses via the U.S. Postal Service or by e-mail. Electronic billing services may also be used by specific agreement.

It is our goal that our bills are easy to understand, simple, and reflect appropriate charges for the value our services provided. As such, we do not charge for many incidental costs or routine services. We are continually working to ensure that our bills are clear and understandable. Should you have questions about any aspect of your bill, please contact the Firm as soon as possible so that your concerns may be quickly resolved. The chart below spells out the complete details of our expense charges. Our bills are **due upon receipt** unless other arrangements are agreed to in advance.

Any overpayments or duplicate payments the Firm receives that cannot be posted to an outstanding bill ("unapplied payments") will be deposited into the Firm's operating account upon receipt and posted as unapplied cash to the client's account. These unapplied payments will either be applied to a future bill or refunded to the client, whichever is appropriate.

Document Reproduction (Print, Copy & Scan)	
Normal sized documents (up to 11 x 17)	Black & White: \$0.20/page Color: \$0.35/page
	Bates Labeling –
	Electronic: \$0.03/page Manual: \$0.15/page
Oversize documents (size in excess of 11 x 17)	Charge for each page – no exclusion
	Black & white: \$1.25/page Color: \$4.50/page
Electronic Data Manipulation for reproduction	\$75 per hour
Binders	Actual cost of the binders plus \$1.00 per comb
Wire Transfers	Outgoing: International: \$50/wire Domestic: \$25/wire
Data/Audio/Visual Duplication & Reproduction	CD/DVD: \$12.00 for each disc
	Portable Media Devices: Priced per data storage size
Electronically Stored Information (Litigation Support Services)	Data Room: \$750.00/room
	Data Processing: \$100.00/gb per occurrence
	Data Storage: \$10.00/gb per month
	Document Review & Hosting: \$25.00/gb per month
	Review User License Fees: \$80.00/user per month
	Minimum Monthly Fee: \$150.00
Computerized Legal Research	No charge for basic research. \$70/search for public records, special treatises, briefs, motions, trial court documents and expert directory databases Research from secondary sources and outside of firm's plan at actual cost Specialized research at actual cost with prior client approval
Electronic retrieval of Court documents	\$0.40 / document
Fax and Long-Distance Phone	\$0.50/Page Non-domestic and conference calls charged at actual cost.
Travel (personal vehicle)	Current Standard Mileage Rate as allowed by the IRS
Messenger Delivery and Service of Subpoenas or Summons	Deliveries 0-25 miles one way - \$30.00; over 25 miles one way - \$10.00/hour plus mileage; Service of Subpoenas/Summons - \$35.00 plus delivery
Overnight Package Delivery	Charged at actual cost per package
Postage	Postage charged at actual cost
Conference Center & Catering	Charges for costs associated with client meetings and events will be passed on to the client at cost, unless agreed upon prior. This excludes basic client meetings without associated food and beverage services or special costs for conference services.

**NOTICE TO CLIENTS OF BUTLER SNOW'S
RECORD RETENTION & DESTRUCTION POLICY FOR CLIENT FILES**

Butler Snow maintains its client files electronically. Ordinarily, we do not keep separate paper files. We will scan documents you or others send to us related to your matter to our electronic file for that matter and will ordinarily retain only the electronic version while your matter is pending. **Unless you instruct us otherwise, once such documents have been scanned to our electronic file, we will destroy all paper documents provided to us.** If you send us original documents that need to be maintained as originals while the matter is pending, we ordinarily will scan those to our client file and return the originals to you for safekeeping. Alternatively, you may request that we maintain such originals while the matter is pending. If we agree to do that, we will make appropriate arrangements to maintain those original documents while the matter is pending.

At all times, records and documents in our possession relating to your representation are subject to Butler Snow's Record Retention and Destruction Policy for Client Files. Compliance with this policy is necessary to fulfill the firm's legal and ethical duties and obligations, and to ensure that information and data relating to you and the legal services we provide are maintained in strict confidence at all times during and after the engagement. All client matter files are subject to these policies and procedures.

At your request, at any time during the representation, you may access or receive copies of any records or documents in our possession relating to the legal services being provided to you, excluding certain firm business or accounting records. We reserve the right to retain originals or copies of any such records or documents as needed during the course of the representation.

Unless you instruct us otherwise, once our work on this matter is completed, we will designate your file as a closed file on our system and will apply our document retention policy then in effect to the materials in your closed files. At that time, we ordinarily will return to you any original documents we have maintained in accordance with the preceding paragraph while the matter was pending. Otherwise, we will retain the closed file materials for our benefit and subject to our own policies and procedures concerning file retention and destruction. Accordingly, if you desire copies of any documents (including correspondence, e-mails, pleadings, contracts, agreements, etc.) related to this matter or generated while it was pending, you should request such copies at the time our work on this matter is completed.

You will be notified and given the opportunity to identify and request copies of such items you would like to have sent to you or someone else designated by you. You will have 30 days from the date our notification is sent to you to advise us of any items you would like to receive. You will be billed for the expense of assimilating, copying and transmitting such records. We reserve the right to retain copies of any such items as we deem appropriate or necessary for our use. Any non-public information, records or documents retained by Butler Snow and its employees will be kept confidential in accordance with applicable rules of professional responsibility.

Any file records and documents or other items not requested within 30 days will become subject to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files and will be subject to final disposition by Butler Snow at its sole discretion. Pursuant to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files, all unnecessary or extraneous items, records or documents may be removed from the file and destroyed. The remainder of the file will be prepared for closing and placed in storage or archived. It will be retained for the period of time established by the policy for files related to this practice area, after which it will be completely destroyed. This includes all records and documents, regardless of format.

While we will use our best efforts to maintain confidentiality and security over all file records and documents placed in storage or archived, to the extent allowed by applicable law, Butler Snow specifically disclaims any responsibility for claimed damages or liability arising from damage or destruction to such records and documents, whether caused by accident; natural disasters such as flood, fire, or wind damage; terrorist attacks;

equipment failures; breaches of Butler Snow's network security; or the negligence of third-party providers engaged by our firm to store and retrieve records.

86966153.v1

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

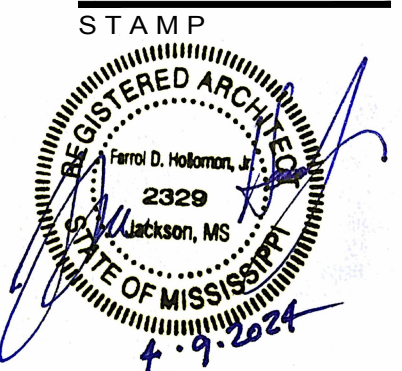


BENSON
COMPANIES
205 PARK CT.
RIDGELAND, MISSISSIPPI 39157
601-856-9141
rick@bensonconstruct.com



HOLLOMON
ARCHITECTURE, P.A.
1543 BROBRIDGE DRIVE
JACKSON, MISSISSIPPI 39211
PHONE : 601-957-9660
farrol@thollomongroup.com

CONSULTANTS:
CIVIL:
MCMASTER & ASSOCIATES, INC.
212 WATERFORD SQUARE #300
MADISON, MISSISSIPPI 39110
601-655-1590
STRUCTURAL:
BENCHMARK ENGINEERING &
SURVEYING, LLC
966 HIGHWAY 51, SUITE 3
MADISON, MISSISSIPPI 39110
PH.601-886-1295
MECHANICAL:
SCOTT C. WOODS AND ASSOCIATES
112 LONE WOLF DRIVE
MADISON, MISSISSIPPI 39110
601-859-9864
ELECTRICAL:
THE POWER SOURCE, PLLC
305 HIGHWAY 51
RIDGELAND, MISSISSIPPI 39157
601-655-4520
LANDSCAPE:
MCCRORY & ASSOCIATES
212 WATERFORD SQUARE #300
MADISON, MISSISSIPPI 39110
601-906-3477



DRAWING INFO
DATE : APRIL 09, 2024
REVISION :
FILE NAME :

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

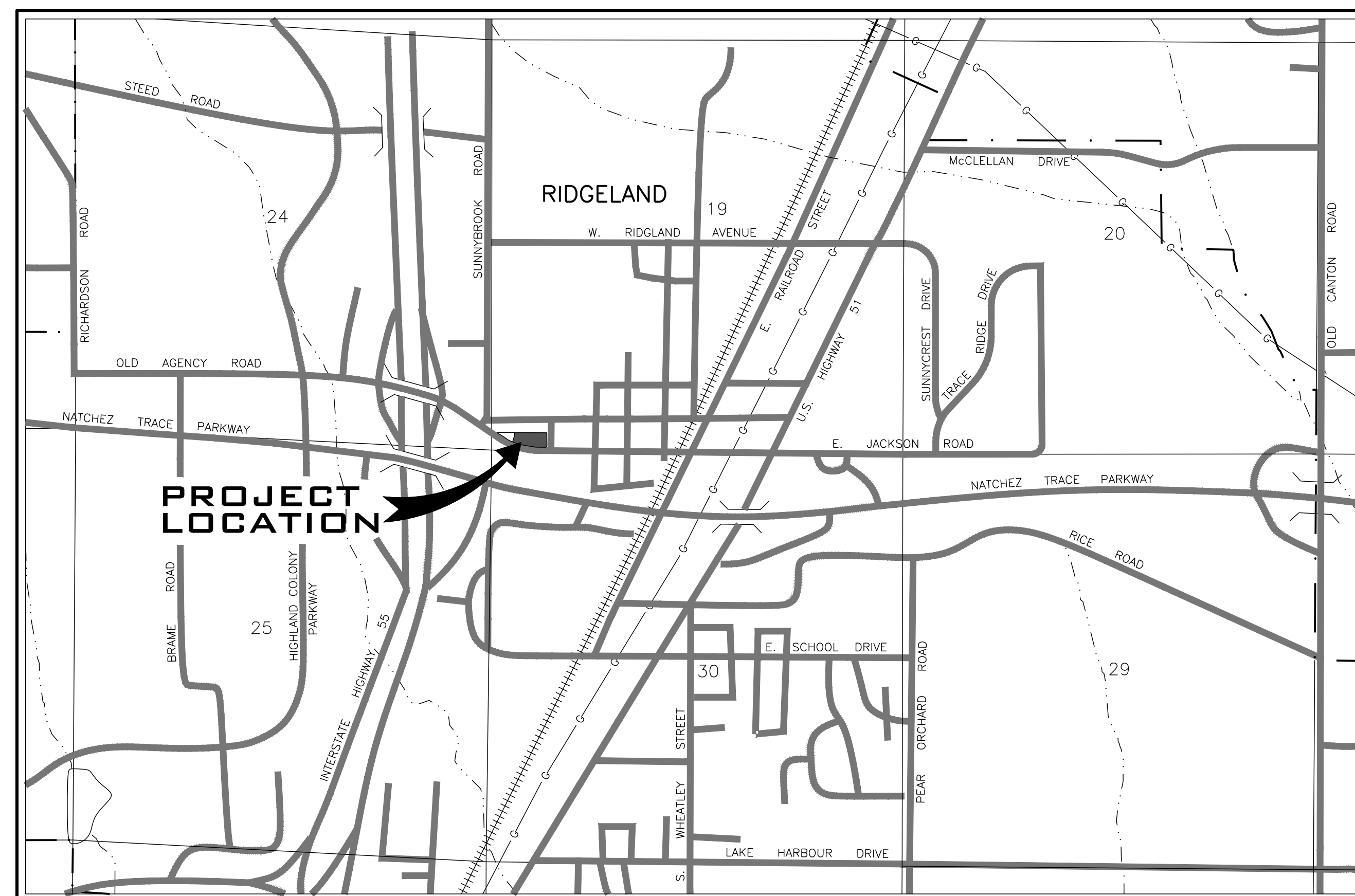
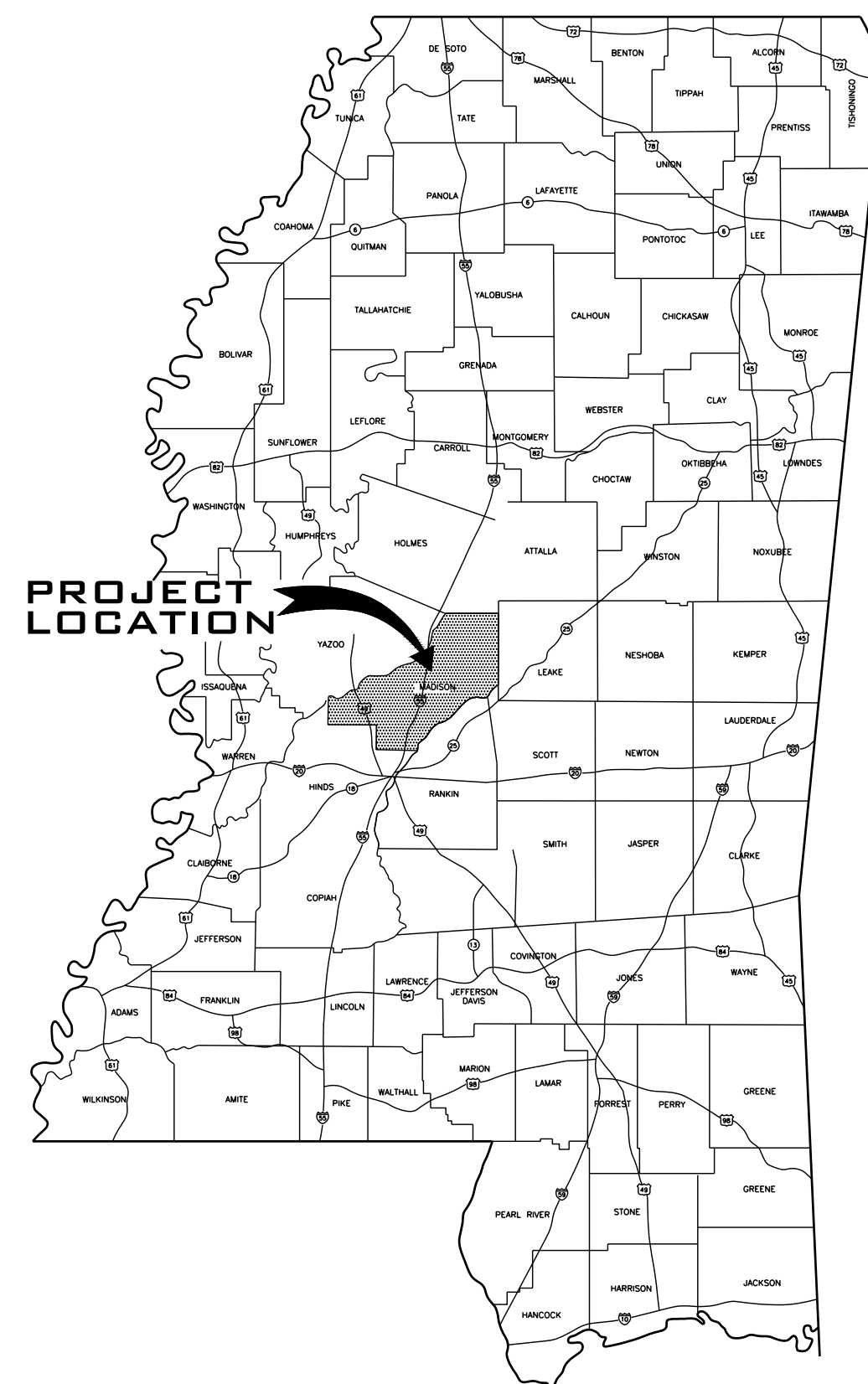
SHEET TITLE :
COVER SHEET

SHEET NUMBER:
T1.0

CONSTRUCTION PLANS FOR OAKLEY SQUARE – LOT 2

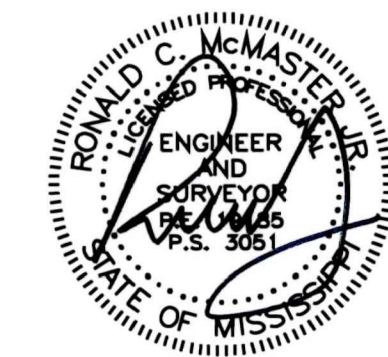
SW 1/4 OF SECTION 19, T7N–R2E,
CITY OF RIDGELAND, MISSISSIPPI

A DEVELOPMENT
OF
BENSON COMPANIES
205 PARK COURT
RIDGELAND, MS 39157

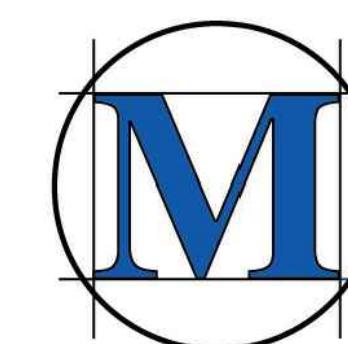


VICINITY MAP

DRAWING INDEX	
TITLE	SHEET NO.
COVER SHEET	C0.0
GENERAL NOTES	C0.1
EXISTING CONDITIONS AND DEMO PLAN	C0.2
PARKING EXHIBIT	C0.3
SITE PLAN	C1.1
SPOT ELEVATIONS	C2.1
GRADING AND DRAINAGE	C2.2
UTILITY PLAN	C3.1
EROSION CONTROL PLAN	C4.1
MISCELLANEOUS DETAILS	C5.1
MISCELLANEOUS DETAILS	C5.2
SEWER DETAILS	C5.3
WATER DETAILS	C5.4

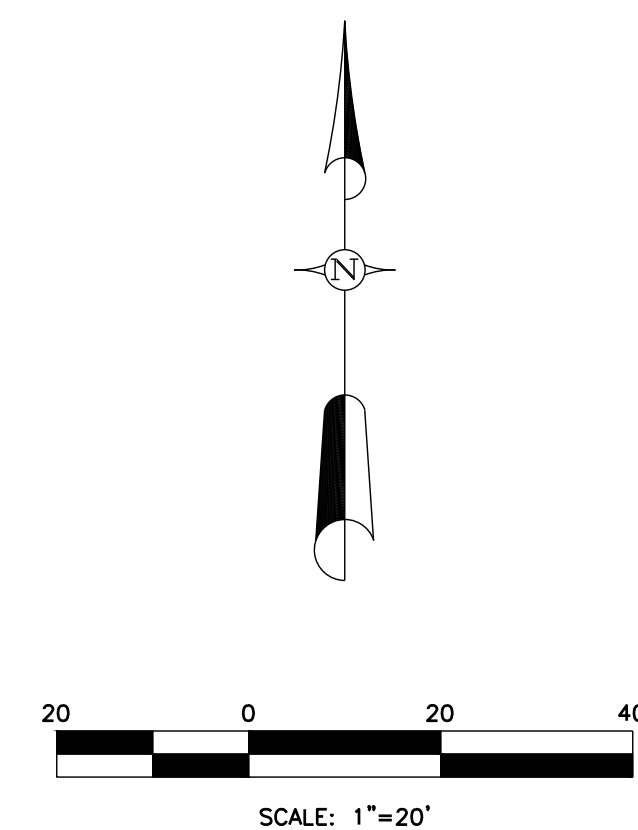


CAUTION
The engineer preparing these plans will not be responsible for, or liable for, unauthorized changes to or uses of these plans. All changes to the plans must be in writing and must be approved by the preparer of these plans.

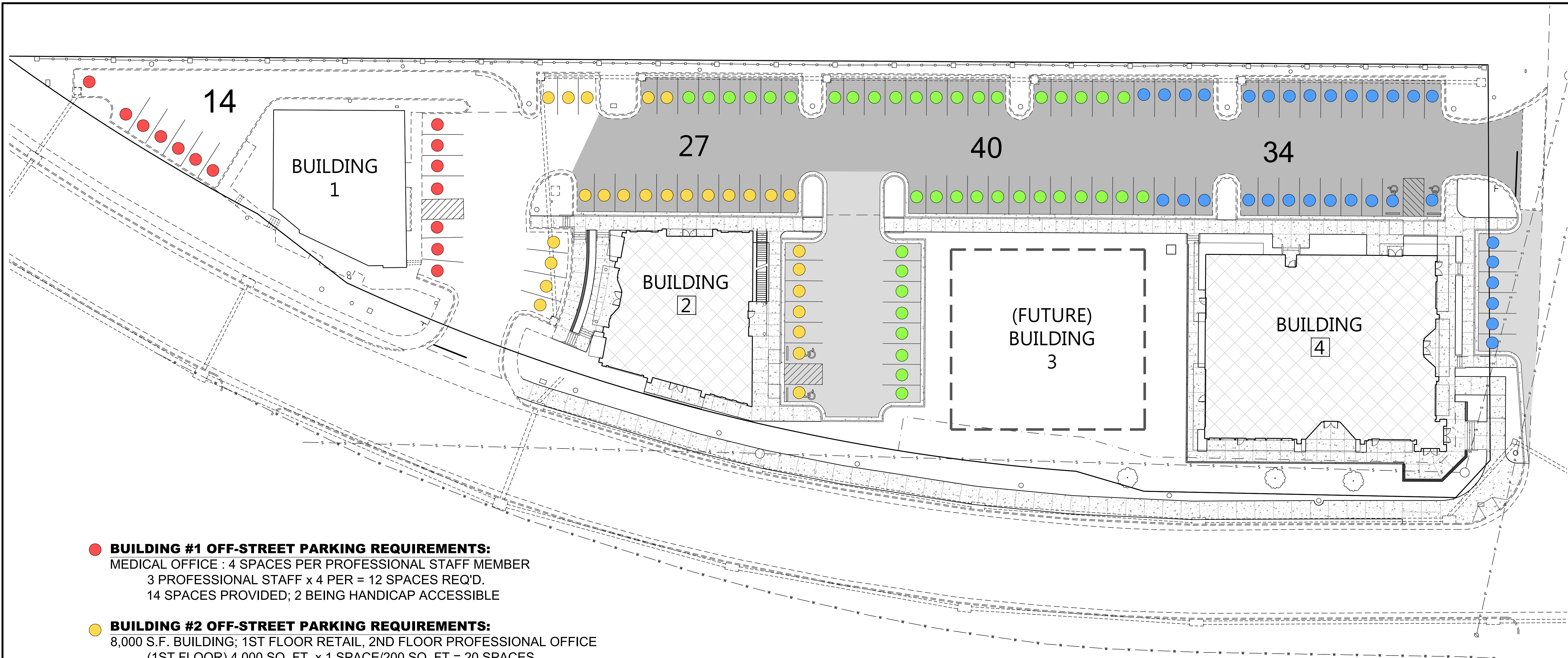


M*MASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

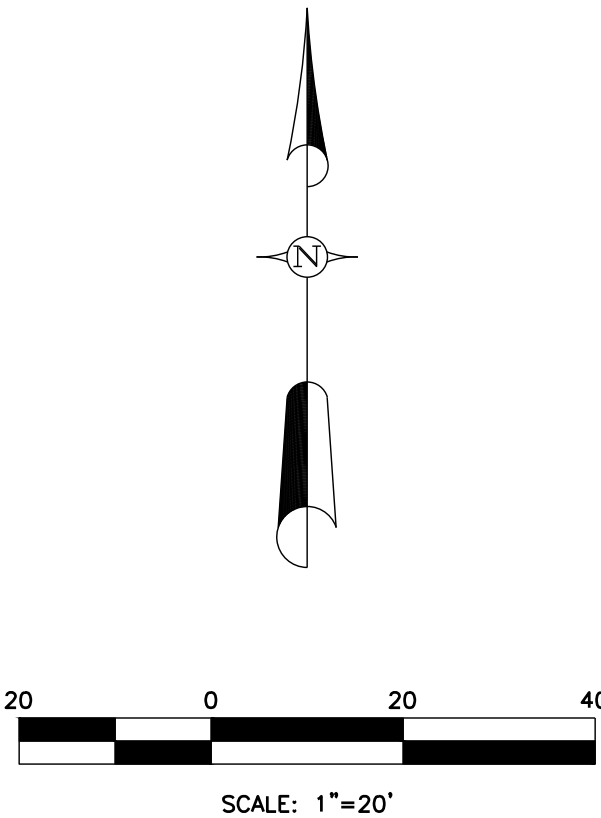
212 WATERFORD SQUARE
SUITE 300
MADISON, MS 39110
601.605.1090



C0.2



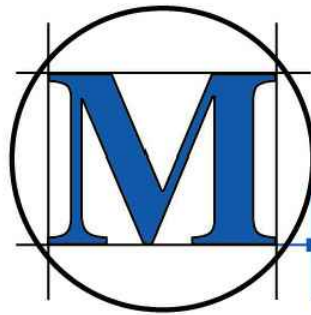
- BUILDING #1 OFF-STREET PARKING REQUIREMENTS:**
MEDICAL OFFICE : 4 SPACES PER PROFESSIONAL STAFF MEMBER
3 PROFESSIONAL STAFF x 4 PER = 12 SPACES REQ'D.
14 SPACES PROVIDED; 2 BEING HANDICAP ACCESSIBLE
- BUILDING #2 OFF-STREET PARKING REQUIREMENTS:**
8,000 S.F. BUILDING; 1ST FLOOR RETAIL, 2ND FLOOR PROFESSIONAL OFFICE
(1ST FLOOR) 4,000 SQ. FT. x 1 SPACE/200 SQ. FT = 20 SPACES
(2ND FLOOR) 4,000 SQ. FT. x 1 SPACE/300 SQ. FT = 14 SPACES
34 PARKING SPACES X 20% PARKING REDUCTION = 27 REQ'D / PROVIDED
WITH 2 BEING HANDICAP ACCESSIBLE PARKING
- BUILDING #4 OFF-STREET PARKING REQUIREMENTS:**
8,400 S.F. ONE STORY BUILDING (POSSIBLE RETAIL)
8,400 SQ. FT. x 1 SPACE/200 SQ. FT = 42 SPACES
42 PARKING SPACES X 20% PARKING REDUCTION = 34 REQ'D / PROVIDED
WITH 2 BEING HANDICAP ACCESSIBLE PARKING
- FUTURE BUILDING #3 OFF-STREET PARKING REQUIREMENTS:**
40 PARKING SPACES PROVIDED
WITH 2 BEING CONVERTED TO HANDICAP ACCESSIBLE PARKING
(IF PROFESSIONAL OFFICE, 14,400 SQ. FT. BUILDING MAX)
(IF RETAIL SPACE, 9,600 SQ. FT. BUILDING MAX)



Revisions				
#	Date	Nature	By	App'd.

Project No.	M-2496-3	Designed By	R.M.
Date	10-26-23	Drawn By	D.P.
Scale	SEE ABOVE	Checked By	R.M.

OAKLEY SQUARE - LOTS 2 & 4
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI



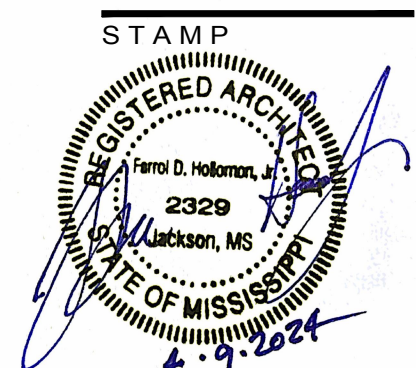
M^cMASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

212 WATERFORD SQUARE
SUITE 300
MADISON, MS 39110
601.605.1090

PRELIMINARY
NOT FOR
CONSTRUCTION

PARKING
CALCULATION
EXHIBIT

C0.3

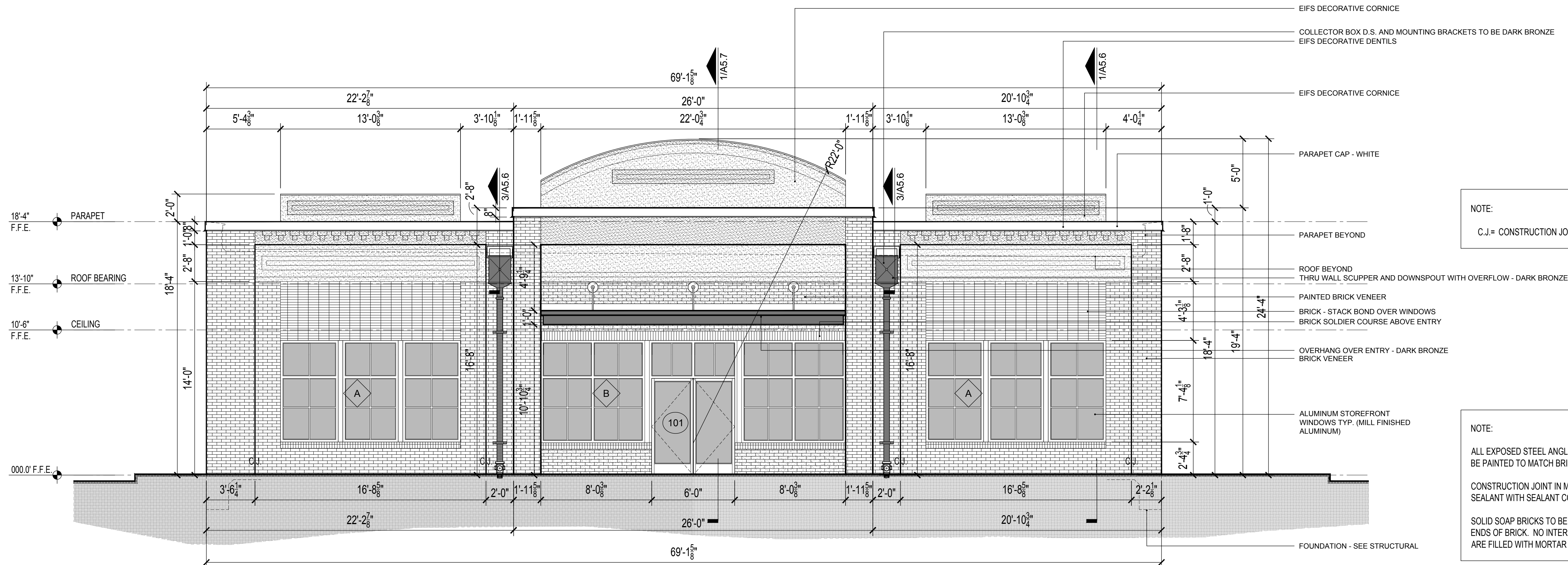


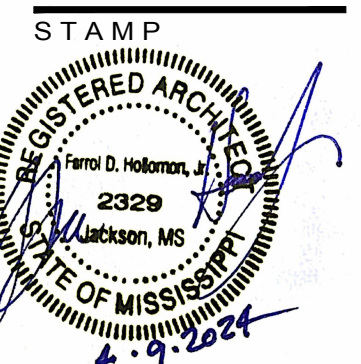
DRAWING INFO	
DATE	APRIL 09, 2024
REVISION	
FILE NAME	

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

SHEET TITLE:
JACKSON STREET
ELEVATION

SHEET NUMBER:
A3.0



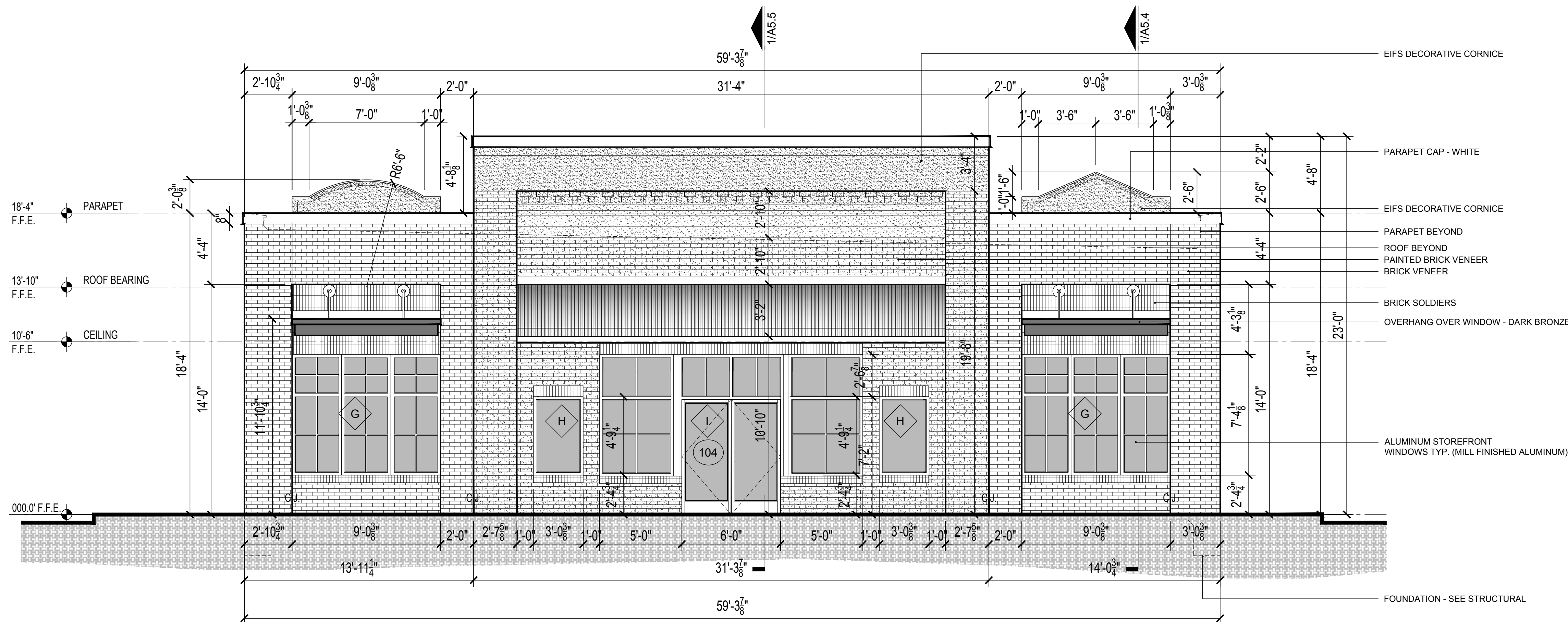


DRAWING INFO	
DATE	APRIL 09, 2024
REVISION:	
FILE NAME:	

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

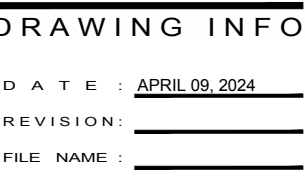
SHEET TITLE:
WEST ELEVATION
SHEET NUMBER:

A3.1



1 WEST ELEVATION
A3.1 SCALE: 1/4" = 1'-0"

0 2' 4'
Scale: 1/4" = 1'-0"



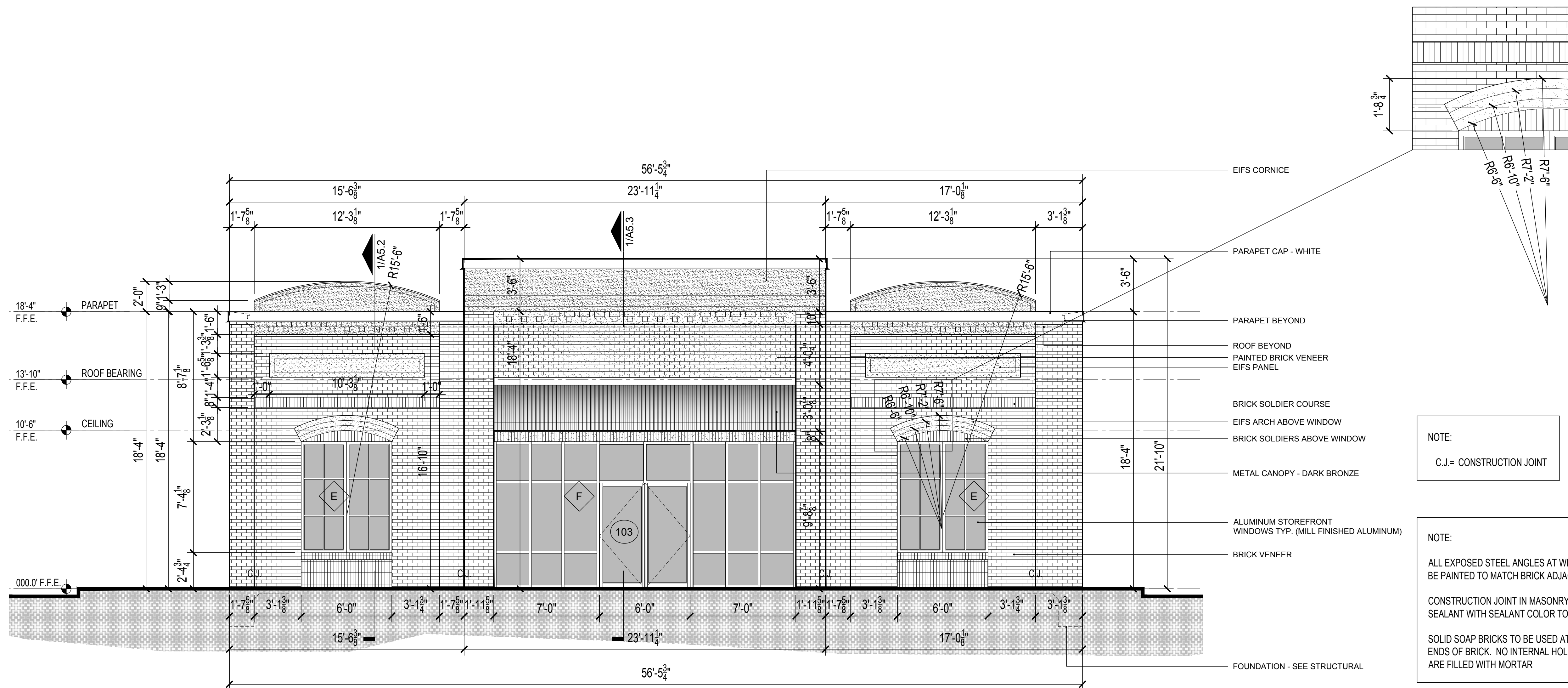
A NEW DEVELOPMENT FOR:
 BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
 WEST JACKSON STREET
 RIDGELAND, MISSISSIPPI

SHEET TITLE:

NORTH ELEVATION

SHEET NUMBER:

A3.2



NOTE:

C.J.= CONSTRUCTION JOINT

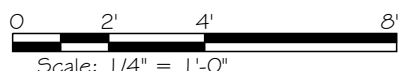
NOTE:

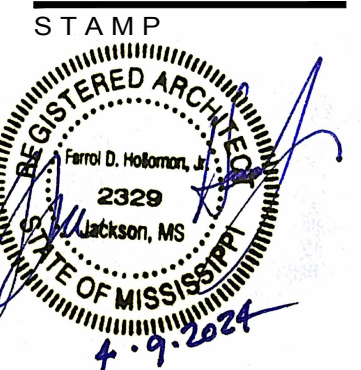
ALL EXPOSED STEEL ANGLES AT WINDOW AND DOOR HEADS TO BE PAINTED TO MATCH BRICK ADJACENT TO ANGLE

CONSTRUCTION JOINT IN MASONRY (FILL WITH BACKER ROD AND SEALANT WITH SEALANT COLOR TO MATCH BRICK)

SOLID SOAP BRICKS TO BE USED AT ALL CORNERS AND EXPOSED ENDS OF BRICK. NO INTERNAL HOLES WILL BE ALLOWED THAT ARE FILLED WITH MORTAR

1	NORTH ELEVATION
A3.2	SCALE: 1/4" = 1'-0"





DRAWING INFO

D A T E : APRIL 09, 2024

REVISION:

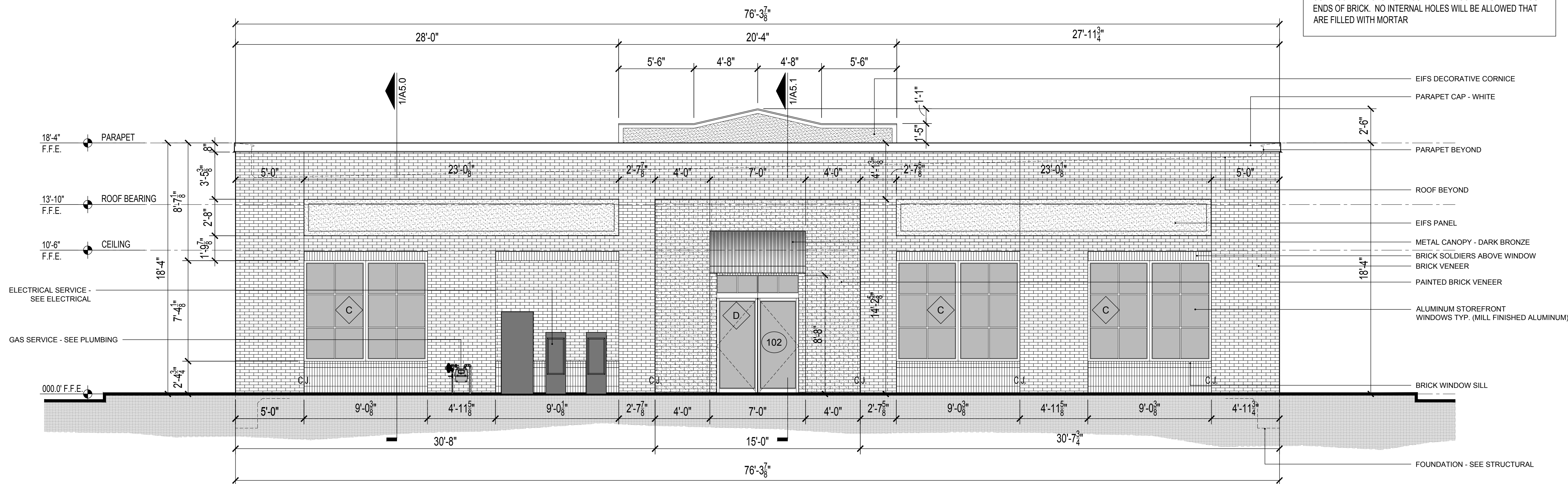
FILE NAME:

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

SHEET TITLE:
EAST ELEVATION

SHEET NUMBER:

A3.3



NOTE:

C.J.= CONSTRUCTION JOINT

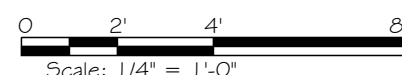
NOTE:

ALL EXPOSED STEEL ANGLES AT WINDOW AND DOOR HEADS TO BE PAINTED TO MATCH BRICK ADJACENT TO ANGLE

CONSTRUCTION JOINT IN MASONRY (FILL WITH BACKER ROD AND SEALANT WITH SEALANT COLOR TO MATCH BRICK)

SOLID SOAP BRICKS TO BE USED AT ALL CORNERS AND EXPOSED ENDS OF BRICK. NO INTERNAL HOLES WILL BE ALLOWED THAT ARE FILLED WITH MORTAR

1 | EAST ELEVATION
A3.3 | SCALE: 1/4" = 1'-0"



STRUCTURAL NOTES

GENERAL

- CODES:** ALL CONSTRUCTION SHALL CONFORM TO THE INTERNATIONAL BUILDING CODE, 2021 EDITION AND STANDARDS REFERENCED THEREIN.
- SAFETY:** THE CONTRACTOR IS RESPONSIBLE FOR JOB SAFETY.
- COORDINATION:** THE CONTRACTOR SHALL COORDINATE ARCHITECTURAL, MECHANICAL, ELECTRICAL, PLUMBING, AND CIVIL WORKS DOCUMENTS WITH THE STRUCTURAL CONTRACT DOCUMENTS. NOTIFICATION SHALL BE MADE, IN WRITING, TO THE ARCHITECT OF ANY CONFLICT, DISCREPANCIES, OMISSIONS, AND/OR ANY VARIATIONS NEEDED IN ORDER TO COMPLY WITH CODES.
- SITE CONDITION VERIFICATION:** THE CONTRACTOR SHALL VERIFY EXISTING SITE CONDITIONS, DIMENSIONS, AND ELEVATIONS PRIOR TO STARTING WORK. THE ARCHITECT SHALL BE NOTIFIED, IN WRITING, OF ANY DISCREPANCIES IN EXISTING SITE CONDITIONS, DIMENSIONS, OR ELEVATIONS TO THOSE SHOWN IN THE STRUCTURAL CONSTRUCTION DOCUMENTS.
- GENERAL DETAILS:** CONSTRUCTION DETAILS NOT FULLY SHOWN OR NOTED SHALL BE SIMILAR TO DETAILS SHOWN FOR SIMILAR CONDITIONS.
- DIMENSIONS:** THE CONTRACTOR SHALL VERIFY ALL DIMENSIONS. FOR DIMENSIONS NOT SHOWN ON THE STRUCTURAL CONSTRUCTION DOCUMENTS, SEE THE ARCHITECTURAL DRAWINGS.
- MEANS OF CONSTRUCTION:** THE CONTRACTOR SHALL BE RESPONSIBLE FOR MEANS, METHODS, TECHNIQUES, SEQUENCES, AND PROCEDURES OF CONSTRUCTION.
- MATERIALS AND TESTING:** THE CONTRACTOR SHALL BE RESPONSIBLE FOR DOCUMENTATION OF ALL MATERIAL PROPERTIES, GRADES, STRENGTHS, ETC. THE CONTRACTOR IS ALSO RESPONSIBLE FOR ALL TESTING REQUIRED TO VERIFY MATERIAL STRENGTHS. ALL TEST DATA SHALL BE DOCUMENTED AND SUBMITTED TO THE ARCHITECT FOR REVIEW AND APPROVAL.
- BRACING:** THE CONTRACTOR IS SOLELY RESPONSIBLE FOR THE DESIGN, CONSTRUCTION, AND ERECTION OF SAFE AND ADEQUATE BRACING, SHORING, TEMPORARY SUPPORTS, ETC. REQUIRED FOR STABILITY OF THE STRUCTURE DURING ALL INTERMEDIATE STAGES OF CONSTRUCTION UNTIL FINAL SUPPORT IS SECURELY ANCHORED AND/OR CURED.
- SHOP DRAWINGS:** THE CONTRACTOR SHALL SUPPLY THE ARCHITECT WITH CHECKED SHOP DRAWINGS BEARING THE CONTRACTOR'S STAMP OF APPROVAL AND SIGNATURE. THE REVIEW OF SHOP DRAWINGS BY THE ENGINEER IS ONLY FOR GENERAL COMPLIANCE WITH THE STRUCTURAL DRAWINGS AND SPECIFICATIONS. THIS REVIEW DOES NOT GUARANTEE IN ANY WAY THAT THE SHOP DRAWINGS ARE CORRECT AND/OR COMPLETE, NOR DOES IT INFER THAT THEY SUPERCEDE THE STRUCTURAL CONSTRUCTION DOCUMENTS.
- INSPECTIONS:** ANY INSPECTIONS SPECIAL OR OTHERWISE, WHICH ARE REQUIRED BY THE BUILDING CODES, LOCAL BUILDING DEPARTMENTS, OR THESE PLANS, SHALL BE DONE BY AN INDEPENDENT INSPECTION COMPANY. JOB SITE VISITS BY THE ENGINEER DO NOT CONSTITUTE, OR SUBSTITUTE INSPECTION UNLESS SPECIFICALLY CONTRACTED FOR.
- ALTERATIONS:** IN NO CASE SHALL STRUCTURAL ALTERATIONS OR WORK AFFECTING A STRUCTURAL MEMBER BE MADE UNLESS PRIOR APPROVAL IS OBTAINED BY THE STRUCTURAL ENGINEER IN WRITING.

STRUCTURAL DESIGN DATA

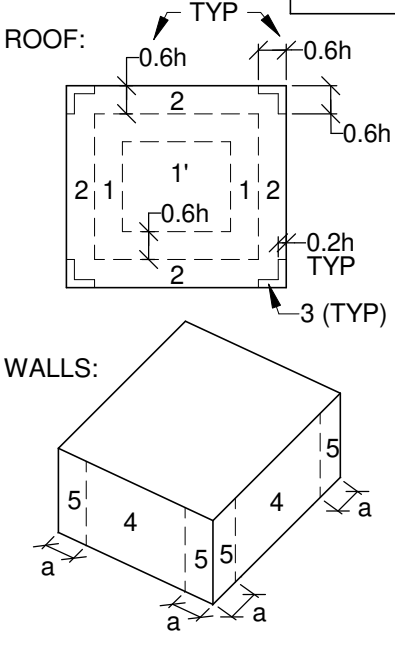
- LIVE LOADS:**
ROOFS = 20 PSF (REDUCIBLE)
OFFICE AREAS = 50 PSF (REDUCIBLE)
ASSEMBLY AREAS (1ST FLOOR) = 100 PSF (NON-REDUCIBLE)
BALCONY = 75 PSF (REDUCIBLE)
STAIRS & STAIR LANDINGS = 100 PSF (NON-REDUCIBLE)
CORRIDORS ABOVE 1ST FLOOR = 80 PSF (REDUCIBLE)
- DEAD LOADS:**
ROOFS = 20 PSF
FLOORS = 30 PSF
- SNOW LOADS:**
GROUND SNOW LOAD = 5 PSF
SNOW IMPORTANCE FACTOR = 1.0

SEISMIC DESIGN DATA:

SEISMIC DESIGN DATA	
- RISK CATEGORY = II	
- IMPORTANCE FACTOR = 1.00	
- SITE CLASS = D	
- MAPPED SPECTRAL RESPONSE ACCELERATION PARAMETERS:	
S _s = 0.147 g	
S ₁ = 0.086 g	
- DESIGN SPECTRAL RESPONSE ACCELERATION PARAMETERS:	
S _{ds} = 0.156 g	
S _{d1} = 0.137 g	
- SEISMIC DESIGN CATEGORY = C	
- BASIC SEISMIC FORCE-RESISTING SYSTEM:	
- LIGHT-FRAMED WOOD WALLS SHEATHED WITH WOOD STRUCTURAL PANELS	
- RATED FOR SHEAR RESISTANCE (R=6½)	
- ANALYSIS PROCEDURE:	
EQUIVALENT LATERAL FORCE PROCEDURE	

WIND DESIGN DATA:

WIND DESIGN DATA			
1. BASIC WIND SPEED = 109 MPH (ULTIMATE) 84.5 MPH (ASD)			
2. RISK CATEGORY = II			
3. WIND EXPOSURE CATEGORY = B			
4. INTERNAL PRESSURE COEFFICIENT = 0.18 +/-			
5. EXPOSED STRUCTURE			
COMPONENTS AND CLADDING LOADS (ASD)			a = 5.8' h = 28.5'
	AREA (SF)	PRESSURE (PSF)	
		MAXIMUM	MINIMUM
ROOF ZONE 1	0-10	9.60	-20.13
	100	9.60	-15.72
	500	9.60	-12.64
	1000	9.60	-11.57
ROOF ZONE 1'	0-10	9.60	-11.57
	100	9.60	-11.57
	500	9.60	-9.60
	1000	9.60	-9.60
ROOF ZONE 2	0-10	11.57	-26.56
	100	9.86	-20.89
	500	9.60	-16.92
	1000	11.57	-26.56
ROOF ZONE 3	0-10	9.86	-20.89
	100	9.86	-20.89
	500	9.60	-16.92
	1000	11.57	-12.53
WALL ZONE 4	0-10	9.86	-10.83
	100	9.86	-10.83
	500	9.60	-9.64
	1000	11.57	-15.42
WALL ZONE 5	0-10	9.86	-12.02
	100	9.86	-12.02
	500	9.60	-9.64



- HANDRAILS AND GUARDRAILS:** HANDRAILS AND GUARDRAIL ASSEMBLIES SHALL BE DESIGNED FOR A DISTRIBUTED LOAD OF 50 POUNDS PER FOOT OR A CONCENTRATED LOAD OF 200 POUNDS APPLIED AT ANY POINT AND DIRECTION AT THE TOP AND TO TRANSFER THIS LOAD TO THE SUPPORTING STRUCTURE. THE DISTRIBUTED LOAD AND POINT LOAD ARE NOT REQUIRED TO ACT CONCURRENTLY. INSTEAD, USE THE LOADING THAT RESULTS IN THE GREATER LOAD ON THE SYSTEM.

FOUNDATIONS

- GEOTECHNICAL REPORT:** THE FOUNDATION AND SLAB-ON-GRADE DESIGN WAS BASED ON RECOMMENDATIONS PROVIDED IN THE GEOTECHNICAL REPORT PREPARED BY BURNS COOLEY DENNIS, INC. (210760-1). BASE ON THE RECOMMENDATIONS, A NET ALLOWABLE BEARING CAPACITY OF 1,500 PSF WAS USED FOR GRADE BEAMS AND 2,000 PSF FOR FOOTINGS. THE CONTRACTOR SHALL FOLLOW THE RECOMMENDATIONS PROVIDED IN THE GEOTECHNICAL REPORT.
- QUESTIONABLE SOILS:** SHOULD THE CONTRACTOR ENCOUNTER UNUSUAL SOILS OR QUESTIONABLE SUBSURFACE CONDITIONS, THE ARCHITECT SHALL BE CONTACTED IMMEDIATELY.
- UNDERGROUND UTILITIES:** THE CONTRACTOR SHALL VERIFY THE LOCATION OF ALL UNDERGROUND UTILITIES PRIOR TO THE START OF CONSTRUCTION.
- SITE PREPARATION:** SEE THE GEOTECHNICAL REPORT.
- PROOF ROLLING:** SEE THE GEOTECHNICAL REPORT.
- STRUCTURAL FILL:** SEE THE GEOTECHNICAL REPORT.

CONCRETE & REINFORCING STEEL

- STRENGTH:** STRUCTURAL CONCRETE SHALL HAVE THE FOLLOWING PROPERTIES:

	MIN. f _c (28 DAY)	MAX. M/C RATIO	ENTRAINED AIR
FOOTINGS & GRADE BEAMS	3,500 PSI	0.48	NONE REQUIRED
FOUNDATION WALLS	3,500 PSI	0.48	NONE REQUIRED
INTERIOR SLABS-ON-GRADE	3,500 PSI	0.48	NONE REQUIRED
- SLUMP:** THE CONCRETE SLUMP FOR GRADE BEAMS, FOOTINGS, SLABS, AND WALLS SHALL BE 4" AT THE POINT OF PLACEMENT. THE USE OF WATER-REDUCING ADMIXTURES MAY BE USED IF AN INCREASED SLUMP IS DESIRED FOR WORKABILITY.
- DOCUMENTATION:** THE CONCRETE MIX DESIGNS, STRENGTH, AND ALL SPECIFIED TESTING SHALL BE FULLY DOCUMENTED AND SUBMITTED TO THE ARCHITECT FOR APPROVAL.
- REINFORCEMENT PLACEMENT:** ALL REINFORCEMENT SHALL BE BENT COLD. REINFORCEMENT SHALL NOT BE WELDED. REINFORCEMENT SHALL NOT BE WET SET IN CONCRETE.
- SLAB CURING:** IMMEDIATELY AFTER PLACEMENT, CONTINUOUSLY KEEP CONCRETE IN A MOIST CONDITION AND AT A MINIMUM TEMPERATURE OF 55° FAHRENHEIT FOR 7 DAYS. THE CONCRETE SHALL NOT BE ALLOWED TO DRY AT ANY TIME DURING THIS PERIOD. CURING SHALL BE ACCOMPLISHED BY MOISTURE RETENTION BY COMPLETELY COVERING WITH POLYETHYLENE SHEETING WITH THE JOINTS TAPED. ALL FORMS SHALL BE KEPT IN A MOIST STATE UNTIL REMOVED. CURING METHODS SHALL BE APPROVED BY THE STRUCTURAL ENGINEER PRIOR TO CONCRETE PLACEMENT.
- INSERTS:** ALL ITEMS TO BE CAST IN CONCRETE SUCH AS REINFORCING, DOWELS, BOLTS, ANCHORS, PIPES, SLEEVES, ETC. SHALL BE SECURELY POSITIONED IN THE FORMS BEFORE PLACING CONCRETE.
- SECURING REINFORCEMENT:** ALL REINFORCING STEEL & EMBEDMENTS SHALL BE SECURELY TIED AND SUFFICIENTLY SUPPORTED TO MAINTAIN THE POSITION WITHIN SPECIFIED TOLERANCES DURING ALL CONSTRUCTION ACTIVITIES.
- REINFORCEMENT COVER:** MINIMUM REINFORCEMENT COVER SHALL BE AS SHOWN IN THIS TABLE:

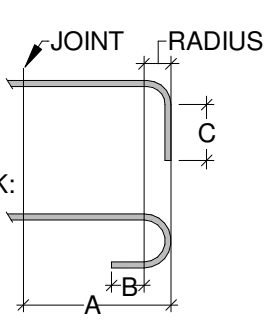
CONCRETE REINFORCEMENT COVER		
EXPOSURE CONDITION	MINIMUM COVER	TOLERANCE (-)
CAST AGAINST AND PERMANENTLY EXPOSED TO EARTH:	3"	3/8"
EXPOSED TO EARTH OR WEATHER: No. 5 AND SMALLER BARS No. 6 AND LARGER BARS	1½" 2"	1/4" 1/4"
NOT EXPOSED TO WEATHER OR IN CONTACT WITH THE GROUND: STRUCTURAL SLABS & WALLS BEAMS AND COLUMNS	3/4" 1½"	1/8" 1/4"
SLABS ON GRADE:	2"	1/4"

- SPlicing REINFORCEMENT:** CONTINUOUS REINFORCEMENT SHALL BE PROVIDED WHEREVER POSSIBLE. REINFORCEMENT SHALL BE LAP SPliced WHEN REQUIRED AS FOLLOWS:

REINFORCEMENT LAP SLICE LENGTHS		
BAR SIZE	CLASE A SPLICE LENGTH	CLASE B SPLICE LENGTH
#3	17"	22"
#4	22"	29"
#5	28"	36"
#6	33"	43"
#7	48"	63"
#8	55"	72"

- REINFORCEMENT STANDARD HOOKS:** REINFORCEMENT SHALL BE HOOKED AS SHOWN IN THE TABLE BELOW WHEN SPECIFIED IN THE DRAWINGS:

REINFORCEMENT STANDARD HOOKS				
BAR SIZE	INSIDE DIAMETER	A	B	C
#3	2.25"	6"	2.5"	4.5"
#4	3"	8"	2.5"	6"
#5	3.25"	10"	2.5"	7.5"
#6	4.5"	12"	3"	9"
#7	5.25"	14"	3.5"	10.5"
#8	6"	16"	4"	12"
#9	9.5"	18"	4.5"	13.5"



STRUCTURAL STEEL

- CODE:** STEEL CONSTRUCTION SHALL BE IN CONFORMANCE WITH THE TOLERANCES, QUALITY, FABRICATION, AND ERECTION AS SET FORTH IN CHAPTER 22 OF THE INTERNATIONAL BUILDING CODE, 2021 AND THE LATEST AMERICAN INSTITUTE OF STEEL CONSTRUCTION (AISC) SPECIFICATION.
- MATERIAL:** STRUCTURAL STEEL PLATES, ANGLES, AND CHANNELS SHALL CONFORM TO ASTM A36. WIDE FLANGE SHAPES SHALL CONFORM TO ASTM A992. STRUCTURAL STEEL TUBING SHALL CONFORM TO ASTM A500, GRADE B OR C. STRUCTURAL STEEL PIPE SHALL CONFORM TO ASTM A53, GRADE B OR C.
- SHOP DRAWINGS:** THE CONTRACTOR SHALL SUBMIT SHOP DRAWINGS SHOWING ALL MEMBERS, SIZES, LOCATIONS, AND CONNECTIONS TO THE ARCHITECT FOR APPROVAL PRIOR TO FABRICATION.
- FOUNDATION ANCHOR RODS:** ALL FOUNDATION ANCHOR RODS SHALL BE ASTM F1554, GRADE 36, WELDABLE. ALL ANCHOR RODS SHALL HAVE A HEAVY HEX HEAD FORGED ON THE SHAFT, OR TWO HEAVY HEX HEAD NUTS, OR HAVE A SINGLE HEAVY HEX NUT TACK WELDED TO THE SHAFT ON THE END THAT IS ANCHORED IN CONCRETE.
- FOUNDATION ANCHOR ROD HOLES:** ANCHOR ROD HOLES IN BASE PLATES MAY BE OF THE MAXIMUM SIZE AS SPECIFIED IN TABLE 14-2 OF THE AISC MANUAL. PLATE WASHERS OF THE SPECIFIED MINIMUM SIZE SHALL BE USED WITH OVERSIZED HOLES.
- GROUTING:** ALL BASE PLATES SHALL BE FULLY GROUTED WITH A NON-SHRINK GROUT THAT MEETS OR EXCEEDS ASTM C 1107, GRADES B AND C.
- WELDING:** ALL WELDING SHALL BE IN ACCORDANCE WITH THE AISC AND EXECUTED BY WELDERS QUALIFIED IN ACCORDANCE WITH THE REQUIREMENTS OF AWS D1.1. ALL WELDS SHALL BE MADE WITH E70XX ELECTRODES. ALL WELDED JOINTS SHALL BE PREQUALIFIED BY AISC.
- BOLTING:** BOLTS IN STRUCTURAL CONNECTIONS SHALL CONFORM TO ASTM A325 TYPE 1, UNLESS INDICATED OTHERWISE ON THE DRAWINGS.
- MARKINGS:** ALL EXPOSED STRUCTURAL STEEL SHALL ONLY HAVE MARKINGS THAT MAY BE REMOVED OR PAINTED OVER WITHOUT BEING VISIBLE.
- TEMPORARY SUPPORT:** THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING ALL NECESSARY TEMPORARY GUYING AND BRACING REQUIRED FOR THE STABILITY OF THE STRUCTURE DURING CONSTRUCTION.

TIMBER

- RIM BOARDS:** RIM BOARDS SHALL BE EQUAL TO BOISE VERSA-LAM LVL RIM BOARD (1.8E 2650 MINIMUM). RIM BOARDS SHALL HAVE A MINIMUM THICKNESS OF 1½".
- LVL:** LVL BEAMS SHALL HAVE THE FOLLOWING MINIMUM ALLOWABLE DESIGN PROPERTIES:
E = 2.0
F_b = 2,600 PSI
- LVL FASTENING:** BUILT UP LVL BEAMS SHALL BE FASTENED TOGETHER AS SHOWN IN THE FOLLOWING TABLE:

MULTIPLE LVL FASTENING REQUIREMENTS	
No. OF PLYS	REQUIRED FASTENERS
2-PLY	3 3/8" TrusLok SCREWS AT 24" ON TOP & BOTTOM
3-PLY	5" TrusLok SCREWS AT 24" ON TOP & BOTTOM
4-PLY	6 3/4" TrusLok SCREWS AT 24" ON TOP & BOTTOM

ROOF AND WALL SHEATHING

- SHEATHING:** WOOD STRUCTURAL PANELS NOT LESS THAN 4 FEET BY 8 FEET, EXCEPT AT BOUNDARIES, SHALL BE USED FOR ROOF AND WALL SHEATHING. WOOD STRUCTURAL PANELS SHALL BE SHEATHING GRADE AS A MINIMUM, EXPOSURE 1, AND CONFORM TO THE PRODUCT STANDARD PS2. ALL SHEATHING SHALL BE OSB OR PLYWOOD.

FLOOR SHEATHING: 3/4" TONGUE AND GROOVE OSB OR PLYWOOD FASTENED TO SUPPORTS WITH #8 x 2½" WOOD SCREWS AT 6" O.C. AT PANEL EDGES & 12" O.C. IN THE FIELD. FLOOR SHEATHING SHALL ALSO BE GLUED TO SUPPORTS WITH AN APA AFG-01 QUALIFIED GLUE.

ROOF SHEATHING: 5/8" TONGUE AND GROOVE OSB OR PLYWOOD FASTENED TO SUPPORTS WITH 10d NAILS AT 6" O.C. AT PANEL EDGES & 12" O.C. IN THE FIELD.

WALL SHEATHING: 15/32" OSB OR PLYWOOD FASTENED TO SUPPORTS WITH 10d NAILS AT 6" O.C. AT PANEL EDGES & 12" O.C. IN THE FIELD. SEE SHEAR WALL PLANS FOR EXCEPTIONS TO THIS FASTENING.

DEFERRED SUBMITTALS

- DEFERRED SUBMITTALS:** DEFERRED SUBMITTALS ARE THE PORTIONS OF THE BUILDING DESIGN THAT ARE NOT SUBMITTED AT THE TIME OF THE APPLICATION FOR PERMIT AND ARE NOT INCLUDED IN THE STRUCTURAL DRAWINGS. THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING THE DESIGN OF DEFERRED SUBMITTALS. THE FOLLOWING ARE DEFERRED SUBMITTALS:

- FLOOR AND ROOF WOOD TRUSSES:
PROVIDE SHOP DRAWINGS SHOWING ALL MEMBER SIZES, LOCATIONS, AND CONNECTIONS. PROVIDE DETAILED DESIGN DATA FOR EACH TRUSS TYPE SEALED BY A MISSISSIPPI PROFESSIONAL ENGINEER.

- GUARDRAILS & HANDRAILS:
THE DESIGN OF GUARDRAILS AND HANDRAILS SHALL BE PROVIDED BY THE CONTRACTOR.

- ROOFTOP MECHANICAL UNIT SUPPORT:
THE DESIGN OF SUPPORT SYSTEMS FOR MECHANICAL UNITS ABOVE THE ROOF FRAMING AND THE CONNECTION OF THOSE SYSTEMS TO THE ROOF FRAMING SHALL BE PROVIDED BY THE CONTRACTOR.

STRUCTURAL INDEX	
S1.0	STRUCTURAL NOTES
S1.1	STRUCTURAL QUALITY ASSURANCE
S2.0	FOUNDATION PLAN
S2.1	2ND FLOOR FRAMING PLAN
S2.2	ROOF FRAMING PLAN
S2.3	SHEAR WALL PLANS
S3.0	DETAILS
S3.1	DETAILS
S3.2	DETAILS





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601-955-1100

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LANDSCAPE:
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212 WATERFORD SQUARE #200
MADISON, MISSISSIPPI 39110
601-955-3477

STAMP



DRAWING INFO

DATE : FEBRUARY 07, 2024
REVISION :
FILE NAME :

A NEW DEVELOPMENT FOR:
BENSON BUILDERS AND PROPERTIES, INCORPORATED
OAKLEY SQUARE - LOT 2
WEST JACKSON STREET
RIDGELAND, MISSISSIPPI

SHEET TITLE :

STRUCTURAL QUALITY
ASSURANCE
SHEET NUMBER:

S1.1

STRUCTURAL QUALITY ASSURANCE

GENERAL

- SPECIAL INSPECTIONS:** SPECIAL INSPECTIONS SHALL BE COMPLETED PER CHAPTER 17 OF IBC 2021. THE OWNER WILL EMPLOY THE SERVICES OF A SPECIAL INSPECTOR TO PROVIDE INSPECTIONS FOR THE ITEMS LISTED IN THE STATEMENT OF SPECIAL INSPECTIONS. THE SPECIAL INSPECTOR SHALL BE APPROVED BY THE ARCHITECT.
- SPECIAL INSPECTOR:** THE SPECIAL INSPECTOR SHALL BE A QUALIFIED PERSON WHO SHALL DEMONSTRATE COMPETENCE, TO INSPECTION OF ITEMS LISTED IN THE STATEMENT OF SPECIAL INSPECTIONS.
- SCOPE:** THE SPECIAL INSPECTION REQUIREMENTS NOTED IN THE STRUCTURAL DOCUMENTS ARE FOR BUILDING COMPONENTS THAT ARE WITHIN THE SCOPE OF THE STRUCTURAL ENGINEER. REFER TO OTHER PORTIONS OF THE CONSTRUCTION DOCUMENTS FOR OTHER BUILDING COMPONENTS.

CONTRACTOR RESPONSIBILITY

- STATEMENT OF RESPONSIBILITY:** THE CONTRACTOR SHALL SUBMIT A STATEMENT OF RESPONSIBILITY TO THE BUILDING OFFICIAL AND THE OWNER PRIOR TO THE COMMENCEMENT OF WORK ON ANY SYSTEM LISTED IN THE STATEMENT OF SPECIAL INSPECTIONS. THE STATEMENT OF RESPONSIBILITY SHALL CONTAIN THE FOLLOWING:
 - ACKNOWLEDGMENT OF AWARENESS OF THE SPECIAL REQUIREMENTS CONTAINED IN THE STATEMENT OF SPECIAL INSPECTIONS
 - ACKNOWLEDGMENT THAT CONTROL WILL BE EXERCISED TO OBTAIN CONFORMANCE WITH THE CONSTRUCTION DOCUMENTS APPROVED BY THE BUILDING OFFICIAL
 - PROCEDURES FOR EXERCISING CONTROL WITHIN THE CONTRACTOR'S ORGANIZATION, THE METHOD AND FREQUENCY OF REPORTING AND THE DISTRIBUTION OF THE REPORTS
 - IDENTIFICATION AND QUALIFICATIONS OF THE PERSON EXERCISING SUCH CONTROL AND THEIR POSITION IN THE ORGANIZATION

SPECIAL INSPECTOR RESPONSIBILITY

- RECORD KEEPING:** SPECIAL INSPECTORS SHALL KEEP RECORDS OF INSPECTIONS. THE SPECIAL INSPECTOR SHALL FURNISH INSPECTION REPORTS TO THE BUILDING OFFICIAL, OWNER, ARCHITECT, AND CONTRACTOR. REPORTS SHALL INDICATE WHETHER OR NOT WORK INSPECTED WAS DONE IN CONFORMANCE TO APPROVED CONSTRUCTION DOCUMENTS.
- FINAL REPORT:** A FINAL REPORT DOCUMENTING REQUIRED SPECIAL INSPECTIONS AND CORRECTION OF ANY DISCREPANCIES NOTED IN THE INSPECTIONS SHALL BE SUBMITTED AT A POINT IN TIME AGREED UPON BY THE PERMIT APPLICANT AND THE BUILDING OFFICIAL PRIOR TO THE START OF WORK.
- DISCREPANCIES:** DISCREPANCIES SHALL BE BROUGHT TO THE IMMEDIATE ATTENTION OF THE CONTRACTOR FOR CORRECTION. IF THE DISCREPANCIES ARE NOT CORRECTED, THE DISCREPANCIES SHALL BE BROUGHT TO THE ATTENTION OF THE BUILDING OFFICIAL, OWNER, AND ARCHITECT PRIOR TO THE COMPLETION OF THAT PHASE OF WORK.

STATEMENT OF SPECIAL INSPECTIONS

1. LATERAL FORCE-RESISTING SYSTEM:

- SEISMIC SYSTEM: SPECIAL INSPECTION IS NOT REQUIRED.
- WIND SYSTEM: SPECIAL INSPECTION IS NOT REQUIRED.

2. SOILS:

CONTRACTOR DUTIES:

- PROVIDE THE SPECIAL INSPECTOR A COPY OF THE GEOTECHNICAL REPORT.

SPECIAL INSPECTOR DUTIES:

- PERFORM TESTING AND MONITORING AS RECOMMENDED BY THE GEOTECHNICAL ENGINEER AND GEOTECHNICAL REPORT AND AS INDICATED IN THE DRAWINGS AND SPECIFICATIONS. (PERIODIC INSPECTION)
- VERIFY EXCAVATIONS ARE EXTENDED TO PROPER DEPTH AND HAVE REACHED PROPER MATERIAL. (PERIODIC INSPECTION)
- VERIFY EXPANSIVE CLAY MATERIAL (CH) IS REMOVED TO THE PROPER DEPTH. (CONTINUOUS INSPECTION)
- PERFORM CLASSIFICATION AND TESTING OF CONTROLLED FILL MATERIALS. (PERIODIC INSPECTION)
- VERIFY USE OF PROPER MATERIALS, DENSITIES, AND LIFT THICKNESS DURING PLACEMENT AND COMPACTION OF CONTROLLED FILL. (CONTINUOUS INSPECTION)
- PRIOR TO PLACEMENT OF CONTROLLED FILL, OBSERVE SUBGRADE AND VERIFY THE SITE HAS BEEN PREPARED PROPERLY. (PERIODIC INSPECTION)

3. STRUCTURAL STEEL:

CONTRACTOR DUTIES:

- SUBMIT THE MANUFACTURER'S CERTIFICATION THAT THE STEEL COMPLIES WITH THE STRUCTURAL CONSTRUCTION DOCUMENTS:
 - STRUCTURAL BOLTS, NUTS, AND WASHERS
 - STRUCTURAL STEEL MEMBERS
- SUBMIT STRUCTURAL STEEL SHOP DRAWINGS.

SPECIAL INSPECTOR DUTIES:

- PERFORM PERIODIC INSPECTION OF THE STEEL FRAMING TO VERIFY COMPLIANCE WITH THE DETAILS SHOWN ON THE CONSTRUCTION DOCUMENTS, SUCH AS BRACING, STIFFENING, MEMBER LOCATIONS AND PROPER APPLICATION OF JOINT DETAILS AT EACH CONNECTION.
- PERFORM PERIODIC INSPECTIONS TO VERIFY COMPLIANCE FOR THE FOLLOWING:
 - MATERIAL VERIFICATION OF STRUCTURAL STEEL, HIGH-STRENGTH BOLTS, NUTS, AND WASHERS.
 - SINGLE PASS FILLET WELDS $\leq 5/16"$
- VISUALLY INSPECT ALL FIELD WELDS IN ACCORDANCE WITH AWS D1.1.
- VERIFY WELDING PROCEDURES ARE BEING ADHERED TO DURING FIELD WELDING.

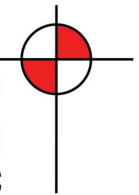
4. CONCRETE:

CONTRACTOR DUTIES:

- SUBMIT CONCRETE MIX DESIGN.
- SUBMIT MANUFACTURER'S CERTIFICATION FOR REINFORCING STEEL.
- SUBMIT REINFORCEMENT SHOP DRAWINGS.
- SUBMIT A PLAN FOR CURING PROCEDURES.

SPECIAL INSPECTOR DUTIES:

- MATERIAL TESTING:
 - PERSONNEL CONDUCTING FIELD TESTS SHALL BE QUALIFIED AS ACI CONCRETE FIELD TESTING TECHNICIAN, GRADE 1 CERTIFICATION PROGRAM, OR THE REQUIREMENTS OF ASTM C 1077.
 - SAMPLE FRESH CONCRETE AT THE POINT OF DISCHARGE.
 - MOLD ONE SET OF CYLINDER TEST SPECIMENS FOR EACH 150 CUBIC YARDS OR EACH 5,000 SQUARE FEET OF SLAB OR WALL SURFACE AREA FOR EACH MIX DESIGN EACH DAY. A MINIMUM OF ONE SET OF CYLINDERS SHALL BE CAST FOR EACH CLASS OF CONCRETE PLACED PER DAY.
 - A SET SHALL INCLUDE FOUR 6X12 INCH CYLINDERS. ONE CYLINDER FROM THE LABORATORY SHALL BE TESTED AT 7 DAYS. TWO CYLINDERS FROM THE LABORATORY SHALL BE TESTED AT 28 DAYS. THE FOURTH CYLINDER SHALL BE HELD IN RESERVE FOR FUTURE TESTING OR IN THE CASE OF AN IMPROPER SAMPLE, AS MAY BE REQUIRED.
 - THE FOLLOWING DOCUMENTATION AND TESTING SHALL BE COMPLETED FOR EACH SET OF CYLINDERS:
 - COMPRESSIVE STRENGTH (ASTM C39)
 - SLUMP (ASTM C143)
 - AIR CONTENT (ASTM C231 OR C173)
 - UNIT WEIGHT (ASTM C138)
 - AMBIENT AND CONCRETE TEMPERATURE (ASTM C1064)
 - TIME AND LOCATION OF PLACEMENT THE SAMPLE REPRESENTS
 - DOCUMENT OTHER INFORMATION SUCH AS THE ADDITION OF WATER, EXCESSIVE WAIT TIME, ETC.
- PERFORM PERIODIC INSPECTIONS TO VERIFY COMPLIANCE FOR THE FOLLOWING:
 - FORMWORK FOR SHAPE, LOCATION, AND DIMENSIONS OF CONCRETE MEMBER BEING FORMED.
 - CONCRETE REINFORCEMENT FOR LOCATION, SIZE, GRADE, AND SPLICE LENGTH.
 - LOCATION OF WALL DOWELS AND OTHER EMBEDMENTS.
 - MAINTENANCE OF SPECIFIED CURING TEMPERATURE AND TECHNIQUES.
 - VERIFY USE OF REQUIRED DESIGN MIX.
 - VERIFY CURING PROCEDURES ARE IN COMPLIANCE WITH THE APPROVED CURING PLAN.
 - PERFORM TESTING OF FLOOR FLATNESS AND LEVELNESS OF CONCRETE SLAB PLACEMENTS IN ACCORDANCE WITH ASTM E1155 AS DIRECTED BY THE OWNER.





TREE MITIGATION (EXISTING CANOPY)

EXISTING TREE CANOPY

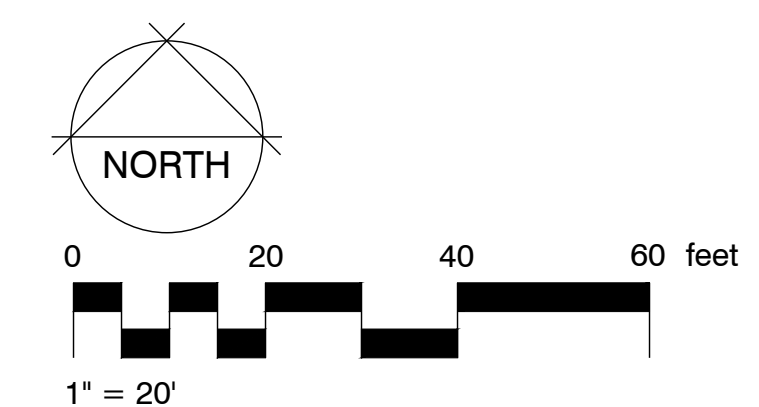
Takeoff: 12,531 sf

Line Item	Quantity	Unit	
A Total Existing Canopy Coverage of Site	Square footage of canopy on site	12531.0	
B Baseline for Mitigation	(Line A times 20 divided by 43,560)	6	
C Existing Canopy Coverage to be Preserved	Square footage of canopy to remain	0	
D Preservation Tree Credit	(Line C divided by 1,000)	0	
E Total Mitigation Requirement	Line B minus Line D	6	(* NOT ENOUGH LAND TO ACCOMMODATE ON SITE)
F Mitigation Option A	On-site Mitigation (Number of Mitigation Units Applicant prefers to use for On-site Mitigation)	0	
G Mitigation Option B	Contribution to the In-Lieu Fund (Line E minus Line F times \$300)	\$1,800	(6 MITIGATED TREES)
 Shade Trees for 43 Parking Spaces	1 tree per 10 parking spaces	5	
 235 LF Street Frontage	1 tree per 50 feet	5	(4 STREET TREES PROPOSED; 1 TREE REQUESTED IN VARIANCE)

* Planting shall adhere to the City of Ridgeland Landscape Ordinance

Note: Preservation, On-Site Mitigation, Contribution to the In-Lieu Fund, or a combination thereof can be used at the discretion of the Applicant to satisfy the Mitigation requirements

* Variance requested to for the 1 street tree.

**PERMIT SET**[illegible]

Tree Mitigation Plan

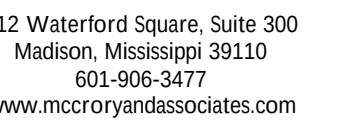
OAKLEY SQUARE - LOT 2
West Jackson Street
RIDGELAND, MISSISSIPPI

These documents may contain color information.
It is recommended that contractor work from a color set of documents

THIS DOCUMENT IS THE COPYWRITED
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PROJECT #: 230911
DATE ISSUED: 4-8-24
DRAWN BY: a.mc.



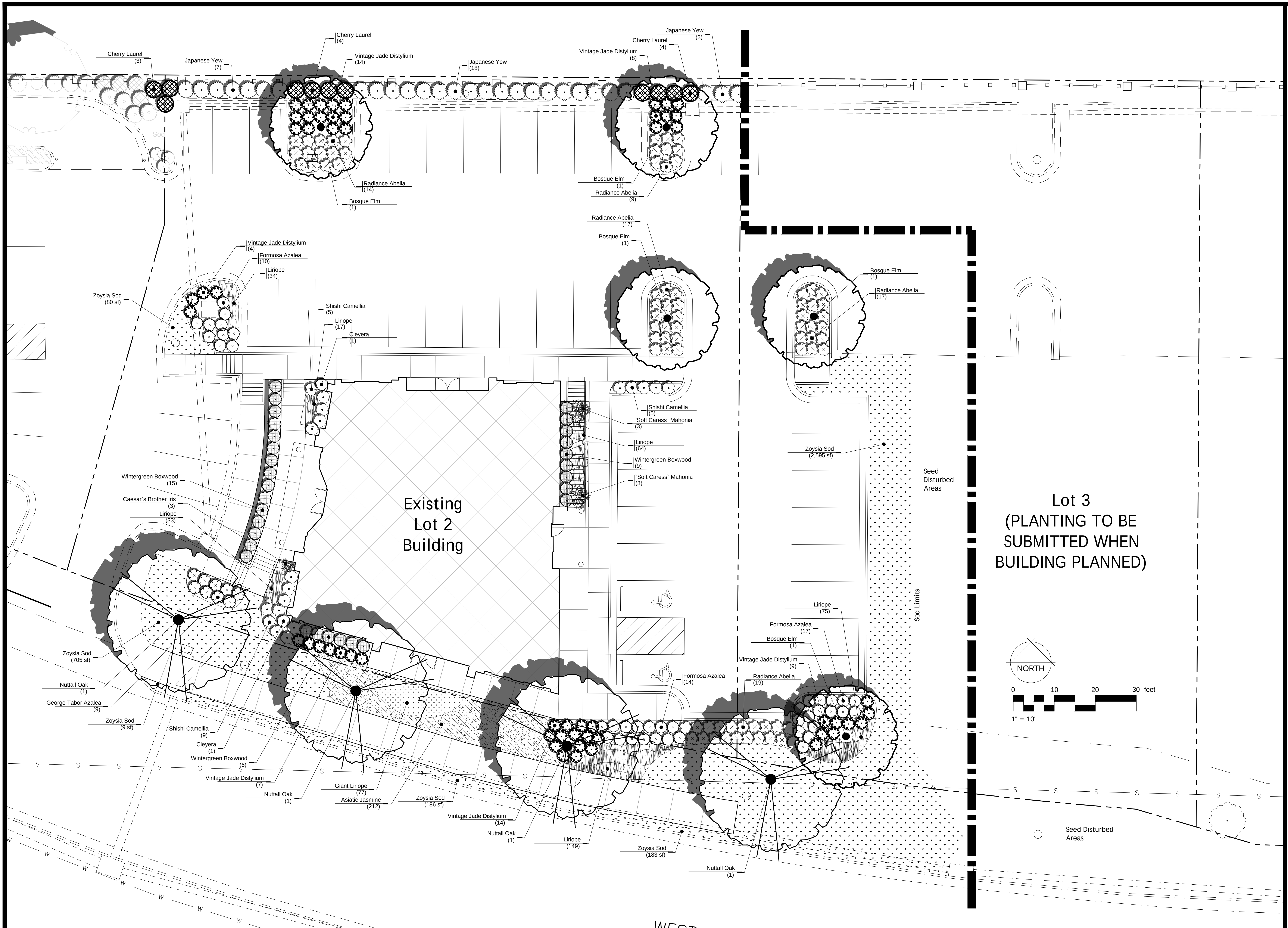
The seal is circular with a dotted border. The text "REGISTERED LANDSCAPE ARCHITECT" is curved along the top inner edge, and "STATE OF MISSISSIPPI" is curved along the bottom inner edge. In the center is an eagle with spread wings perched on a branch. Above the eagle is the name "ANTHONY S. MCCORRORY" and below it is the number "405". A diagonal line crosses the seal from the bottom left to the top right.

[illegible]

It is recommended that contractor work from a color set of documents

PROJECT #: 230911
DATE ISSUED: 4-8-24
DRAWN BY: a.mc.

L2.0



**MINUTES OF A MEETING OF THE ARCHITECTURAL REVIEW BOARD
OF THE CITY OF RIDGELAND, MISSISSIPPI**

A meeting of the Architectural Review Board of the City of Ridgeland, Mississippi, (the “Board”), was duly called, held, and conducted on Tuesday, April 9, 2024 at 6:00 o’clock P.M. in the Ridgeland City Hall in the City of Ridgeland, Madison County, Mississippi.

.....

The following members were present, to-wit:

Bill Dicken, Chairman
Connie Suber
Rick Eades
Robert Moore
Randy Lynn
Jim Woodrick

Members Absent:

Leigh Sullivan
Walter Cox

Also attending:

Jordan Lohman, City Planner

The meeting was called to order by Chairman Bill Dicken. Chairman Dicken led the invocation. It was determined by the members present that there was a quorum.

The first item on the agenda was **TWO GUN TACTICAL - PAINT** located at **287 Highway 51**. Mr. John White presented the project. The applicant is requesting approval of a new paint color for brick portions of their building currently under construction.

Chairman Dicken opened the floor for a motion. Jim Woodrick made a motion to approve the architectural review of the project as a “minor” agenda item. Randy Lynn seconded the motion and a vote was taken thereon as follows:

Connie Suber	Aye
Rick Eades	Aye
Robert Moore	Aye
Randy Lynn	Aye
Jim Woodrick	Aye
Leigh Sullivan	Absent
Walter Cox	Absent

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The second item on the agenda was **OAKLEY SQUARE LOT 2 - REVISED** located at ***318 Jackson Street**. Mr. Jordan Lohman presented the project. The applicant is requesting approval of revised architecture (from two-story to one-story) for a previously approved building.

Chairman Dicken opened the floor for a motion. Jim Woodrick made a motion to approve the architectural review of the project as a “major” agenda item. Rick Eades seconded the motion and a vote was taken thereon as follows:

Connie Suber	Aye
Rick Eades	Aye
Robert Moore	Aye
Randy Lynn	Aye
Jim Woodrick	Aye
Leigh Sullivan	Absent
Walter Cox	Absent

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The third item on the agenda was **ALLEGREZZA BUILDING REMODEL** located at **608 Highway 51**. Mr. Jordan Lohman presented the project. The applicant is requesting approval of architectural renovations/re-imaging of an two existing buildings.

Chairman Dicken opened the floor for a motion. Robert Moore made a motion to table the architectural review of the project until such time that the applicant provides architectural elevations/plans of all four sides of the buildings and a proposed site plan as it relates to the planned demolition of neighboring buildings. Randy Lynn seconded the motion and a vote was taken thereon as follows:

Connie Suber	Aye
Rick Eades	Aye
Robert Moore	Aye
Randy Lynn	Aye
Jim Woodrick	Aye
Leigh Sullivan	Absent
Walter Cox	Absent

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The minutes from the March 12, 2024 meeting were then read and approved by the board. There being no further business to come before the board, the meeting adjourned.

Bill Dicken, Chairman

ATTEST:

Connie Suber, Secretary



MEMORANDUM

TO: The Mayor and Board of Aldermen

FROM: Alan Hart, Public Works Director

DATE: April 11, 2024

RE: **Waste Hauler Services for Collection and Disposal of Recyclables RFP**
Authority to Advertise

I recommend that the Mayor and Board of Aldermen authorize the Public Works Director to advertise for Waste Hauler Services for Collection and Disposal of Recyclables.

Some of the highlights included in the RFP as recommended by the Recycling Committee are as follows:

Services – Residential Curbside and Light Commercial Curbside Collection. Each are entitled to one 64-Gallon cart. Roll-off Bin at Fire Station #2. Two 64-Gallon carts at each Municipal Building.

Schedule – Pickup once per week. Contractor must identify the schedule in the RFP Proposal. The schedule can be changed after execution of the Contract with approval from the Mayor and Board of Aldermen.

Base Bid – Unit Cost Proposal per unit per Month, blending the rate for the municipal buildings

Alternates – Evaluate a cost for a guaranteed maximum CPI of 3.5%, and evaluate the value of the Incentive Program

CPI – We have nailed down clear direction on how to calculate CPI using the Water, Sewer, and Trash CPI numbers. Proposing no cap in the Base Bid, and a cap in the Alternate.

Revenue Sharing – The City will retain 50% of the revenues received from the sale of any collected Recyclables that exceed the cost of processing and transportation.

Holidays - New Years Day, the Fourth of July, Memorial Day, Thanksgiving Day and Christmas Day. At least one collection is required during the week. Any change to a day will require notification by the Contractor.

Collection Method – Contractor may choose either a rear-load collection method or an Automated Side Load collection method. Can change collection one time during the initial 6-year term.

mailing address: P.O. Box 217 • Ridgeland, Ms 39158
street address: 100 W. School Street • Ridgeland, Ms 39157
ph: 601.853.2027 • fax: 601.853.2019 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Alan Hart - director of public works

board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6

ADVERTISEMENT
REQUEST FOR PROPOSALS (RFP)
CITY OF RIDGELAND, MISSISSIPPI
CONTRACT FOR WASTE HAULER SERVICES
FOR COLLECTION AND DISPOSAL OF
CURBSIDE RECYCLABLES

The Mayor and the Board of Alderman of the City of Ridgeland, Mississippi (the “City”) is soliciting sealed written proposals, pursuant to MISS. CODE ANN. §31-7-13(r) (the “Act”) to furnish all labor, materials, work and services (cumulatively, the “Contract Waste Hauler Services” or the “Services”) for the collection and disposal of curbside recycling services, within the current corporate limits of the City or as hereafter expanded, as described in the specifications (the “Specifications”).

Sealed proposals will be received by the City of Ridgeland, Mississippi, until 2:00 P.M., local time, Tuesday May 21, 2024 in the office of the Public Works Department as specified in the contract documents. All envelopes should be clearly marked “Contract Waste Hauler Services for Collection and Disposal of Curbside Recyclables”.

Specifications, proposal forms, and City maps are on file and open to public inspection in the office of the Public Works Department, City of Ridgeland, 100 West School Street, Ridgeland, Mississippi 39157. One copy of the City map, the contract documents, and proposal forms may be procured upon payment of one hundred dollars (\$100.00) which will not be refunded, or an electronic copy can be emailed upon request at no cost.

Proposals shall be typewritten or printed in ink and only on the forms provided. Proposals must be submitted in a sealed envelope. All corrections or erasures shall be initialed by the person signing the proposal. Each entity or person submitting a proposal pursuant to this RFP shall be referred to as a “Proposer” or “Respondent”. A proposal may not be modified, withdrawn or canceled by the Proposer for a period of ninety (90) days following the date and time designated for receipt of proposals.

It is understood that the City reserves the right to reject any and all proposals, and to waive informalities in proposals, and to select the proposal or proposals that, in the opinion of the City shall be the most qualified proposal, on the basis of price, financial responsibility, technology, legal responsibilities and other relevant factors. In accordance with the Act, after selection of the most qualified proposal, the City may negotiate and enter a contract with the person or firm submitting proposals, such contract may not necessarily be limited to the terms of the proposals submitted. If the City deems none of the proposals to be qualified or otherwise acceptable, the request for proposal process may be reinitiated.

All information submitted in response to this Request for Proposals will be considered public information after all proposals are opened.

No telephonic, telegraphic, electronic or facsimile proposals will be accepted unless submitted electronically through Central Bidding. Proposals received after the date and time listed

for receipt will be returned unopened to the Proposer.

Proposals must be clearly identified as such on the front of the sealed envelope in which the proposal is submitted, and the words "Contract Waste Hauler Services for Collection and Disposal of Curbside Recycling Services" should be clearly written on the front of the envelope. Responsibility for timely submittal lies solely with the Proposer. Proposals submitted after 2:00 P.M. local time on Tuesday, May 21, 2024 will not be opened or considered.

Should any Proposer find any discrepancies, or omissions from, the Specifications or in any other proposed contract documents, or should the Proposer be in doubt as to their meaning, the Proposer should at once notify and obtain an interpretation or clarification from the City. Every request for an interpretation and/or clarification, whether relating to Specifications or requirements, shall be made in writing and addressed to the City's Agent. Written questions may be submitted by facsimile or email. Proposer should ensure that the transmittal of electronically sent questions were successfully delivered to the City's Agent. The deadline for asking interpretations, clarifications or questions shall be 5:00 P.M. local time on Friday, May 10, 2024. All responses to such will be given to the Proposers in writing no later than 5:00 P.M. local time on Monday, May 14, 2024. Any interpretation or clarification given in accordance with such request and pursuant to this provision shall be made only by the City Public Works Director or the City Attorney, and shall be in writing, with copies forwarded to all parties requesting bid specifications. No oral interpretation, instruction or information given by any employee or agent of the City shall be binding. The City reserves the right to officially modify or cancel this RFP after issuance. Such modifications shall be made only by written addendum furnished by the Public Works Director, an acknowledgement of which must be submitted with the Respondent's proposal. The Public Works Director may be contacted as follows:

Alan Hart
City of Ridgeland
Public Works Director
100 West School Street
Ridgeland, MS 39157
Tel. 601-853-2027
Fax 601-853-2019
Email: alan.hart@ridgelandms.org

Before submitting any proposal, the Proposer should (a) inspect the area of the proposed work and (b) arrive at a clear understanding of the conditions under which the Services are to be provided. Each Proposer should also be prepared to respond to the Request for Proposals for alternative services. The estimated quantities listed herein are solely for the purposes of comparison and evaluation of proposals.

A certified check or bid bond by a corporate surety licensed to do business in Mississippi and acceptable to the City, in a sum of \$25,000 shall be required to be submitted with the proposal. The bonds required must be accompanied by a certificate of the surety certifying that the Agent who executed the bond was authorized to bind the surety company as of the date of the bond and qualified to do business in the State of Mississippi.

Respondents should submit one original and (4) four copies of their proposal. The original must be clearly marked and must contain the original signatures on all proposal forms. All proposal forms must be submitted in a sealed envelope, addressed in conformance with the requirements previously described herein to:

Attn: Alan Hart
Public Works Director
City of Ridgeland
100 West School Street
Ridgeland, MS 39157

THIS, the 16th day of April, 2024.

CITY OF RIDGELAND, MISSISSIPPI

By: _____/s) Paula

Tierce_____

City Clerk, Paula Tierce

Publish: April 25, 2024
 May 2, 2024



4545 W Brown Deer Road
PO Box 245036
Milwaukee, Wisconsin 53224-9536
414-355-0400 | 800-876-3837
www.badgermeter.com

April 3, 2024

Alan Hart
City of Ridgeland
240 West School Street
Ridgeland, MS 39157

RE: Sole Source Letter

Dear Mr. Hart:

This correspondence confirms that Central Pipe Supply, Inc. is the sole authorized distributor of E-Series® Ultrasonic Meters, Recordall® Disc Meters, HR-E LCD Encoders, BEACON® SaaS and ORION® Endpoints for the City of Ridgeland, MS.

In the event you have any questions regarding this correspondence, we can be reached by telephone at 800-876-3837 or by email at proposals@badgermeter.com.

Sincerely,

BADGER METER, INC.

A handwritten signature in blue ink, appearing to read 'Charla D. Dury', written over the printed name.

Charla D. Dury
Assistant Secretary and Proposal Lead



CENTRAL PIPE SUPPLY - JACKSON
101 WARE ROAD
PEARL, MS 39208
601-939-3322
Fax 601-932-8944

SOLD TO:

CITY OF RIDGELAND
WATER DEPARTMENT
P.O. BOX 217
RIDGELAND, MS 39158-0217



Acknowledgement

ORDER DATE	ORDER NUMBER
03/27/2024	S100368611
CENTRAL PIPE SUPPLY - JACKSON 101 WARE ROAD PEARL, MS 39208 601-939-3322 Fax 601-932-8944	
PAGE NO. 1 of 1	

SHIP TO:

CITY OF RIDGELAND
240 WEST SCHOOL STREET
RIDGELAND, MS 39157-2707

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON		
6186	PORSCHE				
WRITER		SHIP VIA	TERMS	SHIP DATE	FREIGHT ALLOWED
DANIEL TOWNSEND		WILL CALL	NET 30 DAYS	03/30/2024	Yes
ORDER QTY	DESCRIPTION			UNIT PRICE	EXT PRICE
1ea	8" X 20" BADGER G2 BRONZE E-SERIES METER, USG, W/ TWIST TIGHT CONNECTOR, 5' FT LEAD W/ FIRE SERVICE ADDED OPTION Pn: 58959			6796.400/ea	6796.40
				Subtotal	6796.40
				S&H Charges	0.00
				Tax	0.00
				Amount Due	6796.40



CENTRAL PIPE SUPPLY - JACKSON
101 WARE ROAD
PEARL, MS 39208
601-939-3322
Fax 601-932-8944

SOLD TO:

CITY OF RIDGELAND
WATER DEPARTMENT
P.O. BOX 217
RIDGELAND, MS 39158-0217

Acknowledgement

ORDER DATE	ORDER NUMBER
04/01/2024	S100368608
CENTRAL PIPE SUPPLY - JACKSON 101 WARE ROAD PEARL, MS 39208 601-939-3322 Fax 601-932-8944	PAGE NO.
	1 of 1

SHIP TO:

CITY OF RIDGELAND
240 WEST SCHOOL STREET
RIDGELAND, MS 39157-2707

CUSTOMER NUMBER	CUSTOMER PO NUMBER		JOB NAME / RELEASE NUMBER	SALESPERSON	
6186	ALAN				
WRITER		SHIP VIA	TERMS	SHIP DATE	FREIGHT ALLOWED
DANIEL TOWNSEND		OT NEXT TRIP	NET 30 DAYS	04/01/2024	Yes
ORDER QTY	DESCRIPTION			UNIT PRICE	EXT PRICE
3ea	6" X 18" BADGER G2 BRONZE E-SERIES METER, USG, W/ TWIST TIGHT CONNECTOR, 5' FT LEAD W/ FIRE SERVICE ADDED OPTION Pn: 58960			5536.000/ea	16608.00
				Subtotal	16608.00
				S&H Charges	0.00
				Tax	0.00
				Amount Due	16608.00



143-A LeFleurs Square | Jackson, MS 39211
601 355-9526 OFFICE | 601 352-3945 FAX
WAGGONERENG.COM

April 9, 2024

Honorable Gene McGee – Mayor
City of Ridgeland, Mississippi
100 W School Street
Ridgeland, MS 39157

RE: **CONSTRUCTION CONTRACT DOCUMENTS**
Highland Colony Tank and Well
WEI Project #21259.002

Dear Mayor McGee:

The enclosed five sets of Contract Documents, executed by the Contractor, require execution by the City. Please ask the City Attorney to review them for correctness and legal sufficiency and sign and date on page H-1. Upon completion of this review, please sign the Contract Agreement on page E-4 and date page E-1. Also date the Performance Bond (F-1 & F-2), the Payment Bond (G-1 & G-2), and the Power of Attorney for bonds (F-3 & G-3) the same date as the Contract Agreement. All places that need to be signed and/or dated are tabbed indicating what needs to be done on each page.

Upon completion of Document execution, please retain two copies for the Board minutes and files and return three copies to this office for further distribution.

Should you have any questions or need additional information, please contact me. As always, we appreciate the opportunity to be of service to the City of Ridgeland.

Sincerely,

Hayden Overby, P.E.
Sr. Project Manager

HO/jm

Cc: Alan Hart, Public Works, City of Ridgeland
Hayden Overby, P.E., Sr. Project Manager, Waggoner Engineering Inc.
Cline Stone, Asst. Project Manager, Waggoner Engineering Inc.

CONTRACT

THIS AGREEMENT, made this the _____ day of _____, 2024, by and between the **CITY OF RIDGELAND** hereinafter called "OWNER" and Hemphill Construction Co., Inc. doing business as (an Individual), (a Partnership), (a Limited Liability Company), or (a Corporation) hereinafter called "CONTRACTOR".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned:

1. The CONTRACTOR will commence and complete the construction of **"HIGHLAND COLONY TANK & WELL"** hereinafter called "PROJECT".
2. The CONTRACTOR will furnish all of the material, supplies, tools, equipment, labor and other services necessary for the construction and completion of the PROJECT described herein.
3. The CONTRACTOR will commence the work required by the CONTRACT DOCUMENTS within 10 calendar days after the date of the NOTICE TO PROCEED and will complete the PROJECT within 700 calendar days, unless the period for completion is extended otherwise by the CONTRACT DOCUMENTS.
4. The CONTRACTOR agrees to perform all of the work described in the CONTRACT DOCUMENTS, and comply with the terms therein for the sum of \$9,612,018.00 or as shown in the BID Schedule.
5. The term "CONTRACT DOCUMENTS" means and includes the following:
 - A. This Agreement
 - B. Instruction to Bidders
 - C. Signed Copy of Proposal Form and Bidder's Certificate
 - D. Executed Non-Collusion Form and Compliance Statements
 - E. Executed Performance Bond
 - F. Executed Payment Bond
 - G. NSPE General Conditions
 - H. Special Contract Provisions
 - I. PLANS and SPECIFICATIONS prepared or issued by **Waggoner Engineering, Inc.** and dated JANUARY 2024.
 - K. ADDENDA:
No. 1 Dated 1/26/2024
No. 2 Dated 2/26/2024
No. 3 Dated 3/07/2024
 - L. All state and federal government conditions, specifications, regulations and requirements bound herein.
6. The CONTRACTOR agrees to abide by the following consequences for failure to complete the project within the time specified in the CONTRACT DOCUMENTS:

- A. LIQUIDATED DAMAGES - CONTRACTOR shall pay to OWNER for each and every calendar day that he shall be in default in attaining Completion of the Work within the time stipulated the sum of \$ 700 as liquidated damages. The CONTRACTOR shall be liable for the continued assessment of liquidated damages of \$700 for each calendar day that he shall be in default in completing the Work within the stipulated time as provided herein. Since the OWNER'S losses are due to the CONTRACTOR'S delay and are not readily ascertainable, the amount provided herein for liquidated damages constitutes agreed damages and not a penalty.
- B. INDEMNIFICATION - In addition to payment of the above liquidated damages, CONTRACTOR shall fully indemnify and hold harmless the OWNER, the ENGINEER and their officers, personnel, and agents from and against: (1) any and all fines, civil penalties, and assessments levied by the State of Mississippi Office of Pollution Control, State of Mississippi Bureau of Environmental Health or any federal or state court for failure to meet, perform, or comply with any part of the time schedule as defined in the Contract Documents, and (2) any and all claims, damages, losses, expenses, liabilities, actions, judgments, and decrees of any and every nature whatsoever in any manner caused by, resulting from, or arising out of such failure.
- C. RIGHT OF SET-OFF - The OWNER, in addition to its other remedies under this Contract and in law and in equity, may deduct from monies which become due the CONTRACTOR under this Contract any unpaid amounts which become due to the OWNER under any of the foregoing provisions.
7. The OWNER will pay to the CONTRACTOR in the manner and at such times set forth in the General Conditions such amount as required by the CONTRACT DOCUMENTS. The OWNER shall retain five percent (5%) of the amount of each payment until final completion and acceptance of all work covered by the CONTRACT DOCUMENTS unless otherwise mutually agreed.
8. The CONTRACTOR agrees to allow the OWNER or a duly authorized representatives thereof, access to books, documents, papers and records of the CONTRACTOR which are directly pertinent to the project which is the subject of this Contract, for the purpose of making audits, examinations, excerpts and transcriptions, and CONTRACTOR agrees to insert an identical access to records clause into all subcontracts.
9. The CONTRACTOR shall be held responsible for forfeiture of monies in the event that an audit indicates his failure to keep adequate records, including change orders, force accounts and payroll records.
10. Attached hereto and made a part of this Contract is a Payment Bond, executed by a Surety Company doing business in the State of Mississippi, in the sum of:

(\$9,612,018.00

)

Nine Million Six Hundred Twelve Thousand Eighteen Dollars and no cents

(not less than one hundred percent of Contract amount)

11. Attached hereto and made a part of this Contract is a Performance Bond, executed by a Surety Company doing business in the State of Mississippi, in the sum of:

(\$9,612,018.00) Nine Million Six Hundred Twelve Thousand Eighteen Dollars and no cents

(not less than one hundred percent of Contract amount)

12. This Agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed or caused to be executed by their duly authorized officials, this Agreement in 5 copies each of which shall be deemed an original on the date first above written.

CITY OF RIDGELAND, OWNER

BY: _____

NAME: _____

TITLE: _____

ATTEST:

BY: _____

NAME: _____

TITLE: _____

(SEAL)

HEMPHILL CONSTRUCTION COMPANY, INC.
CONTRACTOR

BY:  _____

NAME: Richard A. Rula

TITLE: President

ATTEST:

BY:  _____

NAME: Mary Beth Harrison

TITLE: Secretary

(SEAL)

END OF SECTION

PERFORMANCE BOND

Bond # K4180001A

KNOW ALL MEN BY THESE PRESENTS:

That Hemphill Construction Company, Inc.

(Name of Contractor)

PO Drawer 879 (1858 Hwy 49 South), Florence, MS 39073

(Address of Contractor)

a Corporation hereinafter called "PRINCIPAL", and
(Corporation, Partnership, Limited Liability Company
or Individual)

hereinafter called "SURETY",

Federal Insurance Company

(Name of Surety)

are held and firmly bound unto the **CITY OF RIDGELAND** hereinafter called "OWNER" in the penal sum of

Nine Million Six Hundred Twelve Thousand Eighteen Dollars and no cents Dollars (\$ 9,612,018.00)

in lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such that whereas, the PRINCIPAL entered into a certain Contract with the OWNER, dated the _____ day of _____, 2024, a copy of which is hereto attached and made a part hereof for the construction of:

"HIGHLAND COLONY TANK & WELL"

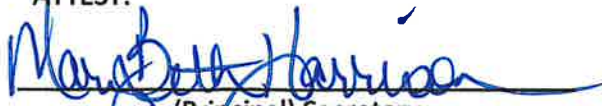
NOW, THEREFORE, if the PRINCIPAL shall well, truly and faithfully perform its duties, all the undertakings, covenants, terms, conditions, and agreements of said Contract during the Original term thereof, and any extensions thereof which may be granted by the OWNER, with or without notice to the SURETY and during the one year guaranty period and if he shall satisfy all claims and demands incurred under such Contract, and shall fully indemnify and save harmless the OWNER from all costs and damages which it may suffer by reason of failure to do so, and shall reimburse and repay the OWNER of all of outlay and expense which the OWNER may incur in making good any default, then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, FURTHER, that the said SURETY for value received hereby stipulates and sees that no change, extension of time, alteration or addition to the terms of the Contract or to the WORK to be performed hereunder or the SPECIFICATIONS accompanying the same shall in any wise affect its obligation on this BOND, and it does hereby waive notice of any such change, extension of time, alteration or addition to the loans of this Contract or to the WORK or to the SPECIFICATIONS.

PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may not yet be satisfied.

WITNESS WHEREOF, this instrument is executed in six (6) counterparts, each of which shall be deemed an original, this the _____ day of _____, 2024.

ATTEST:

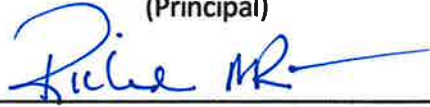

(Principal) Secretary
Mary Beth Harrison

(SEAL)

Hemphill Construction Company, Inc.

(Principal)

By

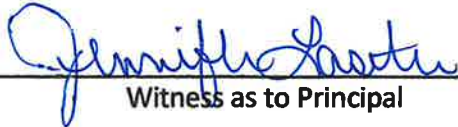


Richard A. Rula, President

P O Drawer 879

(Address)

Florence MS 39073-0879


Witness as to Principal

P O Drawer 879

(Address)

Florence MS 39073-0879

ATTEST:

(SEAL)

Federal Insurance Company

(Surety)

By

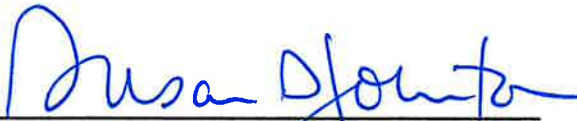


Attorney-in-Fact Mary Anne Goodin

P O Box 1650

(Address)

Whitehouse Station NJ 08889-1650



Witness as to Surety
Susan G. Johnston, MS Resident Agent

2640 South Frontage Road

(Address)

Vicksburg MS 39180

NOTE: Date of BOND must not be prior to date of CONTRACT. If CONTRACTOR is Partnership, all partners should execute BOND.

IMPORTANT: Surety companies executing BONDS must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the State where the Project is located.

END OF SECTION

F-2

Power of Attorney

Federal Insurance Company | Vigilant Insurance Company | Pacific Indemnity Company

Know All by These Presents, That **FEDERAL INSURANCE COMPANY**, an Indiana corporation, **VIGILANT INSURANCE COMPANY**, a New York corporation, and **PACIFIC INDEMNITY COMPANY**, a Wisconsin corporation, do each hereby constitute and appoint **Ronald Lee Andrews, Mary Anne Goodin and Susan G. Johnston** of Vicksburg, Mississippi

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, said **FEDERAL INSURANCE COMPANY**, **VIGILANT INSURANCE COMPANY**, and **PACIFIC INDEMNITY COMPANY** have each executed and attested these presents and affixed their corporate seals on this **1st** day of **August, 2019**.

Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

Stephen M. Haney

Stephen M. Haney, Vice President



STATE OF NEW JERSEY

County of Hunterdon

SS.

On this **1st** day of **August, 2019**, before me, a Notary Public of New Jersey, personally came Dawn M. Chloros, to me known to be Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY, the companies which executed the foregoing Power of Attorney, and the said Dawn M. Chloros, being by me duly sworn, did depose and say that she is Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY and knows the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that she signed said Power of Attorney as Assistant Secretary of said Companies by like authority; and that she is acquainted with Stephen M. Haney, and knows him to be Vice President of said Companies; and that the signature of Stephen M. Haney, subscribed to said Power of Attorney is in the genuine handwriting of Stephen M. Haney, and was thereto subscribed by authority of said Companies and in deponent's presence.

Notarial Seal



KATHERINE J. ADELAAR
NOTARY PUBLIC OF NEW JERSEY
No. 2316685
Commission Expires July 18, 2024

Katherine J. Adelaar
Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY on August 30, 2016:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

- (1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.
- (2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.
- (3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Dawn M. Chloros, Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY (the "Companies") do hereby certify that

- (i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
- (ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this



Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:

Telephone (908) 903-3493 Fax (908) 903-3656 e-mail: surety@chubb.com

PAYMENT BOND

Bond # K4180001A

KNOW ALL MEN BY THESE PRESENTS: That

Hemphill Construction Company, Inc.

(Name of Contractor)

PO Drawer 879 (1858 Hwy 49 South), Florence, MS 39073

(Address of Contractor)

a Corporation hereinafter called "PRINCIPAL", and
(Corporation, Partnership, Limited Liability Company
or Individual)

hereinafter called "SURETY",

Federal Insurance Company

(Name of Surety)

are held and firmly bound unto the **CITY OF RIDGELAND** hereinafter called
"OWNER" in the penal sum of

Nine Million Six Hundred Twelve Thousand Eighteen Dollars and no cents Dollars (\$ 9,612,018.00)

in lawful money of the United States, for the payment of which sum well and truly to be made, we
bind ourselves, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such that whereas, the PRINCIPAL entered into a certain
Contract with the OWNER, dated the ____ day of _____, 2024, a copy of which is
hereto attached and made a part hereof for the construction of:

"HIGHLAND COLONY TANK & WELL"

NOW, THEREFORE, if the PRINCIPAL shall promptly make payment to all persons, firms,
SUBCONTRACTORS, and corporations furnishing materials for or performing labor in the
prosecution of the WORK provided for in such Contract, and any authorized extension or
modification thereof, including all amounts due for materials, lubricants, oil, gasoline, coal and
coke, repairs on machinery, equipment and tools, consumed or used in connection with the
construction of such WORK, and all insurance premiums on said WORK, and for all labor,
performed in such WORK whether by SUBCONTRACTOR or otherwise, then this obligation shall be
void; otherwise to remain in full force and effect. PROVIDED, FURTHER, that the said SURETY for
value received hereby stipulates and sees that no change, extension of time, alteration or addition
to the terms of the Contract or to the WORK to be performed hereunder or the SPECIFICATIONS
accompanying the same shall in any wise affect its obligation on this BOND, and it does hereby
waive notice of any such change, extension of time, alteration or addition to the loans of this
Contract or to the WORK or to the SPECIFICATIONS. PROVIDED, FURTHER, that no final settlement
between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder,
whose claim may not yet be satisfied.

PROVIDED, FURTHER, that no final settlement between the OWNER and the CONTRACTOR shall
abridge the right of any beneficiary hereunder, whose claim may not yet be satisfied.

WITNESS WHEREOF, this instrument is executed in six (6) counterparts, each of which shall be deemed an original, this the 2 day of , 2024.

ATTEST:


(Principal) Secretary
Mary Beth Harrison

(SEAL)

Hemphill Construction Company, Inc.

(Principal)

By



Richard A. Rula, President

P O Drawer 879

(Address)

Florence MS 39073-0879



Witness as to Principal

P O Drawer 879

(Address)

Florence MS 39073-0879

ATTEST:

(SEAL)

Federal Insurance Company

(Surety)

By



Attorney-in-Fact Mary Anne Goodin

P O Box 1650

(Address)

Whitehouse Station NJ 08889-1650



Witness as to Surety

Susan G. Johnston, MS Resident Agent

2640 South Frontage Road

(Address)

Vicksburg MS 39180

NOTE: Date of BOND must not be prior to date of CONTRACT. If CONTRACTOR is Partnership, all partners should execute BOND.

IMPORTANT: Surety companies executing BONDS must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the State where the Project is located.

END OF SECTION

G-2

Power of Attorney

Federal Insurance Company | Vigilant Insurance Company | Pacific Indemnity Company

Know All by These Presents, That **FEDERAL INSURANCE COMPANY**, an Indiana corporation, **VIGILANT INSURANCE COMPANY**, a New York corporation, and **PACIFIC INDEMNITY COMPANY**, a Wisconsin corporation, do each hereby constitute and appoint **Ronald Lee Andrews, Mary Anne Goodin and Susan G. Johnston of Vicksburg, Mississippi**-----

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, said **FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY** have each executed and attested these presents and affixed their corporate seals on this **1st day of August, 2019**.

Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

Stephen M. Haney

Stephen M. Haney, Vice President



STATE OF NEW JERSEY

County of Hunterdon

ss.

On this **1st day of August, 2019**, before me, a Notary Public of New Jersey, personally came Dawn M. Chloros, to me known to be Assistant Secretary of **FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY**, the companies which executed the foregoing Power of Attorney, and the said Dawn M. Chloros, being by me duly sworn, did depose and say that she is Assistant Secretary of **FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY** and knows the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that she signed said Power of Attorney as Assistant Secretary of said Companies by like authority; and that she is acquainted with Stephen M. Haney, and knows him to be Vice President of said Companies; and that the signature of Stephen M. Haney, subscribed to said Power of Attorney is in the genuine handwriting of Stephen M. Haney, and was thereto subscribed by authority of said Companies and in deponent's presence.

Notarial Seal



KATHERINE J. ADELAAR
NOTARY PUBLIC OF NEW JERSEY
No. 2316685
Commission Expires July 16, 2024

Katherine J. Adelaar

Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of **FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY** on August 30, 2016:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

- (1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.
- (2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.
- (3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Dawn M. Chloros, Assistant Secretary of **FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY** (the "Companies") do hereby certify that

- (i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
- (ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this



Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:
Telephone (908) 903-3493 Fax (908) 903-3656 e-mail: surety@chubb.com



HEMPCON365

DJACOBS

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/25/2024

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

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

PRODUCER Fisher Brown Bottrell Insurance, Inc. P. O. Box 1490 Jackson, MS 39215	CONTACT NAME: Denise Jacobs, CAWC		
	PHONE (A/C, No, Ext): (601) 960-7445	FAX (A/C, No): (601) 208-8465	
	E-MAIL ADDRESS: DJacobs@fbbins.com		
INSURED Hemphill Construction Company, Inc. Drawer 879 Florence, MS 39073	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Zurich American Insurance Company		16535
	INSURER B : Travelers Property Casualty Company of America		25674
	INSURER C : Aspen American Insurance Co.		43460
	INSURER D :		
	INSURER E :		
INSURER F :			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☐ LOC OTHER:			GLO015151406	2/1/2024	2/1/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 EBL AGGREGATE \$ 2,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			BAP015151506	2/1/2024	2/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☐ UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			CUP8S59631224NF	2/1/2024	2/1/2025	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
A	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☒ Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WC015151306	2/1/2024	2/1/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Excess			CX00FD224	2/1/2024	2/1/2025	\$ 15,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Reference Only Project: H24064 - Highland Colony Tank & Well, Ridgeland, MS

CERTIFICATE HOLDER

CANCELLATION

City of Ridgeland
100 W. School St.
Ridgeland, MS 39157

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

AUTHORIZED REPRESENTATIVE

**ADDITIONAL REMARKS SCHEDULE**

AGENCY Fisher Brown Bottrell Insurance, Inc.		NAMED INSURED Hemphill Construction Company, Inc. Drawer 879 Florence, MS 39073	
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Certificate Wording

The General Liability, Automobile Liability & Umbrella Liability policies contain blanket additional insured wording on a primary/non-contributory basis when required by written contract. General Liability includes ongoing and completed operations for additional insureds when required by written contract. General Liability, Automobile Liability, Workers Compensation & Umbrella Liability policies contain blanket waiver of subrogation wording when required by written contract. Blanket 30 day notice of cancellation to certificate holders in regards to General Liability, Auto Liability and Workers Compensation when required by written contract. Richard Rula and Stephen Rula are excluded from Workers Compensation coverage. All coverage is subject to policy terms, conditions and exclusions.

**CERTIFICATION BY PROPOSED PRIME OR SUBCONTRACTOR
REGARDING EQUAL EMPLOYMENT OPPORTUNITY**

Project Number _____

INSTRUCTIONS

This certification is required pursuant to Executive Order 11246, Part II, Section 203(b), (30 F.R. 12319-25). Any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clauses; and, if so, whether it has filed all compliance reports due under applicable instructions. Where this certification indicates that the prime or subcontractor has not filed a compliance report due under applicable instruction, such contractor shall be required to submit a compliance report.

THIS FORM, ALONG WITH ITEMS LISTED IN SPECIAL NOTICE #1, IS TO BE SUBMITTED BY LOW BIDDER AND PROPOSED SUBCONTRACTORS WITH A PROCUREMENT VALUE OVER \$10,000 TO THE OWNER TEN (10) DAYS AFTER BID OPENING.

Prime or Subcontractor's Name: Hemphill Construction Company, Inc.

Address: P.O. Drawer 879

Florence, MS 39073

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause. YES X NO _____
2. Compliance Reports were required to be filed in connection with such contract or subcontract. YES X NO _____
If YES, state what reports were filed and with what agency.
3. Bidder has filed all compliance reports due under applicable instructions YES X NO _____
4. If answer to item 3 is NO, please explain in detail on reverse side of this certification. The information above is true and complete to the best of my knowledge and belief. (A willfully false statement is punishable by law - U.S. Code, Title 18, Section 1001.)

Richard A. Rula, President

NAME AND TITLE OF SIGNER (PLEASE TYPE)



SIGNATURE

DATE

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

Under Executive Order 12549 individuals or organizations debarred from participation in Federal Assistance Programs may not receive an assistance award under a federal program or subagreement thereunder for \$25,000 or more. Accordingly, each recipient of an American Rescue Plan Act Rural Water Infrastructure Grant or a contract (engineering or construction) awarded under a loan must complete the following certification (see 40 CFR 32.510).

The grant recipient must obtain this certification from all contractors (prime construction contractor and subcontractors/equipment/material suppliers). The Department will not approve the award of a contract for ARPA RWAIG participation until the grant recipient certifies that certification has been obtained from the successful bidder and his sub-contractors. Prime and subcontractor/equipment/material suppliers' certifications must be included with the executed contract documents submittal to the Department.

The prospective participant certifies to the best of their knowledge and belief that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency
- (b) Have not within a three year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (b) of this certification, and
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 U.S.C. Subsection 1001, a false statement may result in a fine of up to \$10,000 or imprisonment for up to 5 years, or both.

Hemphill Construction Company, Inc.

Prime or Subcontractor's Name



Signature/Date

() I am unable to certify the above statements. Attached is my explanation.

Exhibit C
Waggoner Engineering, Inc.
Task Order Form

Task Order No. 003	
Additional Pages Attached: 0	
Date of Task Order: April 10, 2024	
TASK ORDER TO THE GENERAL SERVICES AGREEMENT BETWEEN WAGGONER ENGINEERING, INC. AND CITY OF RIDGELAND	

This Task Order to the General Services Agreement between Waggoner Engineering, Inc. and City of Ridgeland dated October 3, 2023 is a part of, and is subject to all the terms and conditions of the Agreement unless specifically provided otherwise herein.

1. Project Name:	Railroad District/ West Jackson Street Safe Streets and Roads for All (SS4A) Discretionary Program Application
2. Project Number:	0021259.003
3. Project Manager for Client:	Alan Hart, PLA
4. Project Manager for Waggoner:	Hayden Overby, PE
5. Method of Compensation:	Hourly
6. Task Order Cost:	\$20,000
7. Scope of Work (see additional pages attached):	Waggoner will assist in developing a Safe Streets and Roads for All (SS4A) Discretionary Program application that includes gathering data, developing narratives, and collecting required documents for the City's approximately \$17 million Railroad District/ West Jackson Street improvements.

8. Schedule of Performance (see additional pages attached):	Application deadline May 16, 2024
9. Approved Subconsultants:	
10. Special Provisions:	

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives effective as of the date set forth above.

CITY OF RIDGELAND

WAGGONER ENGINEERING, INC.



By: Gene F. McGee

By: Zach Adams

Title: Mayor

Title: Vice President

PROFESSIONAL SERVICES AGREEMENT AMENDMENT #1

PROJECT NAME: **General Engineering and Technical Support**

This Amendment is by and between

City of Ridgeland

P.O. Box 217

Ridgeland, MS 39158-0217

hereafter referred to as the “Client”, and

Waggoner Engineering, Inc. (WEI)

143-A LeFleurs Square

P.O. Box 12227

Jackson, Mississippi 39236-2227

WHEREAS, Client and WEI entered into a General Services Agreement (Agreement) on October 3, 2023, and

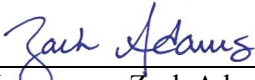
WHEREAS, the City of Ridgeland requested additional contract terms and conditions to be included in the contract.

THEREFORE, both parties mutually agree as follows:

To add Attachment I: Federal & MCWI Terms and Conditions,

All other sections of the original Agreement not amended shall remain in full force and in effect for the duration of this amended period.

APPROVED FOR
WAGGONER ENGINEERING, INC.

By: 
Printed Name: Zach Adams
Title: Vice President
Date: 4/10/2024

APPROVED FOR
CITY OF RIDGELAND

By: _____
Printed Name: Gene F. McGee
Title: Mayor, City of Ridgeland
Date: _____

**ATTACHMENT I: FEDERAL &
MCWI TERMS AND
CONDITIONS**

1. AUTHORITY TO PARTICIPATE IN THIS AGREEMENT

The Contracted Party certifies that (a) it is either a 1) state agency, 2) a validly organized business that is authorized to do business in the state of Mississippi, 3) a nongovernmental organization, or 4) a political subdivision of the state of Mississippi with valid authority to enter into this agreement and; (b) entry into and performance under this agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and (c) notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this agreement.

2. DEBARMENT AND SUSPENSION

Contractor/Contracted Parties certifies to the best of its knowledge and belief, that it:

- A. is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;
- B. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;
- C. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- D. is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 2.B. and Article 2.C., above; and,
- E. has not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

This agreement is subject to 31 C.F.R. Part 19.

3. INDEMNIFICATION

To the extent allowed by state law, Contracted Party agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and the Department's contractors from and against any and all claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of any Contracted Party, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

4. RELATIONSHIP STATUS

The Contracted Party acknowledges and agrees that MDEQ is not a party, in any manner whatsoever, to any contract between the SUBRECIPIENT and the construction contractor(s), engineer(s), attorney(s), equipment supplier(s), contractor(s), or between any other parties of any kind whatsoever (hereinafter collectively referred to as "vendor"). The SUBRECIPIENT and Contracted Party also acknowledge and agree that any benefit to vendors contracting with the SUBRECIPIENT or Contracted Parties arising from or associated with this Agreement is strictly incidental and all such vendors are not and are not intended to be considered as third party beneficiaries under any agreement between MDEQ and the SUBRECIPIENT.

Upon execution of any contract between the SUBRECIPIENT and any other party in regard to the project, MDEQ does not assume any authorities, duties, responsibilities, or liabilities under such contract. The SUBRECIPIENT and Contracted Party shall not have any authority to bind or otherwise obligate MDEQ, directly or indirectly, under any contract or agreement between the SUBRECIPIENT and any other party. The SUBRECIPIENT, Contracted Party and its vendors acknowledge and agree that any action taken by MDEQ in its role of grantor, or in its separate and distinct role as regulator shall not in any way change or alter its position as that of grantor.

MDEQ does not have any authority, duty, responsibility, or liability in contract claims or dispute identification, negotiation, resolution, or any other actions regarding contract claims under the contract(s) between the SUBRECIPIENT and any other party. The SUBRECIPIENT and the Contracted Party acknowledge and agree that MDEQ is not obligated to review, comment on, approve, or discuss the merits of any contract claims presented by or to any party. Any MDEQ reviews, approvals, observations, presence at meetings, written communications, verbal communications or other actions are not to be interpreted as addressing the merits of any claims, nor are they to be construed as interpreting the contract between the SUBRECIPIENT and the Contracted Party or any other parties.

5. ACCESS TO RECORDS

Provided Contracted Party is given reasonable advance written notice and such inspection is made during normal business hours of Contracted Party, then the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of Contracted Party's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the Contracted Party's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by Contracted Party for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

Contracted Party is not required to retain the above-mentioned records for the ten (10) year period prescribed in this Section and the "Right to Audit" provision only if all of the following conditions are satisfied:

- A. Contracted Party has provided all of the documents described above and in the "Right to Audit" provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;
- B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before Contracted Party provides the records and corresponding certification to MDEQ, in which case, Contracted Party shall retain the records until all issues arising out of the action are finally resolved; and
- C. Contracted Party provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

6. RECORD RETENTION AND RIGHT TO AUDIT

The Contracted Party shall maintain and retain books, documents, papers, financial records and other records, including electronic records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. Contracted Party shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor's Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims,

investigations, or audit findings involving the records have been resolved and final action taken.

7. RIGHT TO INSPECT WORK; SITE ACCESS

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Upon request by MDEQ, Contracted Party shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to the performance of the Work.

8. CONFLICT OF INTEREST

The Contracted Party covenants that he presently has no interest and shall not acquire any interest direct or indirect in the Project that is the subject to this Agreement or any parcels therein, where applicable, or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Contracted Party further covenants that, in the performance of this agreement, no person having any such interest shall be employed. The Contracted Party agrees to establish safeguards to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have a family, business, or other tie.

9. COOPERATION AND EVALUATION

The Contracted Party agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, the Contracted Party agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

10. COMPLIANCE WITH THE CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

Overtime requirements. No Contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

Violation: Liability For Unpaid Wages and Liquidated Damages. In the event of any

violation of the clause set forth in paragraph (1) of this section the Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory).

11. BYRD ANTI-LOBBYING AMENDMENT

Subgrantee shall certify that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S. C. 1352. Subgrantee shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal Award. Subgrantee shall require all contractors and lower-tier subgrantees to submit these same certifications. Subgrantee shall adhere to mandatory standards and policies on energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).



police department

April 8, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Southern AgCredit (Customer Appreciation Fish Fry)

I have attached a request for a Special Event Permit from Madeline Twilbeck with Southern AgCredit. This event is their Annual Customer Appreciation Fish Fry scheduled Tuesday, May 7, 2024, from 4:00 p.m. until 8:00 p.m. This event will be held at Southern AgCredit located at 306 Commerce St. Ridgeland, MS.

Ms. Twilbeck is expecting a crowd of approximately 200 participants. Southern AgCredit staff and volunteers will be responsible for setting up and cleaning up upon the conclusion of the event. There are restrooms on-site to accommodate the guests for the event. There will be a 1-man band playing in the parking lot for entertainment. Businesses close to the event will be closed or will be closing shortly after commencement time and should not be disturbed.

This event will not generate overtime for the police department and on-duty officers will conduct periodic checks of the area during this time.

Checks in the amount of \$100.00 and \$1,000.00 representing requisite filing fees and bond fees were collected. Also included is the Application for Permit to Play On-Premises Music.

Your consideration and approval will be greatly appreciated.



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: Customer Appreciation Fish-Fry
EVENT LOCATION: Southern AgCredit
EVENT DATE: Beginning May 7, 2024 to Ending _____ Multiple Days: ☐ YES ☒ NO
EVENT HOURS: Beginning 4:00 PM to Ending 7:00 PM
TYPE OF EVENT: Customer Appreciation Event
EVENT POINT OF CONTACT: Madeline Twilbeck CELL NUMBER: 601-863-9174
(This person must remain on scene during the entire event)
NAME OF ORGANIZATION: Southern AgCredit
ADDRESS: 306 Commerce Center Dr. CITY/STATE/ZIP: Ridgeland, MS 39157
ESTIMATED CROWD SIZE: 200 NUMBER OF EVENT PERSONNEL: 20-25
ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: Office Building
ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Staff

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: _____

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☐ YES ☒ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO
If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☐ YES ☒ NO LOCATION(s): _____

POLICE/SECURITY PERSONNEL REQUIRED: _____ ☐ Police Dept. Assigned ☐ Self-Hired ☒ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Madeline Twilbeck Contact Number: 601-863-9174

Applicant Signature: Madeline Twilbeck Date: 2/20/24

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>2/21/24</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .		
Chief of Police or Designee:	DATE: <u>4-10-2024</u>	
Number of Overtime Officers: <u>0</u>	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC
(Please allow minimum 30 days for approval)



DATE OF APPLICATION: March 29, 2024
EVENT NAME: Customer Appreciation Fish - Fry
EVENT LOCATION: Southern AgCredit
DESCRIPTION OF ON-PREMISES ACTIVITY: One-man band with piano or
guitar / Fish - Fry
DATE OF ACTIVITY: Beginning May 7, 2024 to Ending _____
HOURS OF ACTIVITY: Beginning 4:00 PM to Ending 7:00 PM
ACTIVITY POINT OF CONTACT: Madeline Twilbeck CELL NUMBER: 601-863-9174

(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Southern AgCredit
ADDRESS: 306 Commerce Center Dr. CITY/STATE/ZIP: Ridgeland, ms 39157
https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: One-man
band with one speaker. Music will start around
5:00 PM & end at 7:00 PM

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Madeline Twilbeck Date: 2/20/24

☒ APPROVED

☐ DENIED

Chief of Police or Designee: [Signature]

Date: 4-10-2024

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



police department

April 9, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Center for Integrative Health-Spring Into Wellness 5K

I have attached a request for a Special Event Permit from Mike Crandall with MS Race Timing submitted on behalf of the UMC Center for Integrative Health. This event is a 5K scheduled for Saturday, May 4, 2024, from 8:00 am to 11:30 am at the Holmes CC Wellness and Fitness Center.

Mr. Crandall is expecting 200 participants. There will be restrooms on site for the event. Staff and volunteers will set up and clean up after the event. Recycling trash bins will be present.

This event will generate overtime for the Ridgeland Police Department for seven (7) officers for approximately three (3) hours. The use of reserve officers will be made if they are available for duty.

Checks in the amount of \$100.00 and \$1,000.00 representing the filing fee and bond fee were attached with the Special Event Permit.

Your Consideration and approval will be greatly appreciated.

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Brian Myers - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6

Ridgeland Police Department

Intradepartmental Memorandum

TO: ASSIGNED PERSONNEL **DATE:** 13 MARCH 2024

FROM: LT. EDDY ADDISON

SUBJECT: POST ASSIGNMENT FOR CENTER FOR INTEGRATIVE HEALTH "SPRING INTO WELLNESS" 5K AND FUN RUN

We have received a Special Events Permit application from Michael Crandall with MS Race Timing submitted on behalf of the Center for Integrative Health. The event is a 5K scheduled for **Saturday, May 4, 2024**, and will be at the Holmes CC Wellness and Fitness Center at 331 Sunnybrook Road. The event will begin at 8:00 a.m. and end at 11:30 a.m. The 5K run will commence at 8:30 a.m. and the fun run will commence at 9:15 to 9:30 a.m. Ms. Diana Jimenez Gonzalez is our point of contact and can be reached at 769-610-3909. Below are post assignments for this detail.

Officer	Badge No.	Post Assignment	Post #
K. Mathis	64	Command/ Lead	Command
E. Peacock	132	Ridgeland Avenue/HCC Wellness	1
R. Stacey	181	Ridgeland Avenue/Sunnybrook	2
P. Kendrick	177	Ridgeland Avenue/Fire Station	3
R. Bracey	66	Ridgeland Avenue/Old Town Crossing	4
S. Young	34	West Jackson/Old Town Crossing	5
E. Banks	134	West Jackson/Sunnybrook	6

Officers will meet at 0730 hours at roll call for event briefing and be on post no later than 0815 hours. Officers will wear special event uniform along with safety vest. Any deviation or request for re-assignments will be made through and approved by Lt. Eddy Addison. The on-duty shift supervisor should be contacted in the event additional manpower is needed.

A copy of the route description is attached for officers' review.



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: Spring into Wellness 5K and Health Fair
EVENT LOCATION: HCC Wellness and Fitness Center, 331 Sunnybrook Road, Ridgeland, MS
EVENT DATE: Beginning May 4, 2024 to Ending May 4, 2024 Multiple Days: ☐ YES ☒ NO
EVENT HOURS: Beginning 8:00 AM to Ending 11:30
TYPE OF EVENT: 5K Run/Walk/ Fun Run/ Health Fair
EVENT POINT OF CONTACT: Diana Jimenez Gonzalez CELL NUMBER: 769-610-3909
(This person must remain on scene during the entire event)
NAME OF ORGANIZATION: UMC Center for Integrative Health
ADDRESS: 331 Sunnybrook Road CITY/STATE/ZIP: Ridgeland, MS 39157
ESTIMATED CROWD SIZE: 200 participants NUMBER OF EVENT PERSONNEL: 20
ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: Located on site
ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Area will be cleared by staff after event

RECYCLING PROGRAM FOR WASTE

☒ YES ☐ NO DETAILS: Recycling trash bins will be present

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING

☐ YES ☒ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO
MOBILE FOOD VENDOR NAME: _____
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

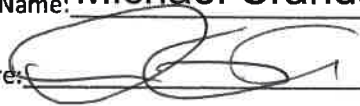
- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☐ YES ☐ NO LOCATION(s): 331 Sunnybrook Road, Ridgeland, MS

POLICE/SECURITY PERSONNEL REQUIRED: _____ ☐ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Michael Crandall Contact Number: 601-953-1817

Applicant Signature:  Date: 3/11/24

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>3/12/24</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .		
Chief of Police or Designee: <u>[Signature]</u>	DATE: <u>4-10-2024</u>	
Number of Overtime Officers: <u>7 officers @ 3 hours</u>	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		

Attached please find the permit application for the UMC Center for Integrative Health for a 5k run/walk they would like to have on May 4, 2024. This application is being submitted by MS Race Timing on behalf of the Center for Integrative Health.

The race will begin at 8:30 AM from the Holmes Community College Wellness and Fitness Center. After the run there will be a kids fun run beginning about 9:15 to 9:30. All activities related to the health fair will take place on the Holmes campus.

Attached is a route for the fun run and 5k run/walk. Thank you for your assistance.

Mike Crandall

MS Race Timing

601-953-1817

Turn by turn.

- The race will begin at 8:30 from the OMC Center for Integrative Health/ Holmes Community College Fitness Center.
- Race will proceed to Sunnybrook Road turn left (north) to the entrance of the campus of Holmes Community College and turn right into the campus.
- The race will proceed through the outer edge of the campus parking lot and exit on the east side of campus onto Ridgeland Avenue and turn left.
- The route will proceed east to Old Town Crossing and turn right after they cross the train tracks (south).
- Route will proceed on Old Town Crossing, cross Jackson Street, and enter onto the multi-purpose trail and turn right (west) on the mutli-purpose trail.
- Route will exit the trail at Sunnybrook Road, cross Jackson Street (north) and proceed on trail (sidewalk) parallel to Sunnybrook Road to point of beginning.



Spring Into Wellness

The Center for Integrative Health - University of Mississippi Medical Center

[REGISTER \(/EVENTS/2024/84463/SPRING-INTO-WELLNESS/REGISTER?REF=EVENT-RIGHT-SIDEBAR\)](/EVENTS/2024/84463/SPRING-INTO-WELLNESS/REGISTER?REF=EVENT-RIGHT-SIDEBAR)

[TRANSFER \(/EVENTS/2024/84463/SPRING-INTO-WELLNESS/NEW-TRANSFER-REQUEST?REF=SIDEBAR\)](/EVENTS/2024/84463/SPRING-INTO-WELLNESS/NEW-TRANSFER-REQUEST?REF=SIDEBAR)

 Sat, May 4, 2024
8:30 AM CDT
[Add to calendar ▼](#)

 Holmes Community College Wellness & Fitness Center, Sunnybrook Road, Ridgeland, MS, USA
(<https://www.google.com/maps/search/?api=1&query=32.43723780,-90.14299690>)

 Visit Website  (<https://umc.edu/Research/Centers-and-Institutes/Centers/Center-for-Integrative-Health/Research-and-Education/Spring-Into-Wellness1/Spring-Into-Wellness.html>)

Please join us for the third annual

Spring Into Wellness

**5K Run, 5K Walk, Free Health Fair and Fun Run
benefitting**

UMMC Center for Integrative Health!

Steed Rd

Steed Rd

Mercedes-Benz
of Jackson
Mercedes-Benz dealer

Holmes CC Bookstore
- Ridgeland Campus
Book store

Sunnybrook Rd

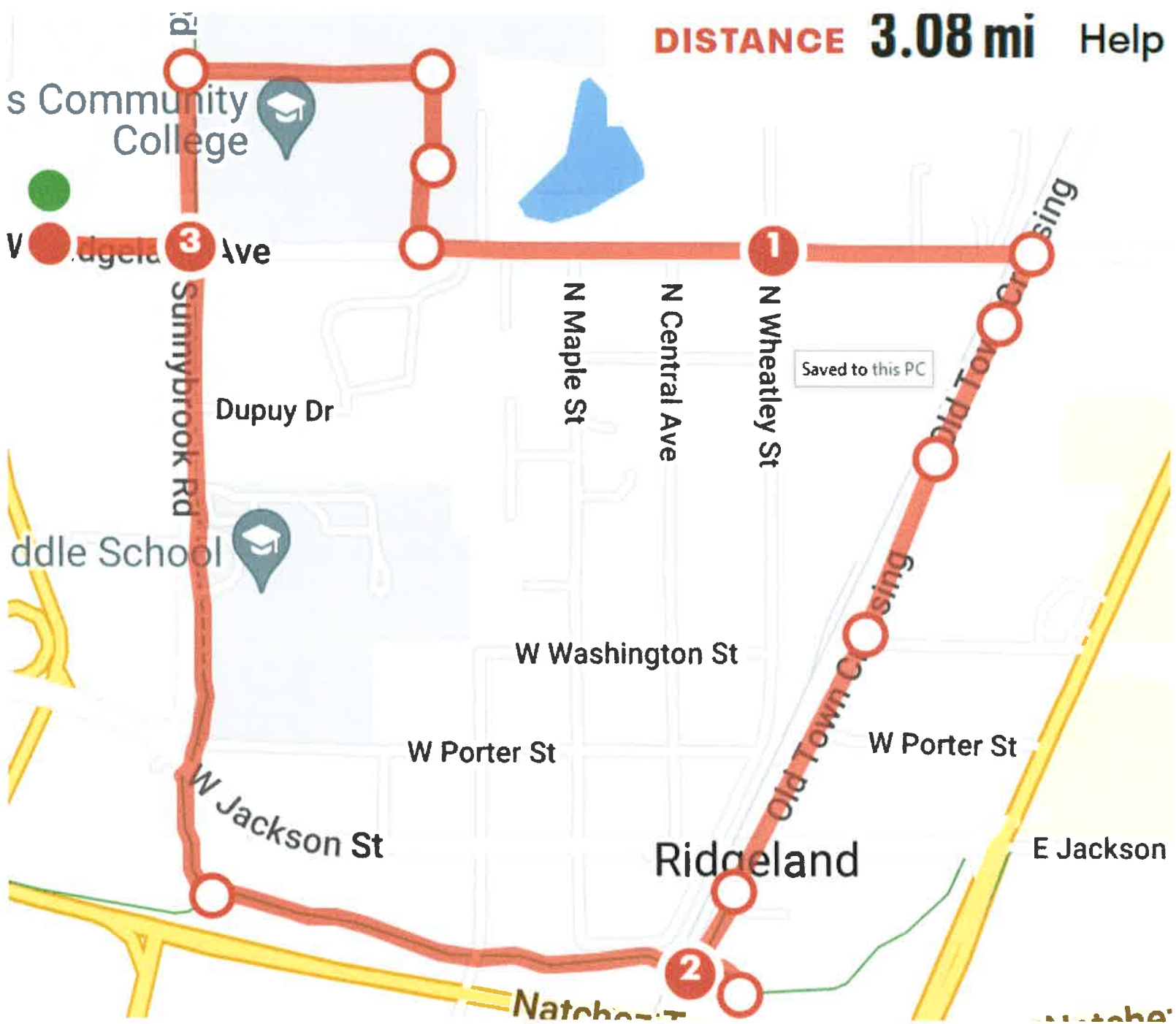
Holmes Community
College Wellness &...

Holmes
Community
College

W Ridgeland Ave

W R

Help





police department

April 9, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Century Ride

I have attached a request for a Special Event Permit from Ben McDonald with the Ridgeland Recreation and Parks Department. This event is the annual Century Ride scheduled for Saturday, May 4, 2024, from 7:00 am to 3:00 pm at the Ridgeland Recreational Center at Old Trace Park.

Mr. McDonald is expecting approximately 1,000 participants and outbound cyclists will have the option of choosing between 8, 25, 50, 62, and 100 mile courses. Course routes are attached for your review. The Recreation and Parks Department has arranged water stations along each route every 10-12 miles. Portable restrooms will be available on-site to accommodate participants as well as the placement of recycle bins at the event location. First aid/medical stations will be at the Ridgeland Recreational Center. Recreation and Parks staff will be responsible for set-up and clean-up upon conclusion of the event.

This event will generate overtime for the Ridgeland Police Department with a total projected overtime cost for eight (8) officers for approximately 3 hours each.

Also attached is the Natchez Trace Parkway Special Use Permit along with the facility use application and application for Permit to Play On-Premises Music. Mr. McDonald has requested requisite filing fee and bond money be waived. This has been forwarded to the Ridgeland Fire Department and requested they contact Mr. McDonald for any required assistance needed.

Your consideration and approval will be greatly appreciated.

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Brian Myers - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: Natchez Trace Century Ride

EVENT LOCATION: Old Trace Park

EVENT DATE: Beginning 5/4/24 to Ending 5/4/24 Multiple Days: ☐ YES ☒ NO

EVENT HOURS: Beginning 7:00am to Ending 3:00pm

TYPE OF EVENT: bike ride of various distances

EVENT POINT OF CONTACT: Ben McDonald CELL NUMBER: 601-573-7495
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: City of Ridgeland Recreation and Parks

ADDRESS: 100 West School St CITY/STATE/ZIP: Ridgeland, MS 39157

ESTIMATED CROWD SIZE: 1000 NUMBER OF EVENT PERSONNEL: 50

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: restroom trailer in parking lot

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: city staff will be on site to clean up

RECYCLING PROGRAM FOR WASTE

☒ YES ☐ NO DETAILS: recycling bins will be on site

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☐ YES ☒ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☒ YES ☐ NO LOCATION(s): Old Trace Park

POLICE/SECURITY PERSONNEL REQUIRED: yes ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☒ Fire Department ☒ Public Works/Streets ☒ Recreation/Parks

Applicant Printed Name: Ben McDonald Contact Number: 601-573-7495

Applicant Signature: Ben McDonald Date: 3/20/24

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>3/20/24</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .		
Chief of Police or Designee:	DATE: <u>4-10-2024</u>	
Number of Overtime Officers: <u>8 officers @ 3 hours</u>	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC
(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 3/20/24
EVENT NAME: Natchez Trace Century Ride
EVENT LOCATION: Old Trace Park
DESCRIPTION OF ON-PREMISES ACTIVITY: bike ride of various distances

DATE OF ACTIVITY: Beginning 5/4/24 to Ending 5/4/24
HOURS OF ACTIVITY: Beginning 7:00am to Ending 3:00pm
ACTIVITY POINT OF CONTACT: Ben McDonald CELL NUMBER: 601-573-7495

(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: City of Ridgeland Recreation and Parks
ADDRESS: 100 West School St CITY/STATE/ZIP: Ridgeland, MS 39157

https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: music will be played kept within the confines of the event area which is also not in a residential space

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Ben McDonald Date: 3/20/24

☒ APPROVED
☐ DENIED

Chief of Police or Designee: [Signature]
Date: 4-10-2024

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



FACILITY USE APPLICATION

1. Name of Facility: Old Trace Park Event Name: Natchez Trace Century Ride
2. Date Requested May 3-4, 2024 Time of Event: 7:00am To 5:00pm
3. Sponsoring Organization: City of Ridgeland Recreation and Parks
Address: 100 West School St
Contact Person: Ben McDonald Contact Number: 601-573-7495
Email Address: ben.mcdonald@ridgelandms.org
4. How many people do you anticipate attending the event? 1000
5. Will Concessions or Products be sold: Yes: _____ No: X
Will a Gate Fee be charged: Yes: _____ No: X
Will Service Fees be charged: Yes: _____ No: X
6. Will there be amplified music at event? (Not to exceed 90 decibels) Yes: X No: _____
7. Will there be equipment/ structures brought in for set-up? Yes: X No: _____
8. State in detail the nature of the event. Please use map to show location of event and its activities within the facility.
Old Trace Park will host the Natchez Trace Century Ride start, finish, and post-ride lunch. Participants will park at Old Trace Park until the lot is full and then utilize Madison Landing parking on the lower level. Some setup will occur on Friday afternoon with the event taking place Saturday May 4th.
9. State in detail your traffic control plan. Please use map to show details.
Ridgeland Police Department will control traffic at Old Trace Park, Post and Rice Road. We will need assistance at Spillway/ Northshore and Northshore/Fannin Landing Circle. Once Old Trace Park parking is full the park will be closed to thru traffic.
10. State in detail your public toilet service plan:
We will have porta johns as well as indoor facilities at the Rec. Center
11. Certificate of Liability Insurance is required. Must be submitted to the PRV Parks & Recreation Department 30 days prior to event. (\$1Million minimum)

PERMIT WILL NOT BE VALID WITHOUT THE FOLLOWING SIGNATURES:

City of Ridgeland Special Events Permit/ Police Department
OR Rankin County Sheriff's Department:

Ben McDonald

Chief Trevell Dixon of the PRVWSD Reservoir Police:

Director of the PRVWSD Parks & Recreation Department:



The use of PRVWSD facilities are allowed for special events with acknowledgement of the following use restrictions and policies:

1. **ACCESS TO STAGE OR GROUNDS:** It is the policy the District's parks that only authorized vehicles are allowed to access grass areas. When setting up and breaking down the special event, PRVWSD staff must be present when any equipment or vehicle is moved onto grass or fields within the parks. Underground water and electrical service lines must be monitored by staff and staff must determine the soil conditions for such traffic. ONLY those vehicles loading or unloading equipment will be allowed as directed by District staff. Event staff and volunteers must park in designated areas within the parking lots. Any damage to park services or grounds due to unauthorized access will become the responsibility of the special event.
2. **CLEAN-UP:** It is the responsibility of the Special Event to return the park to its original condition, free of trash and debris.
All dumpsters or garbage collection unit(s), portable restroom unit(s), hand wash station(s), service/product trailer(s) and event equipment must be removed from the park within 24 hours of the special event. Failure to remove such from the site within 24 hours will result in a forfeiture of deposit. Units left in the park after 24 hours will result in an additional fee of \$500 per day for the special event.
3. **ALCOHOL:** If the Special Event has not requested and received a "Special Alcohol Permit" as issued by the PRVWSD Board of Directors for the event, there will be no alcohol consumption or possession allowed within the parks. PRVWSD officer(s) will be onsite and will issue citations for violations. Failure to comply with this regulation can result in event termination.
4. **GLASS CONTAINERS:** NO GLASS containers are allowed within the parks of the District. NO EXCEPTIONS. Citations will be issued for violations.

I understand these park use restrictions and policies and agree to same.

Ben McDonald

Responsible Party

Natchez Trace Century Ride

Special Event

1/2/2024

Date



United States Department of the Interior

NATIONAL PARK SERVICE

Natchez Trace Parkway
2680 Natchez Trace Parkway
Tupelo, MS 38804



IN REPLY REFER TO:

Ben McDonald
City of Ridgeland
100 W School Street
Ridgeland, MS 39157

RE: Permit # SERO-NATR-2501-6885

Dear Mr. McDonald:

Enclosed is the proposed Special Use Permit for the Century Ride participants to access the Natchez Trace Parkway for a bicycle event on May 4, 2024.

Please read the permit and be familiar with the special conditions noted on the enclosed form. If you agree to the terms and conditions, initial the bottom of each page, sign the second page as the Permittee, and return it to this office for signature by the superintendent. Signed authorizations may be mailed to the address above, faxed to (662) 680-4034, or emailed to the address below.

This event requires ranger monitoring at a rate of \$45 per hour per ranger. The exact amount will be calculated and billed at the conclusion of the event. Please contact District Supervisory Ranger Stephen Dollinger at (662) 255-2290 five days prior to your event for coordination.

Insurance in the amount of \$1,000,000 per occurrence and \$3,000,000 per aggregate is required as a condition of the permit. The National Park Service must be named as an additional insured, as well as, a certificate holder. Please provide a copy of the Certificate of Liability Insurance with the signed authorization.

If you have any questions, please contact Ranger Activities Assistant Tarra Craig at (662) 680-4014 or email natr_rangers_activities@nps.gov.

Sincerely,

PRASHANT
LOTWALA

Digitally signed by
PRASHANT LOTWALA
Date: 2024.03.07
12:04:47 -06'00'

Prashant Lotwala
Chief Ranger

Enclosure

Interior Region 2 • South Atlantic-Gulf

Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi
North Carolina, Puerto Rico, South Carolina, Tennessee, U.S. Virgin Islands

SPECIAL USE PERMIT



Natchez Trace Parkway
2680 Natchez Trace Parkway
Tupelo, MS 38804
662-680-4014



Permittee information
Permittee name:
Ben McDonald
Company/Organization:
City of Ridgeland Recreation and Parks
Street address:
100 W School Street
City:
Ridgeland
State:
MS
Country:
USA
Zip code:
39157
Mobile phone number:
601-853-2011
Fax number:
601-853-2015
Email address:
Wendy.bourdin@ridgelandms.org

Park alpha code: NATR

Permit # 24-6885

Type of use:

- ☒ Special event
☐ Filming or still photography
☐ Demonstration, sale or distribution of printed matter, etc.
☐ Agricultural or grazing
☐ Other: _____

NEPA compliance:

- ☒ Categorically excluded
☐ EIA/FONSI
☐ EIS
☒ PEPC # 115217
☐ Other: _____

Authorizing legislation or other authority:

- ☒ 54 U.S.C. § 100101 (Organic Act)
☒ 54 U.S.C. § 100751(a) (regulations)
☒ 54 U.S.C. § 103104 (cost recovery)
☐ 54 U.S.C. § 100905 (still photography)
☐ Other authority: _____
☐ Park-specific legislation: _____

The Permittee is authorized to use the following described lands or facilities in Natchez Trace Parkway (Park): Natchez Trace parkway, MM to MM (Permitted Area). The Permittee may use those lands or facilities only for the following purpose: Cycling event with estimated 1,100 participants. Event has an 8, 25-, 50-, 62-, and 100-mile routes. Detailed information on routes and rest stops are on last page. This permit begins at 8:00 am on May 4, 2024 and expires at 3:00 pm on May 4, 2024.

Application fee	Received ☒ Not Required _____	Amount \$ <u>50</u>
Performance bond	Received _____ Not Required ☒	Amount \$ <u>NA</u>
Liability insurance	Received ☒ Not Required _____	Amount \$ <u>1,000,000</u>
Cost recovery	Received ☒ Not Required _____	Amount \$ <u>45/hr per ranger</u>
Location fee	Received _____ Required _____	Amount \$ <u>NA</u>
Other authorized fee	Received _____ Required _____	Amount \$ <u>NA</u>

Issuance of the permit is subject to the below-listed general and park-specific terms and conditions. The undersigned hereby accepts this permit subject to those terms and conditions and agrees to be bound by them.

Ben McDonald

Digitally signed by Ben McDonald
Date: 2024.05.03 15:48:14 -0400

Permittee signature

Authorizing NPS official

Authorizing NPS official (additional, if required)

Special Events Coordinator

Title:

Title:

Title:

3/7/24

Date:

Date:

Date:

General Terms and Conditions

1. The Permittee must perform the work or conduct the activities authorized by this permit in accordance with the permit's terms and conditions and in accordance with all applicable federal, state, or local law, including the regulations in 36 C.F.R. chapter I; the regulations in 43 C.F.R. part 5; and all applicable workplace-safety and public-health orders, rules, and requirements. If the Permittee fails to do so, then the Superintendent of Natchez Trace Parkway. Superintendent may immediately suspend or revoke this permit without notice.
2. The Superintendent may immediately suspend or revoke this permit without notice if destruction of, loss of, or injury to any park property or resource has occurred, is occurring, or appears imminent. In accordance with the System Unit Resource Protection Act, 54 U.S.C. §§ 100721-100725, any person that destroys, causes the loss of, or injures any park system unit resource will be liable to the United States for response costs and damages resulting from the destruction, loss, or injury.
3. The Superintendent may revoke this permit at any time after providing 24 hours' written notice to the Permittee setting forth the reasons for the revocation.
4. If this permit is revoked for any reason or upon its expiration, the Permittee must repair all damage to park property or resources in accordance with the Superintendent's direction and must restore the Permitted Area to its original, pre-permit condition.
5. The Permittee must obtain all federal, state, or local permits, licenses, inspections, or other reviews or approvals legally required to perform the permitted work or conduct the permitted activities.
6. This permit does not grant the Permittee exclusive use of the Permitted Area. Unless the Superintendent restricts public access to or closes the Permitted Area in accordance with 36 C.F.R. § 1.5, the Permitted Area will remain open to the public to the same extent that it is open to the public during regular park visiting hours, and the permitted work or activities may not unduly interfere with the public's use and enjoyment of the Permitted Area.
7. This permit may not be transferred or assigned to another party without the Superintendent's prior written approval.
8. The Permittee waives all demands, claims, and causes of action against the United States and its officers, employees, agents, and representatives, and releases the United States and its officers, employees, agents, and representatives from all liability, arising out of or resulting from the permitted work or activities. The National Park Service issues this permit upon the express condition that the United States and its officers, employees, agents, and representatives will be free from all liability of any sort whatsoever arising out of or resulting from the permitted work or activities. Accordingly, the Permittee hereby agrees to indemnify, defend, and save and hold harmless the United States and its officers, employees, agents, and representatives from and against all liability of any sort whatsoever arising out of or resulting from the permitted work or activities.
9. If the Superintendent requires liability insurance as a condition of issuing this permit, then the Permittee must obtain general liability insurance against claims occasioned by the acts or omissions of the Permittee and its officers, employees, agents, representatives, and contractors while performing the work or conducting the activities authorized by this permit. The policy must be in the amount of \$1 million per occurrence and \$3 million aggregate; must be issued by a company licensed to do business and in good standing in Alabama, Tennessee, or Mississippi; and must name the United States of America as an additional insured. The Permittee must provide the Superintendent with a Certificate of Insurance with the proper endorsements before the permit's effective date.
10. If the Superintendent requires a bond as a condition of issuing this permit, then the Permittee must deposit with the Park, before the effective date of this permit, a bond in the amount of \$NA from a bonding company licensed to do business and in good standing in Alabama, Tennessee, or Mississippi or in the form of cash or cash equivalent, to guarantee that all financial obligations to the Park will be satisfied.
11. As authorized by 54 U.S.C. § 103104 or 54 U.S.C. § 100905 and in accordance with other applicable law and policy, the National Park Service will recover all costs of providing necessary services associated with this permit, including the costs of administering the permit and monitoring the permitted work or activities. The National Park Service may bill the Permittee for either actual costs or estimated costs. Payment is due at the time of billing. If the National Park Service bills the Permittee for estimated costs, and actual costs exceed the estimated amounts, then the National Park Service will bill the Permittee for the excess. If the National Park Service bills the Permittee for estimated costs, and actual costs are less than the estimated amounts, then the National Park Service will refund the

difference to the Permittee after the permitted work or activities have concluded and the permit has expired or been terminated. Under no circumstances will the National Park Service be liable for interest on any refunded amount.

12. The Permittee designates **Ben McDonald, 601-573-7495** as the on-site person responsible for adherence to the permit's terms and conditions. The on-site person must have full authority to make all decisions about the permitted work or activities; must be reachable at all times; and is responsible for all persons or entities performing the permitted work or activities, including the Permittee's contractors and subcontractors.

13. Nothing in this permit binds the National Park Service to expend in any one fiscal year any sum in excess of appropriations made by Congress or allocated by the National Park Service for the purpose of this permit, or to involve the National Park Service in any contract or other obligation for the further expenditure of money in excess of such appropriations or allocations.

14. If any provision of this permit is found to be invalid or unenforceable, the remaining provisions of this permit will not be affected and may be enforced to the full extent authorized by applicable law.

15. Use of the National Park Service Arrowhead Symbol is governed by 36 C.F.R. part 11. The Arrowhead Symbol is the official emblem and a registered trademark of the National Park Service. The National Park Service must authorize any use of the Arrowhead Symbol, including incidental use. Using the Arrowhead Symbol for advertising, promotional, or other commercial purposes is prohibited. Unauthorized use of the Arrowhead Symbol may subject an individual to criminal penalties under 18 U.S.C. § 701.

16. Approval of the special use permit does not constitute and should not be construed as a Government endorsement of the permittee's views, activities, products, goods, services, or enterprise. The permittee shall not refer to special use permits awarded by the National Park Service for commercial purposes, in advertising, or in a manner which states or implies that, by issuing the special use permit, the views, activities, products, goods, services, or enterprises undertaken pursuant to this permit are approved of or endorsed by the Government.

17. Credit Lines may be approved through additional terms and conditions.

18. Federal regulations prohibit any person from knowingly giving false information on an application for a permit and from knowingly giving a false report for the purpose of misleading a government employee or agent in the conduct of official duties. 36 C.F.R. §§ 2.32(a)(3) and 2.32(a)(4). Any violation of those regulations will result in this permit's immediate revocation.

Park-specific Terms and Conditions

1. Permittee and all participants authorized herein must comply with all the conditions of this permit and with all directions from National Park Staff.
2. Permit must be carried onsite at all times. If participants in event are divided into smaller groups along the Parkway, then each group must carry a copy of the permit.
3. All laws, rules, and regulations applicable to the area covered by this permit remain in effect.
4. No fees may be collected, donations solicited, nor commercial activity conducted. Also, no articles, including those expressing views through printed matter, such as newspapers, pamphlets, posters, buttons, or bumper stickers, may be offered for sale.
5. No banners will be used that display commercial advertisements.
6. The permittee must comply with all directives given by area rangers. Area rangers will have full authority to deny any activity deemed incompatible, and their on-site decisions will take precedence over any other agreements, both written and oral.
7. In the event of any emergency while on the Natchez Trace Parkway, participants should contact Communication Center at 1-800-300-PARK(7275) or 911. If not an emergency, then call (662) 680-4002.
8. For coordinating purposes and to review final event plans, the permittee is required to contact the district ranger listed below a minimum of 7 days prior to the event: **Southern District Ranger, Milepost 153-0, (662) 255-2290**
9. Any changes in location or schedules must be approved by the Rangers Activities Office, (662) 680-4014, and

prior to implementation.

10. The area must be left in substantially the same condition as it was prior to the activities authorized herein, and all litter shall be placed in the provided trash containers. No litter will be left along any of the route followed or at the pull-off areas. Cleanup will be to NPS satisfaction with final inspection made by permittee designated coordinator of event.
11. For visitor safety and due to traffic congestions, participants are prohibited from the following areas during the times listed: (applies to weekdays only):
Ridgeland Area (Milepost 101.2-103) 7:00-9:00AM 4:00-6:00PM
12. No markers of any kind will be left to commemorate the event.
13. Refreshment centers or medical facilities should be set up at provided rest rooms or prime parking areas.
14. No marking will be painted on the road surface or shoulders. Temporary small stakes with flagging, if desired, may be used to mark beginning or perimeters, but must immediately be removed following the event.
15. Permittee is prohibited from hanging or attaching approved banners or signs to trees, monuments, or cultural features.
16. If ranger monitoring and maintenance coverage is required, a bill will be submitted following the event for \$45 per hour per ranger and \$27 per hour per maintenance employee.
17. The stopping of traffic is prohibited during an event. If permittee needs traffic control, they must contact the area's District Ranger.
18. Safety cones or traffic reflective markers shall be placed on the road shoulder, adjacent to the corners of the vehicle closest to the pavement edge. Another shall be placed 100 feet from the rear of the vehicle to alert oncoming traffic of the vehicle's location and presence.
19. All vehicles associated with the permittee must be parked in designated or appropriate spaces to leave the flow of traffic unimpaired.
20. Vehicles parked on the shoulder must do so with all wheels clear of the pavement.

SPECIAL BICYCLISTS CONDITIONS

21. Bicyclists participating in events must use proper hand signals for turning and stopping.
22. All bicyclists are required to wear high visibility clothing, a safety helmet and must have front and rear flashing lights.
23. No racing is permitted along the roadway or the Chisha Foka Multi-Use Trail; no events will be timed.
24. Events conducted on the Parkway, which is open to vehicular traffic, shall require bicyclists to travel in single file, on the far-right side of the road, or on the road shoulder or the Chisha Foka Multi-Use Trail.
25. Participants may not impede traffic in any manner during this event.
26. All persons operating a bicycle are subject to all laws and regulations applicable to operation of a motor vehicle.
27. Operating a bicycle abreast of another bicycle is prohibited. Bicyclists will ride on the right side of the roadway in groups of five or less single file, keeping at least 500 feet between groups.
28. A bicycle may not be operated between sunset and sunrise without exhibiting a flashing white light visible from 500 feet and a flashing red light visible from at least 200 feet to the rear.
29. We do not allow support vehicles to precede or follow bicyclists. Experience has shown that conditions are safer if the flow of traffic is allowed to adjust itself to existing conditions. One vehicle, however, will be allowed to pull off onto the road shoulder to provide water and relief to participants.

30. Riders must stop intermittently at self-determined locations; nonstop, continuous rides are not permitted.
31. Bike rides with 50 or more participants shall erect a minimum of two temporary signs on the road shoulder to warn oncoming traffic of the special event. The temporary signs should be placed at the start of the event and at the halfway point of the event.
Letter size shall be 4-6 inches tall and the sign will read:

CAUTION
BICYCLES ON ROAD NEXT
_____ MILES

32. For events with over 50 cyclists, a maximum of 10 bicyclists will be released at a minimum of every 5 minutes.

The Century Ride will be held on May 4th from 8AM to 3PM.

- For the **8-mile** route riders will enter at Parkway Information Cabin (MM 102.4) and travel north to Reservoir Overlook (MM105.6) and exit onto the Chisha Folka Multi-Use Trail.
- For the **25 mile** route riders will enter at MM 102.4 and travel north to HWY 43 (MM 115) where they will turn around and head south to MM 105.6 to exit onto the Chisha Folka.
- For the **50-mile** route riders will enter at MM 102.4 and travel north 4 miles past River Bend (MM 122.6) at about MM 126 where they will turn around and head south to MM 105.6 to exit onto the Chisha Folka.
- For the **62-mile** route riders will enter at MM 123.8 at the Ratliff Ferry Road access and travel south to MM 105.6 to exit onto the Chisha Folka.
- For the **100-mile** route riders will enter at Martin Drive (MM 133.3) and travel north just past Myrick Creek (MM 145.1) to turnaround and head south to MM 105.6 to exit onto the Chisha Folka.
- **Rest stops** set up at MM 111.1, River Bend (MM 122.6), and Robinson Road Parking Area (MM 135.6). The rest stops at MM 111 and Robinson Road (MM 135.6) will have tents, tables, and a portable toilet. The rest stop at River Bend (MM 122.6) will have a tent and tables. All rest stops will be cleaned up on the day of the event except for portable toilets, which will be removed May 8th.
- There will be a maximum of 6 support vehicles to assist riders as needed.

Maps & directions are attached.

2023 Natchez Trace Century Ride

Description of Proposed Activity

8 Mile Route

Participants for the 25 mile route will enter the Natchez Trace Parkway at mile marker at the information center in Ridgeland. Cyclists will travel north to Overlook Point and access the multipurpose trail to the post road access point and exit.

25 Mile Route

Participants for the 25 mile route will enter the Natchez Trace Parkway at mile marker at the information center in Ridgeland. Cyclists will travel north to Hwy 43 turnaround and head south to Overlook Point and access the multipurpose trail to the post road access point and exit.

50 Mile Route

Participants for the 50 mile route will enter the Natchez Trace Parkway at mile marker at the information center in Ridgeland. Cyclists will travel north about 4 miles past Riverbend and then head south to Overlook Point and access the multipurpose trail to the post road access point and exit.

62 Mile Route

Participants for the 62 mile route will enter the Natchez Trace Parkway at Ratliff Ferry and head south to Overlook Point and access the multipurpose trail to the post road access point and exit.

100 Mile Route

Participants will enter the Natchez Trace from Martin Dr. and head North past Myrick Creek about to approximately mile marker 145 turnaround and head south to Overlook Point and access the multipurpose trail to the post road access point and exit.

Support Equipment

Mile Marker 111.1 on the Natchez Trace we will operate a rest stop for participants. This rest stop will contain port-o-lets, pop up tents with tables for food and drinks. We will have approximately 5-10 vehicles parked at the rest stop.

River Bend will have a rest stop. This rest stop will contain , pop up tents with tables for food and drinks. We will have approximately 4-6 vehicles parked at the rest stop.

Robinson historic site between NT mile marker 135-136 will have a rest stop. This rest stop will contain port-o-lets, pop up tents with tables for food and drinks. We will have approximately 3-5 vehicles parked at the rest stop.

100 Mile Turn Around between NT Mile Marker 143-144.

We will have support 3-6 support vehicles on the trace to assist the cyclists if needed. Below are the names and phone numbers of the support vehicles that are confirmed at this time.

Steve Tillman 601-573-0549

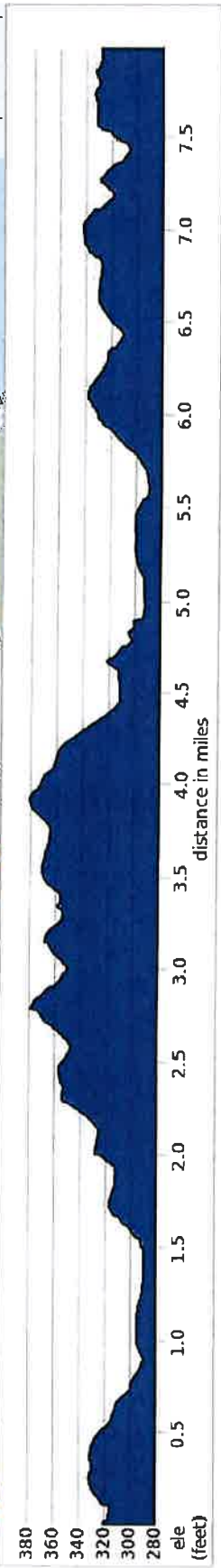
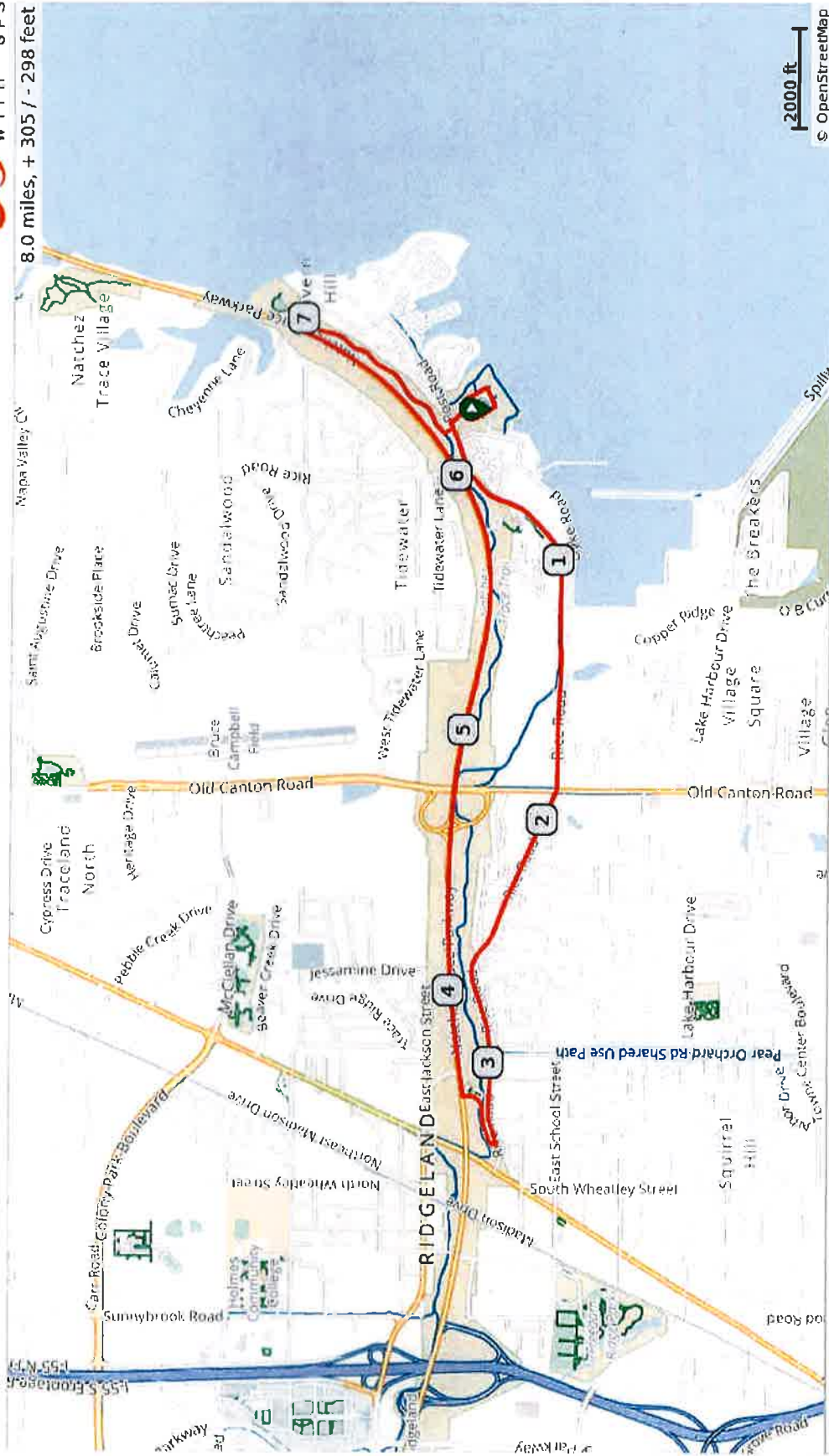
Tim Taylor 601-573-0613

Brent Watson 769-972-1984

8 mile Fun Ride Natchez Trace Century Ride



8.0 miles, + 305 / - 298 feet

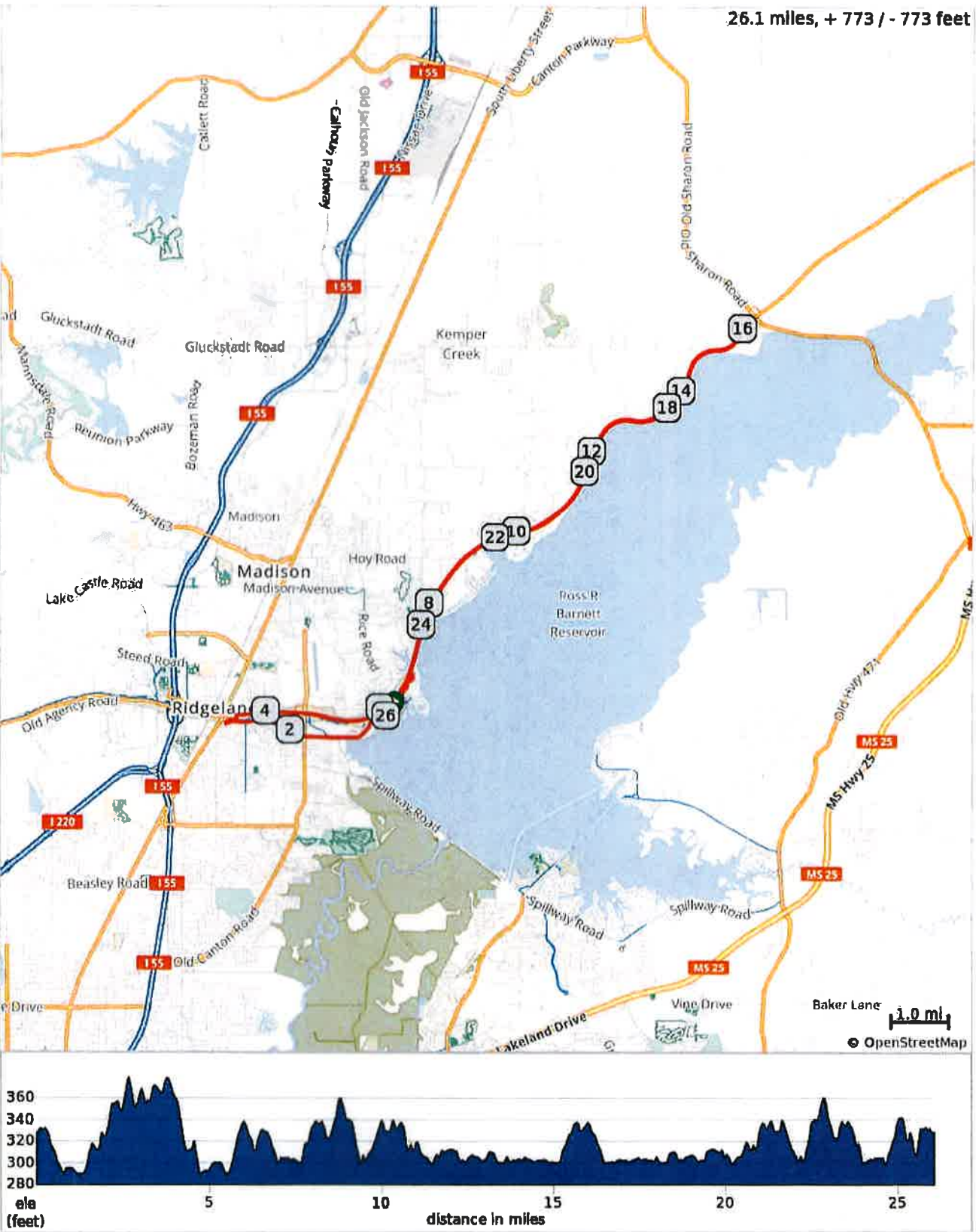


8 mile Fun Ride Natchez Trace Century Ride

Num	Dist	Prev	Type	Note	Next
1.	0.0	0.0	📍	Start of route	0.2
2.	0.2	0.2	➡	R to stay on Old Park Trail	0.1
3.	0.3	0.1	⬅	L onto Post Rd	0.2
4.	0.5	0.2	⬅	Slight L onto Rice Rd	2.8
5.	3.3	2.8	➡	R	0.3
6.	3.6	0.3	➡	R onto Natchez Trace Pkwy	3.2
7.	6.8	3.2	➡	R	0.1
8.	6.9	0.1	➡	R	0.8
9.	7.7	0.8	⬅	L toward Post Rd	0.0
10.	7.8	0.0	⬅	L onto Post Rd	0.0
11.	7.8	0.0	➡	R onto Old Park Trail	0.1
12.	7.8	0.1	➡	R to stay on Old Park Trail	0.1
13.	8.0	0.1	📍	End of route	0.0

8.0 miles. +297/-288 feet

25 mile Natchez Trace Century Ride



25 mile Natchez Trace Century Ride

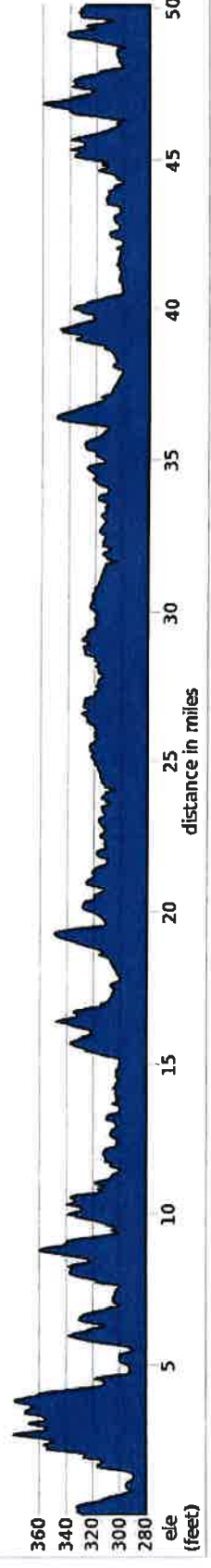
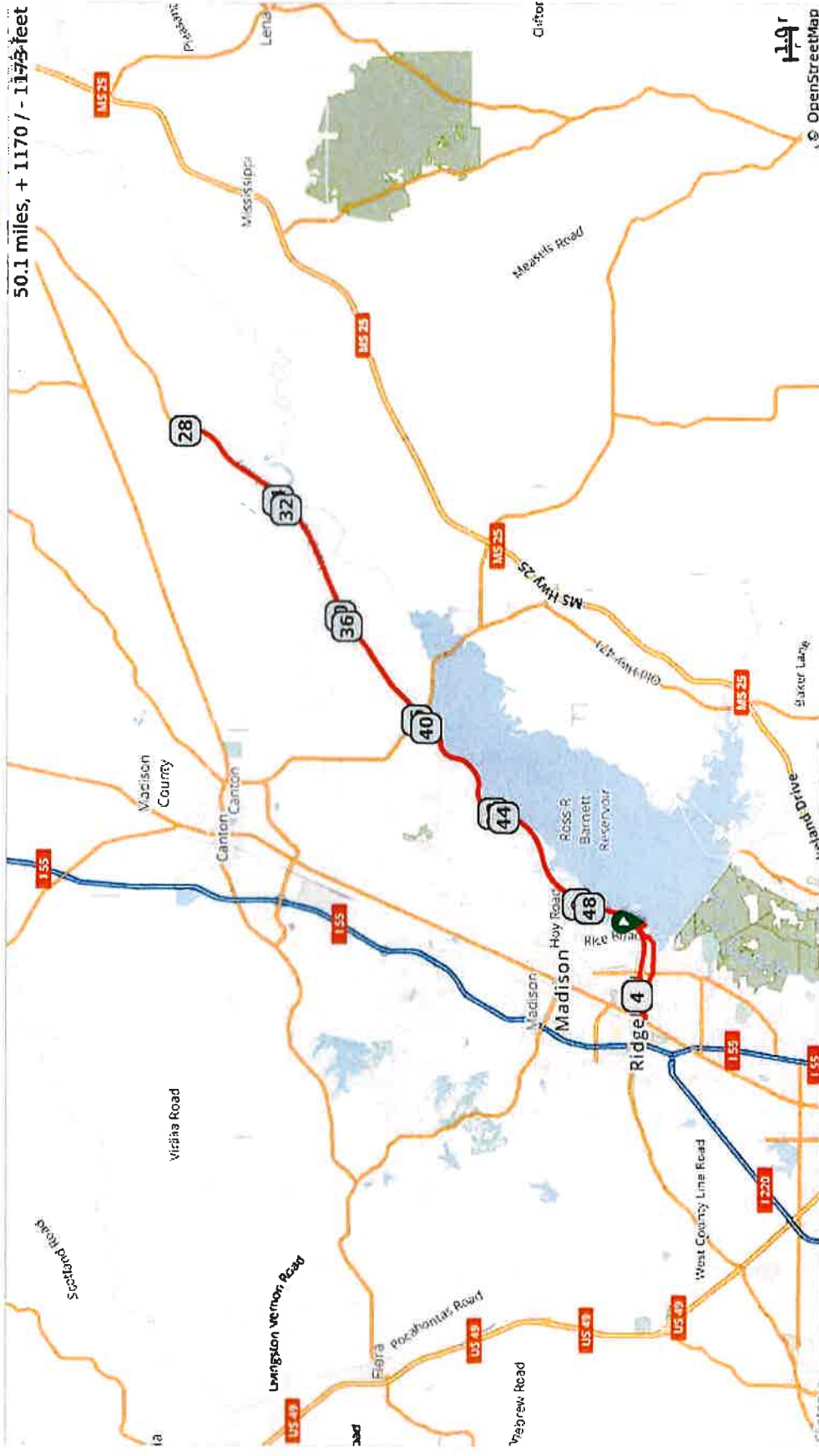
Num	Dist	Prev	Type	Note	Next
1.	0.0	0.0	📍	Start of route	0.1
2.	0.1	0.1	➡	R to stay on Old Park Trail	0.1
3.	0.2	0.1	⬅	L onto Post Rd	0.2
4.	0.4	0.2	⬅	Slight L onto Rice Rd	2.8
5.	3.2	2.8	➡	R	0.3
6.	3.5	0.3	➡	R onto Natchez Trace Pkwy	8.8
7.	12.2	8.8	➡	Natchez Trace Rest Stop water, gatorade, food, rest room	3.5
8.	15.7	3.5	⬆	MS-43 ramp	0.1
9.	15.8	0.1	⬅	L	0.0
10.	15.8	0.0	⬅	L onto Natchez Trace Parkway	3.5
11.	19.4	3.5	⬅	Natchez Trace Rest Stop water, gatorade, food, rest room	5.6
12.	24.9	5.6	⬅	L at Overlook Pointe	0.1
13.	25.0	0.1	➡	R on multipurpose Trail	0.8
14.	25.8	0.8	⬅	L	0.0
15.	25.9	0.0	⬅	Slight L at Post Rd	0.0
16.	25.9	0.0	➡	R onto Old Park Trail	0.0
17.	25.9	0.0	➡	R to stay on Old Park Trail	0.1
18.	26.1	0.1	📍	End of route	0.0

26.1 miles. +715/-715 feet

50 mile Natchez Trace Century Ride



50.1 miles, + 1170 / - 1173 feet



50 mile Natchez Trace Century Ride

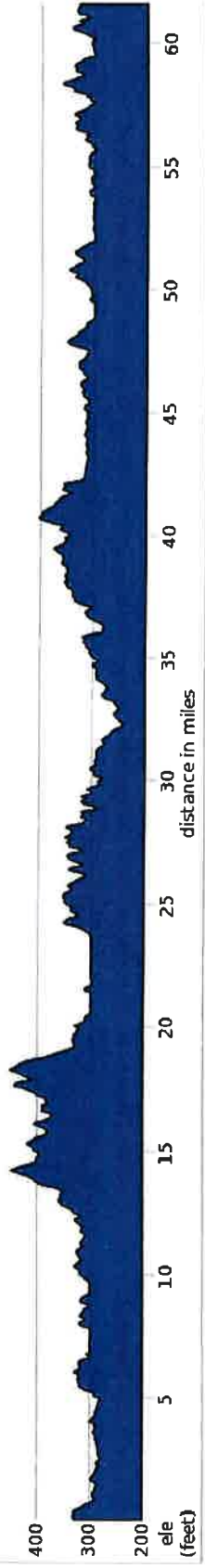
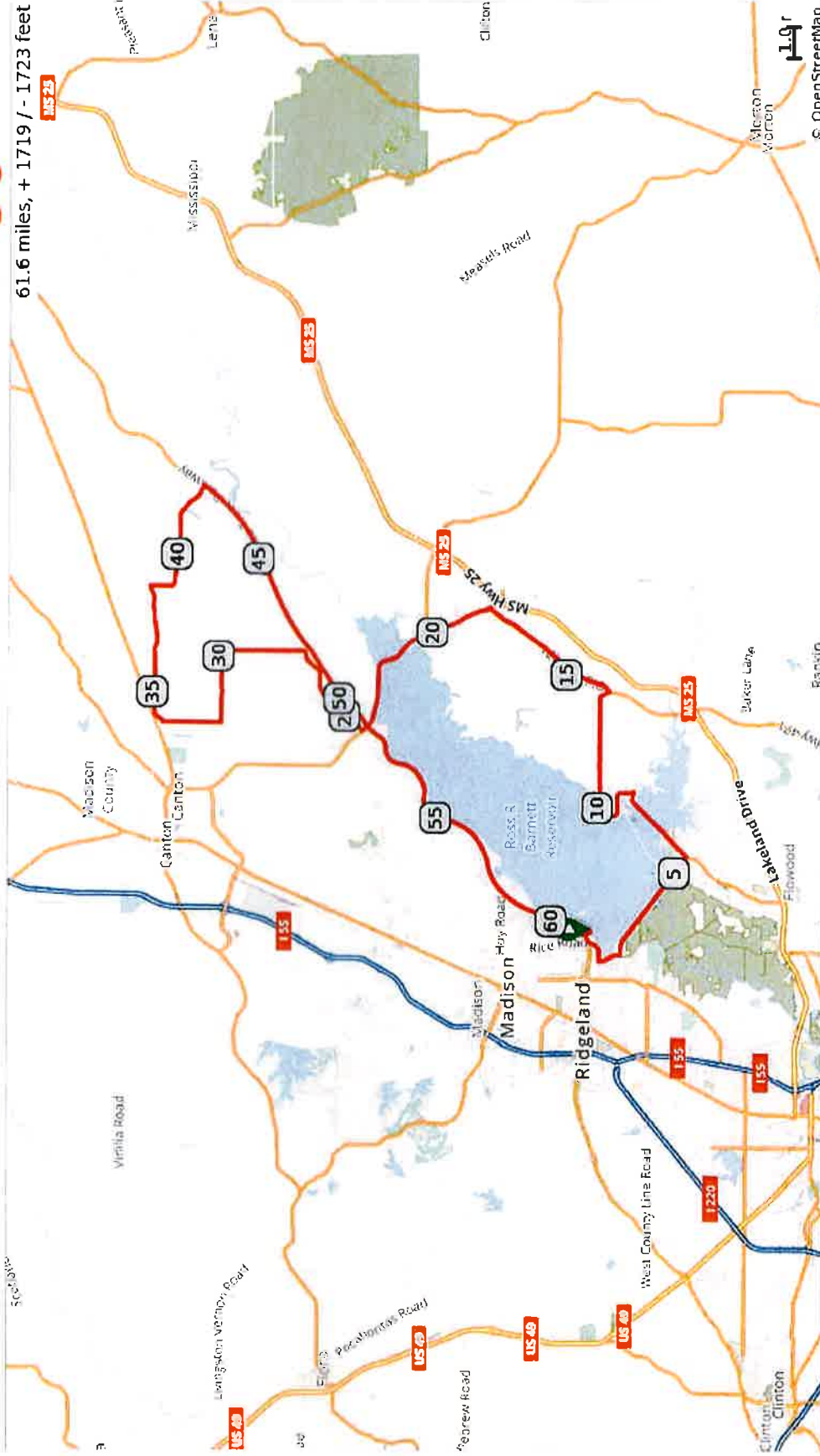
Num	Dist	Prev	Type	Note	Next
1.	0.0	0.0	📍	Start of route	0.1
2.	0.1	0.1	➡	R to stay on Old Park Trail	0.1
3.	0.2	0.1	⬅	L onto Post Rd	0.2
4.	0.4	0.2	⬅	Slight L onto Rice Rd	2.8
5.	3.2	2.8	➡	R	0.3
6.	3.5	0.3	➡	R onto Natchez Trace Pkwy	8.8
7.	12.2	8.8	📍	Natchez Trace Mile Marker 111.1 Rest Stop water, gatorade, food, restrooms	11.5
8.	23.8	11.5	➡	River Bend Rest Stop water, food, gatorade, restroom	4.1
9.	27.8	4.1	🔄	50 Mile Turn Around Turn Around Only	4.1
10.	31.9	4.1	⬅	River Bend Rest Stop water, food, gatorade, restroom	17.1
11.	48.9	17.1	⬅	L at Overlook Point	0.1
12.	49.0	0.1	➡	R onto multipurpose trail.	0.8
13.	49.8	0.8	⬅	L	0.0
14.	49.9	0.0	⬅	Slight L at Post Rd	0.0
15.	49.9	0.0	➡	R onto Old Park Trail	0.0
16.	50.0	0.0	➡	R to stay on Old Park Trail	0.1
17.	50.1	0.1	📍	End of route	0.0

50.1 miles. +1095/-1095 feet

62 mile Natchez Trace Century Ride



61.6 miles, + 1719 / - 1723 feet



62 mile Natchez Trace Century Ride

Num	Dist	Prev	Type	Note	Next
1.	0.0	0.0	↻	Start of route	0.1
2.	0.1	0.1	→	R to stay on Old Park Trail	0.1
3.	0.2	0.1	←	L onto Post Rd	0.2
4.	0.4	0.2	←	Slight L onto Rice Rd	1.5
5.	1.9	1.5	←	L onto Lake Harbour Dr	0.2
6.	2.1	0.2	↑	Continue onto Spillway Rd	3.4
7.	5.5	3.4	←	L onto N Shore Pkwy	2.6
8.	8.2	2.6	←	L onto Fannin Landing Cir	5.4
9.	13.6	5.4	↑	Continue onto Mt Helm Rd	0.0
10.	13.6	0.0	←	L onto MS-471 N	4.6
11.	18.2	4.6	←	L to stay on MS-471 N	2.2
12.	20.3	2.2	←	L onto MS-43 N	0.4
13.	20.7	0.4	→	Goshen Springs Rest Stop water, food, gatorade, rest rooms	3.6
14.	24.3	3.6	→	R onto Old Natchez Trce	3.2
15.	27.4	3.2	←	Slight L onto Sharon Rd	2.5
16.	30.0	2.5	←	L onto Dampeer Rd	2.2
17.	32.1	2.2	→	R onto Hart Rd	1.8
18.	33.9	1.8	→	R onto Avondale Rd	0.3
19.	34.3	0.3	→	R onto Robinson Rd	4.0
20.	38.2	4.0	→	R onto Ratliff Ferry Rd	2.9
21.	41.1	2.9	→	Slight R to stay on Ratliff Ferry Rd	1.2
22.	42.2	1.2	→	R onto Natchez Trace Pkwy	18.2
23.	60.4	18.2	←	L	0.1
24.	60.5	0.1	→	R	0.8
25.	61.3	0.8	←	L	0.0

61.3 miles. +1573/-1570 feet

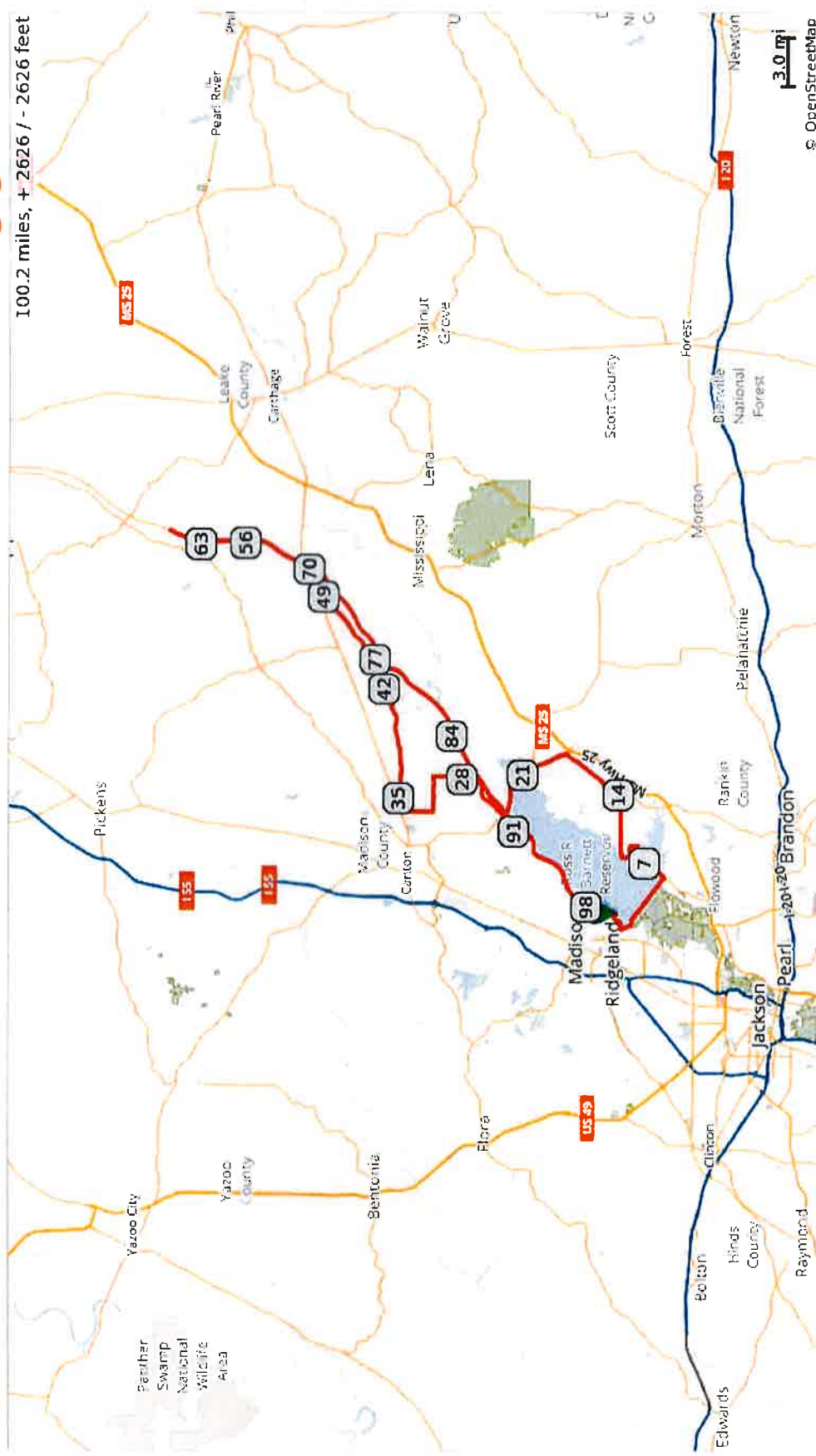
Num	Dist	Prev	Type	Note	Next
26.	61.4	0.0	←	Slight L at Post Rd	0.0
27.	61.4	0.0	→	R onto Old Park Trail	0.0
28.	61.4	0.0	→	R to stay on Old Park Trail	0.1
29.	61.6	0.1	📍	End of route	0.0

0.3 miles. +2/-5 feet

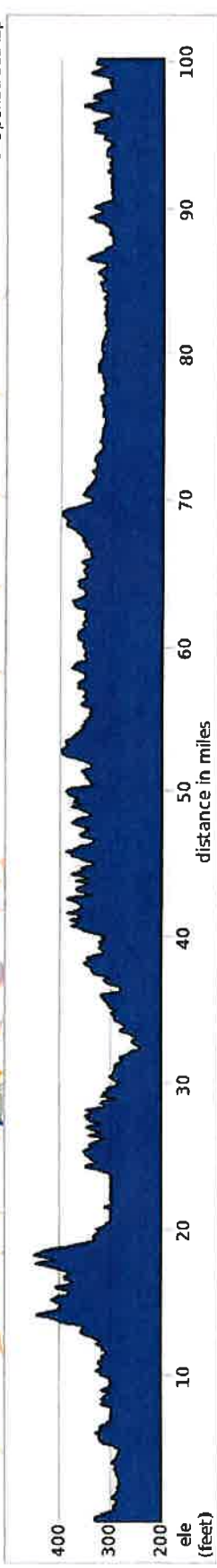
100 mile Natchez Trace Century Ride



100.2 miles, + 2626 / - 2626 feet



© OpenStreetMap



100 mile Natchez Trace Century Ride

Num	Dist	Prev	Type	Note	Next
1.	0.0	0.0	📍	Start of route	0.1
2.	0.1	0.1	➡	R to stay on Old Park Trail	0.1
3.	0.2	0.1	⬅	L onto Post Rd	0.2
4.	0.4	0.2	⬅	Slight L onto Rice Rd	0.8
5.	1.2	0.8	⬅	L onto Harbor Dr	0.7
6.	1.9	0.7	⬅	L onto Lake Harbour Dr	0.2
7.	2.1	0.2	⬆	Continue onto Spillway Rd	3.4
8.	5.5	3.4	⬅	L onto N Shore Pkwy	2.6
9.	8.2	2.6	⬅	L onto Fannin Landing Cir	5.5
10.	13.6	5.5	⬅	L onto MS-471 N	4.6
11.	18.2	4.6	⬅	L to stay on MS-471 N	2.2
12.	20.3	2.2	⬅	L onto MS-43 N	0.4
13.	20.7	0.4	🚰	Goshen Springs Rest Stop Food, water, gatorade, restrooms	3.6
14.	24.3	3.6	➡	R onto Old Natchez Trce	3.2
15.	27.4	3.2	⬅	Slight L onto Sharon Rd	2.5
16.	30.0	2.5	⬅	L onto Dampeer Rd	2.2
17.	32.2	2.2	➡	R onto Hart Rd	1.8
18.	33.9	1.8	➡	R onto Avondale Rd	0.3
19.	34.3	0.3	➡	R onto Robinson Rd	1.3
20.	35.5	1.3	➡	Zion Church rest stop water, gatorade, food, rest room	8.7
21.	44.3	8.7	➡	R onto Pat Luckett Rd	5.4
22.	49.7	5.4	➡	R onto Martin Dr	0.7
23.	50.4	0.7	⬅	L onto Natchez Trace Pkwy	2.4
24.	52.8	2.4	➡	Robinson Rest Stop water, gatorade, food, rest room	8.0

52.8 miles. +1557/-1489 feet

Num	Dist	Prev	Type	Note	Next
25.	60.8	8.0	↻	100 Mile Turn Around Turn around here for 100 Mile	8.1
26.	68.9	8.1	←	Robinson rest stop water, gatorade, food, restroom	13.1
27.	82.0	13.1	←	River Bend Rest Stop water, gatorade, food, restroom	11.5
28.	93.5	11.5	●	Natchez Trace Rest Stop Food, water, gatorade, restrooms	5.5
29.	99.0	5.5	←	L at Overlook Point	0.1
30.	99.1	0.1	→	R onto multipurpose trail.	0.8
31.	99.9	0.8	←	L	0.0
32.	100.0	0.0	←	Slight L at Post Rd	0.0
33.	100.0	0.0	→	R onto Old Park Trail	0.0
34.	100.1	0.0	→	R to stay on Old Park Trail	0.1
35.	100.2	0.1	📍	End of route	0.0

47.4 miles. +709/-748 feet

**Ridgeland Police Department
Intradepartmental Memorandum**

TO: See Distribution

DATE: March 20, 2024

FROM: Lt. Eddy Addison

SUBJECT: Ridgeland Park and Recreation Natchez Trace Century Ride

Saturday, May 4, 2024, the City of Ridgeland Recreation and Parks will be sponsoring the 2022 Natchez Trace Century Ride beginning at 0700 hours. There will be an 8, 25, 50, 62 and 100 mile bike course.

Phase I: (0700 hours) 100 and 62 miles: Will leave out of park to Rice Road and travel to Harbor Drive, then left across Spillway.

Phase II: (0715 hours) 50 mile: Will exit park to Rice Road, take Rice Road to Natchez Trace Ramp at Hwy. 51 and turn right to get onto Natchez Trace.

Phase III: (0730 hours) 8 to 25 mile: same route as the 50 mile.

A briefing will be held at RPD headquarters on **May 4, 2024** at 0600 hours, and officers will be required to be on their assigned post by 0645 hours.

The below listed officer assignments and traffic posts will be utilized during the Phases II and III 1 (8 mile to 62 mile) detail starting at 0730 hours:

Officer	Badge #	Location
K. Boyd	152	Post Rd @ Old Trace Park
R. May	185	Post Road @ Rice Road
A. Thompson	180	Rice Road @ Harbor Drive
C. Richardson	167	Old Canton @ Rice Road/Harbor @ Lake Harbour
C. Clark	173	Rice/ Pear Orchard Road
Sgt. Kelly Chapin	85	Command/ Course Lead- Rover
Cpl. Russell Dukette	143	Course Lead- Rover

Phase I (100 mile course) will begin at 0700 hours. Post assignments are as follows:

Officer	Badge #	Location
Michael Hutton	175	Natchez Trace/Exit Ramp

Phase 1: Sgt. Chapin will escort the lead rider from the start point to the Spillway. Sgt. Chapin will monitor the location of riders along the course route and provide radio updates on their location.

Phase 2: Sgt. Chapin will escort the lead rider from the start point to the Natchez Trace. Sgt. Chapin will monitor the location of riders along the course route and provide radio updates on their location.

Cpl. Dukette will be able to relieve some posts after the last rider has passed.

Communications Channel: TAC 2 (Primary Dispatch for Dispatcher Assistance)
Call Sign: Normal Duty
Uniform: Special Event Uniform
Vehicle Assignments: Normal Assignments
Rec. and Parks Contact: Wendy Bourdin (601-573-0559)

Any deviation or request for assignments will be made through and approved by the assigned detail supervisor or Lt. Eddy Addison. The on-duty shift supervisor should be contacted in the event additional manpower is needed.

cc: Asst. Chief Tony Willridge
Communications Supervisor Mike Rafffield
Ben McDonald, Ridgeland Recreation and Parks
Stacey Johnson, RFD



police department

April 9, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Dragon Boat Regatta

I have attached a request for a Special Event Permit from Buck Covington with the Madison County Chamber. This event is the Dragon Boat Regatta scheduled for Saturday, May 11, 2024, from 8:00 a.m. to 5:00 p.m. at Old Trace Park. Set up will begin Thursday, May 9, 2024. Mr. Covington requested the fire department be present each day during practices to be held May 8-10 from 3:00 p.m. to 9:00 p.m. By copy of this memo, we are requesting RFD personnel to contact Madison County Chamber to discuss arrangements for this practice. Anne Cross or Jennifer Wilson will be a point of contact and can be reached at 601-946-6050 or 601-605-2554

Mr. Covington is expecting approximately 3,000 spectators. Volunteer groups have been arranged to set-up and clean-up upon the conclusion of the event. A dumpster will also be on-site to assist with trash disposal while the event is ongoing and with clean-up afterward. Portable restrooms, as well as on-site facilities, will be available to accommodate the crowd and participants. Pafford will be available on-site as a first aid/medical station.

This event will generate overtime for the police department for two (2) officers for approximately nine (9) hours each. Ridgeland on-duty officers will conduct periodic checks of the area and will be available if needed.

Checks in the amounts of \$100.00 and \$1,000.00 representing the requisite filing fee and bond money are attached. Also included is a request for a Permit to Play On-Premises Music and the Facility Use Application.

Your consideration and approval will be greatly appreciated.

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Brian Myers - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6

POST ASSIGNMENT
Dragon Boat Regatta
May 11, 2024
0800-1700 hours

Officer	Badge No.	Patrol Car	Post Assignment	Post
M. Thompson	188	PC	Old Trace Park Entrance/ Post Road	COMMAND
L. McCollough	151	PC	Old Trace Park Entrance/ Madison Landing Circle	1

Officers will work respected posts to assure safety of participants and onlookers as they make their way to and from event. Should there be a traffic issue, officers will contact on duty supervisor for assistance. Officers will wear special event uniform. Radio operations channel will be **TAC-1**. Any deviation or request for re-assignments will be made through Lt. Eddy Addison.



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION

(Please allow minimum 30 days for approval)



EVENT NAME: Madison County Chamber of Commerce/ Dragon Boat Regatta

EVENT LOCATION: Old Trace Park, Ross Barnette Reservoir, Ridgeland

EVENT DATE: Beginning 5/9/2024 at 12pm to Ending 5/11/2024 at 7pm Multiple Days: ☒ YES ☐ NO

EVENT HOURS: Beginning 8am to Ending 5pm

TYPE OF EVENT: dragon boat regatta, race course set up at Old Trace Park, racing 4 boats at the same time

EVENT POINT OF CONTACT: Anne Cross or Jennifer Wilson CELL NUMBER: 601-946-6050 or 601-605-2554
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Madison County Chamber of Commerce

ADDRESS: 853 Highway 51, Suite 21 CITY/STATE/ZIP: Madison, MS 39110

ESTIMATED CROWD SIZE: Approx 3,000 NUMBER OF EVENT PERSONNEL: 2 staff and 100 volunteers

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: portable toilets on site- Gotta Go

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: volunteers will help with clean-up, dumpsters will also be available on site

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: _____

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☒ YES ☐ NO will follow up with food vendor information

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☒ YES ☐ NO LOCATION(s): on-site Pafford
Madison County Sheriff Dept

POLICE/SECURITY PERSONNEL REQUIRED: ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☒ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Buck Covington Contact Number: 601-605-2554

Applicant Signature: Buck Covington Date: 03/04/2024
Buck Covington (Moc 4, 2024 11:48:56)

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. Please allow a minimum of 30 days to complete the process and receive approval.

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>3/4/24</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .	
Chief of Police or Designee: <u>[Signature]</u>	DATE: <u>4-10-2023</u>
Number of Overtime Officers: <u>2 officers @ 9 hours</u>	Estimated OT Cost: _____
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____	



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC
(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 03/04/2024
EVENT NAME: Dragon Boat Regatta
EVENT LOCATION: Old Trace Park, Ross Barnette Reservoir, Ridgeland
DESCRIPTION OF ON-PREMISES ACTIVITY: dragon boat regatta, race course set up at Old Trace Park, racing 4 boats at the same time
DATE OF ACTIVITY: Beginning 05/11/2023 to Ending 05/11/2023
HOURS OF ACTIVITY: Beginning 8am to Ending 5pm
ACTIVITY POINT OF CONTACT: Anne Cross or Jennifer Wilson CELL NUMBER 601-946-6050 or 601-605-2554
(This person must remain on scene during the entire event)
NAME OF ORGANIZATION: Madison County Chamber of Commerce
ADDRESS: 953 Highway 51, Suite 21 CITY/STATE/ZIP: Madison, MS 39110

https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY:

The source of noise will come from a professional radio station emcee and sound system.
This company is experienced in events and is aware of compaince to noise control regulations.

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Buck Covington Date: 03/04/2024
Buck Covington (Min 19, 2024 11:40 CST)

☒ APPROVED
☐ DENIED

Chief of Police or Designee: [Signature]
Date: 4-10-2024

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



FACILITY USE APPLICATION

1. Name of Facility: Old Trace Park Event Name: Dragon Boat Regatta
2. Date Requested 05/11/2023 Time of Event: 8am To 5pm
3. Sponsoring Organization: Madison County Chamber of Commerce
Address: 953 Highway 51, Suite 21
Contact Person: Anne Cross or Jennifer Wilson Contact Number: 601-946-6050 or 601-605-2554
Email Address: dragonboat@madisoncountychamber.us
4. How many people do you anticipate attending the event? Approx 3,000
5. Will Concessions or Products be sold: Yes: ☒ No: ☐
Will a Gate Fee be charged: Yes: ☐ No: ☒
Will Service Fees be charged: Yes: ☒ No: ☐
6. Will there be amplified music at event?
(not to exceed 90 decibels) Yes: ☒ No: ☐
7. Will there be equipment / structures brought in for set-up? Yes: ☒ No: ☐
8. State in detail the nature of the event. Please use map to show location of event and its activities within the facility.
see attached map
9. State in detail your traffic control plan. Please use map to show details.
volunteers will handle parking and traffic in conjunction with the Madison County Sheriffs Dept and Ridgeland PD
10. State in detail your public toilet service plan:
portable toilets on site
11. Certificate of Liability Insurance is required. Must be submitted to the PRV Parks & Recreation Department 10 days prior to event. (\$1Million minimum)

PERMIT WILL NOT BE VALID WITHOUT THE FOLLOWING SIGNATURES:

City of Ridgeland Special Events Permit
OR Rankin County Sheriff's Department:

Chief Perry Waggener of the PRVWSD Reservoir Patrol:

PRVWSD Parks & Recreation Department:







police department

April 9, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Forfeited Weapons

The following weapons were forfeited in County Court and I am requesting they be declared surplus property to be traded for store credit at Southern Connection.

Number	Case Number	Make	Model	Serial Number
1	2023006066	TAURUS	PT111 G2 9mm	TKM42765
2	2023006066	TAURUS	G2s 9mm	TLU68898
3	2023012182	SMITH & WESSON	M&P 45	HNR8201
4	2022003193	BERETTA	APX 9mm	A006205Y

Your consideration and approval will be greatly appreciated.

[illegible]



OFFICE OF THE DISTRICT ATTORNEY

JOHN K. BRAMLETT, JR.

DISTRICT ATTORNEY

TWENTIETH JUDICIAL DISTRICT
RANKIN, MADISON COUNTIES

January 29, 2024

Ridgeland Police Department
Attn: Jeremey Watkins
115 West School Street
Ridgeland, Mississippi 39157

Re: Jeremy Grayson, RPD case # 2023006066

Dear Jeremey,

Please find enclosed *Order of Forfeiture* in the above matter(s) forfeiting Two (2) Taurus G2S 9mm handgun(s) to the Ridgeland Police Department to be used or disposed of according to law and returning \$4,324.00 in US Currency to Jeremy Grayson by and through his attorney Aafram Y. Sellers.

If you have any questions in this matter, please do not hesitate to call.

Sincerely,

Todd McAlpin
Assistant District Attorney
Rankin/Madison County District Attorney's Office

Enclosure(s)

IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL.
RIDGELAND POLICE DEPARTMENT

PLAINTIFF

VS.

Civil Cause No. 23-673 JO

FOUR THOUSAND THREE HUNDRED
TWENTY-FOUR DOLLARS (\$4,324.00)
IN UNITED STATES CURRECNY AND
ONE (1) TAURUS G2S 9MM HANDGUN
BEARING SERIAL # TLU68898 AND ONE (1)
TAURUS MILLENNIUM G2 9MM HANDGUN
BEARING SERIAL # TKM42765

FILED
MADISON COUNTY

JAN 25 2024

ANITA WRAY, CIRCUIT CLERK

D.C.

DEFENDANT

AGREED ORDER OF FORFEITURE

This cause came before this Court on a motion *ore tenus*, and it being announced to the Court that the parties have compromised, settled, and agreed on the matter involved, therefore. The parties agree that this Court enjoys jurisdiction of both parties and the subject matter herein and that the Ridgeland Police Department had probable cause to initiate this civil forfeiture action and that the District Attorney of Madison County filed a Petition for Forfeiture on May 12, 2023, and that the Claimant, Jeremy T. Grayson filed an Answer on September 13, 2023. The Court finds that the parties have settled the dispute in the pleadings filed herein, finds that the Motion is well taken and that the same should be granted.

The Court finds that **One (1) Taurus G2S 9mm handgun bearing serial # TLU68898 and One (1) Taurus Millennium G2 9mm handgun bearing serial # TKM42765** should be forfeited to the Ridgeland Police Department to be used or disposed of according to law.

The Court further finds that **Four Thousand Three Hundred Twenty-Four Dollars (\$4,324.00) In United States Currency** should be returned to Jeremy T. Grayson by and through his attorney Aafram Y. Sellers.

144
427

IT IS, THEREFORE, ORDERED AND ADJUDGED that **One (1) Taurus G2S 9mm handgun bearing serial # TLU68898 and One (1) Taurus Millennium G2 9mm handgun bearing serial # TKM42765** is hereby forfeited to the Ridgeland Police Department and all property rights of any other person or parties or claims thereto are denied and that **Four Thousand Three Hundred Twenty-Four Dollars (\$4,324.00) In United States Currency** should be returned to Jeremy T. Grayson by and through his attorney Aafram Y. Sellers.

IT IS, THEREFORE FURTHERMORE, ORDERED AND ADJUDGED that the civil forfeiture action in the above-styled and number cause is hereby dismissed.

SO ORDERED AND ADJUDGED, this the 24th day of January 2024.



COUNTY COURT JUDGE

PRESENTED BY:

/s/ Todd McAlpin
Todd McAlpin, MSB # 104234
Rankin/Madison County District Attorney's Office
Post Office Box 121
Canton, MS 39046
(601) 859-7838
(601) 859-8880
todd.mcalpin@madison-co.com

AGREED TO:

/s/ Aafram Y. Sellers
Aafram Y. Sellers, MSB # 100261
Attorney for Jeremy Tyrell Grayson
295 Edgewood Terrance Drive
Jackson, MS 39206
(601) 352-0102
Fax: (601) 956-6716



OFFICE OF THE DISTRICT ATTORNEY

JOHN K. BRAMLETT, JR.

DISTRICT ATTORNEY

TWENTIETH JUDICIAL DISTRICT

RANKIN, MADISON COUNTIES

January 19, 2024

Ridgeland Police Department
Attn: Jeremy Watkins
115 West School Street
Ridgeland, Mississippi 39157

Re: Tony Levon Hill, RPD case # unknown

2023012182

Dear Jeremy,

Please find enclosed *Order of Forfeiture* in the above matter(s) forfeiting Five Thousand One Hundred Ninety-Three Dollars (\$5,193.00) in United States Currency and One (1) Smith and Wesson 45 Caliber Handgun SN # HNR8201 to the Ridgeland Police Department to be used or disposed of according to law.

If you have any questions in this matter, please do not hesitate to call.

Sincerely,

Todd McAlpin
Assistant District Attorney
Rankin/Madison County District Attorney's Office

Enclosure(s)

FILED
IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL.

JAN 18 2024

RIDGELAND POLICE DEPARTMENT ANITA WRAY, CIRCUIT CLERK

PLAINTIFF

VS.

BY

Civil Cause No. 2023-1335 JO

FIVE THOUSAND ONE HUNDRED NINETY
THREE DOLLARS (\$5,193.00) IN UNITED
STATES CURRENCY AND ONE (1) SMITH AND
WESSON 45 CALIBER HANDGUN SN # HNR8201

DEFENDANT

ORDER OF FORFEITURE

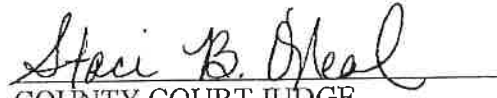
CAME ON TO BE HEARD THIS DAY for hearing on the merits a Petition for Forfeiture, duly filed by the State of Mississippi, ex rel. Ridgeland Police Department, and this Court having jurisdiction of the subject matter herein, and no answer having been filed and the State having put on evidence regarding the basis of forfeiture, that being the vehicle was used or intended for use in violation of the Uniform Controlled Substance Law. The Court having heard and considered all of the testimony, arguments of counsel, and exhibits and all other papers and proceedings had and done herein finds that by a preponderance of the credible evidence, the subject property is forfeitable pursuant to Miss Code Ann. § 41-29-153 (1972) and should be forfeited pursuant to Miss Code Ann. § 41-29-177 and § 41-29-179 (1972). The Court therefore finds the Petition to Contest Forfeiture is not well taken and should be denied.

The Court further finds that **FIVE THOUSAND ONE HUNDRED NINETY-THREE DOLLARS (\$5,193.00) IN UNITED STATES CURRENCY AND ONE (1) SMITH AND WESSON 45 CALIBER HANDGUN SN # HNR8201** should be forfeited to the Ridgeland Police Department to be used or disposed of according to law.

IT IS, THEREFORE, ORDERED AND ADJUDGED that **FIVE THOUSAND ONE HUNDRED NINETY-THREE DOLLARS (\$5,193.00) IN UNITED STATES CURRENCY**

AND ONE (1) SMITH AND WESSON 45 CALIBER HANDGUN SN # HNR8201 is hereby forfeited to the Ridgeland Police Department and all property rights of any other person or parties or claims thereto are denied.

SO ORDERED AND ADJUDGED, this the 17th day of January 2024.


COUNTY COURT JUDGE

PRESENTED & PREPARED BY:

/s/ Todd McAlpin
Todd McAlpin, MSB #104234
Assistant District Attorney
Post Office Box 121
Canton, Mississippi 39046
(601) 859-7838
Fax (601) 859-8880
Todd.mcalpin@madison-co.com



OFFICE OF THE DISTRICT ATTORNEY

JOHN K. BRAMLETT, JR.

DISTRICT ATTORNEY

TWENTIETH JUDICIAL DISTRICT

RANKIN, MADISON COUNTIES

January 22, 2024

Ridgeland Police Department
Attn: Jeremey Watkins
115 West School Street
Ridgeland, Mississippi 39157

Re: Darrell Marshall, RPD case # 2022003193

Dear Jeremey,

Please find enclosed *Order of Forfeiture* in the above matter(s) forfeiting Three Thousand Three Hundred Seventeen Dollars (\$3,317.00) in United States Currency and One (1) Beretta 9mm Handgun SN # A006205Y to the Ridgeland Police Department to be used or disposed of according to law.

If you have any questions in this matter, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink, appearing to read "Todd McAlpin".

Todd McAlpin
Assistant District Attorney
Rankin/Madison County District Attorney's Office

Enclosure(s)

FILED

JAN 12 2024

IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

ANITA WRAY, CIRCUIT CLERK
BY VR D.C.

**STATE OF MISSISSIPPI, EX REL.
RIDGELAND POLICE DEPARTMENT**

PLAINTIFF

VS.

Civil Cause No. 2022-0219 JH

**THREE THOUSAND THREE HUNDRED
SEVENTEEN DOLLARS EIGHTY CENTS (\$3,317.00)
IN UNITED STATES CURRENCY AND ONE (1) BERETTA
9MM HANDGUN BEARING SERIAL # A006205Y**

DEFENDANT

AGREED ORDER OF FORFEITURE

This cause came before this Court on a motion *ore tenus*, and it being announced to the Court that the parties have compromised, settled, and agreed on the matter involved, therefore. The parties agree that this Court enjoys jurisdiction of both parties and the subject matter herein and that the Ridgeland Police Department had probable cause to initiate this civil forfeiture action and that the District Attorney of Madison County filed a Petition for Forfeiture on March 15, 2022, and that the Claimant, Darrell Deonte Marshall filed an Answer on April 14, 2022. The Court finds that the parties have settled the dispute in the pleadings filed herein, finds that the Motion is well taken and that the same should be granted.

The Court finds that **Three Thousand Three Hundred Seventeen Dollars Eighty Cents (\$3,317.00) in United States Currency and One (1) Beretta 9mm Handgun Bearing Serial # A006205Y** should be forfeited to the Ridgeland Police Department to be used or disposed of according to law.

IT IS, THEREFORE, ORDERED AND ADJUDGED that **Three Thousand Three Hundred Seventeen Dollars Eighty Cents (\$3,317.00) in United States Currency and One (1) Beretta 9mm Handgun Bearing Serial # A006205Y** is hereby forfeited to the Ridgeland Police Department and all property rights of any other person or parties or claims thereto are denied.

144/287

IT IS, THEREFORE FURTHERMORE, ORDERED AND ADJUDGED that the civil forfeiture action in the above-styled and number cause is hereby dismissed.

SO ORDERED AND ADJUDGED, this the 11th day of January 2024.


COUNTY COURT JUDGE

PRESENTED BY:

/s/ Todd McAlpin
Todd McAlpin, MSB # 104234
Rankin/Madison County District Attorney's Office
Post Office Box 121
Canton, MS 39046
(601) 859-7838
(601) 859-8880
todd.mcalpin@madison-co.com

AGREED TO:

/s/ Brad Oberhousen
Brad A. Oberhousen, MSB # 100984
Attorney for Brad A. Oberhousen
301 Highland Park Cove Suite B
Ridgeland, MS 39157
(601) 352-2990
baoberhousen@gmail.com



police department

April 9, 2024

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Pepsi Pops

I have attached a request for a Special Event Permit from Richard Hudson, Director of the Mississippi Symphony Orchestra. This event is their annual Pepsi Pops scheduled for Friday, May 10, 2024, from 5:00 p.m. to 10:00 p.m. at Old Trace Park.

Director Hudson is expecting a crowd of 1,200 and portable restrooms will be available on-site to accommodate spectators as well as the use of the facilities at Old Trace Park. Mississippi Symphony Orchestra staff and volunteers will be responsible for cleaning up during and after the event.

This event will generate overtime for the police department and will require ten (10) posts to be manned for approximately seven (7) hours each for spectators safety. The use of reserve officers will be made if available and use of on-duty officers may also be used if they are available and shifts may be adjusted to fit the Pepsi Pops schedule. Reservoir Police will also assist with traffic, parking lot security, and overall crowd monitoring.

The Special Event Permit is attached along with an application for a Permit to Play On-Premises Music and Facility Use Application. Director Hudson has requested the \$100 filing fee and \$1,000 bond fee be waived.

Your consideration and approval will be greatly appreciated.

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Brian Myers - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: Pepsi 725
EVENT LOCATION: Old Trace Park
EVENT DATE: Beginning 5/10/24 to Ending 5/10/24 Multiple Days: ☐ YES ☒ NO
EVENT HOURS: Beginning 10:00 am to Ending 10:00 pm
TYPE OF EVENT: Family friendly symphony concert concluding with fireworks
EVENT POINT OF CONTACT: Richard Hudson CELL NUMBER: 601-672-6660
(This person must remain on scene during the entire event)
NAME OF ORGANIZATION: Mississippi Symphony Orchestra
ADDRESS: P.O. Box 2052 CITY/STATE/ZIP: Jackson, MS 39225
ESTIMATED CROWD SIZE: 1200 NUMBER OF EVENT PERSONNEL: 70
ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: OTP parking lot
ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: MSO staff + volunteers to clean throughout event and at end.

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: _____

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☒ YES ☐ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: TBD, arranged by Brown Bottling
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO
MOBILE FOOD VENDOR NAME: TBD, arranged by Brown Bottling
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: N/A
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: N/A
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO
If Yes, who is the operator of the system: _____ Cell Number: _____
If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☒ YES ☐ NO LOCATION(s): centrally located on site
Traffic control
POLICE/SECURITY PERSONNEL REQUIRED: ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Richard Hudson Contact Number: 601-672-6660

Applicant Signature: Richard Hudson Date: 2/8/24

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>2/12/24</u> <u>B</u> and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-16-2024</u> .		
Chief of Police or Designee: <u>[Signature]</u>	DATE: <u>4-10-2024</u>	
Number of Overtime Officers: <u>10 officers @ 7 hours</u>	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		



CITY OF RIDGELAND

APPLICATION FOR

PERMIT TO PLAY ON PREMISES MUSIC

(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 2/8/24

EVENT NAME: Pepsi Page

EVENT LOCATION: Old Trace Park

DESCRIPTION OF ON-PREMISES ACTIVITY: Family, friendly symphony concert with fireworks to conclude

DATE OF ACTIVITY: Beginning 5/10/24 to Ending 5/10/24

HOURS OF ACTIVITY: Beginning 10:00 am - 7:00 am to Ending 10:00 pm

ACTIVITY POINT OF CONTACT: Richard Hudson CELL NUMBER: 601-672-6660

(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Mississippi Symphony Orchestra

ADDRESS: P.O. Box 2052 CITY/STATE/ZIP: Jackson MS 39225

https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: This is a symphony orchestra concert that will be minimally amplified by a professional sound company. It will probably be inaudible outside the park

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Richard Hudson Date: 2/8/24

☒ APPROVED

☐ DENIED

Chief of Police or Designee: _____

Date: 4-10-2024

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



FACILITY USE APPLICATION

1. Name of Facility: Old Trace Park Event Name: Pepsi Pops
2. Date Requested 5/10/24 Time of Event: 5pm To 930pm
3. Sponsoring Organization: Mississippi Symphony Orchestra
Address: P.O. Box 2052, Jackson, MS 39225
Contact Person: Richard Hudson Contact Number: 601-672-6660
Email Address: r.hudson@msorchestra.com
4. How many people do you anticipate attending the event? 1200
5. Will Concessions or Products be sold: Yes: ☒ No: ☐
Will a Gate Fee be charged: Yes: ☒ No: ☐
Will Service Fees be charged: Yes: ☐ No: ☒
6. Will there be amplified music at event? (not to exceed 90 decibels) Yes: ☒ No: ☐
7. Will there be equipment / structures brought in for set-up? Yes: ☒ No: ☐
8. State in detail the nature of the event. Please use map to show location of event and its activities within the facility. Mississippi Symphony Orchestra concert preceded by an "opening" act. Event concludes with a 5-minute fireworks show at around 9:00pm. Same layout as in previous years
9. State in detail your traffic control plan. Please use map to show details.
Ridgeland PD requested to assist with traffic management
10. State in detail your public toilet service plan:
Adequate portable toilets and hand washing stations to be provided through McGraw/Hotta Go
11. Certificate of Liability Insurance is required. Must be submitted to the PRV Parks & Recreation Department 10 days prior to event. (\$1Million minimum)

PERMIT WILL NOT BE VALID WITHOUT THE FOLLOWING SIGNATURES:

City of Ridgeland Special Events Permit
OR Rankin County Sheriff's Department:

Eddy [Signature]

Chief Perry Waggener of the PRVWSD Reservoir Patrol:

PRVWSD Parks & Recreation Department:



Map Key:

- 1 Gate A: general public
- 2 Gate B: general public
- 3 Gate C: Performer/Handicap/VIP entry
- 4 First Aid/MSO Central/Mix position
- 5 Roll-off dumpster
- 6 Portalets/handwashing stations
- 7 Portalets/handwashing stations
- 8 Food vendor
- 10 Fireworks launch area; public excluded during launch



M I S S I S S I P P I S Y M P H O N Y O R C H E S T R A

February 8, 2024

Bryan Myers
Chief of Police
City of Ridgeland Police Department
115 W. School St.
Ridgeland, MS 39157

Dear Chief Myers,

The Mississippi Symphony Orchestra respectfully requests your assistance in the application process for a special events permit for Pepsi Pops on Friday, May 10, 2024 at Old Trace Park.

As in previous years, the Mississippi Symphony Orchestra would like the City of Ridgeland Police Department to coordinate all traffic control into and out of the event. Off-Premises parking will be provided in accordance with a plan acceptable to RPD and the Reservoir Patrol. The Mississippi Symphony Orchestra also requests that the City of Ridgeland Police Department assist in overall crowd monitoring and if deemed necessary, the transportation of monies from three collection points to a central deposit location on site to be determined.

Also as in previous years, we request that the filing fee of \$100. and the \$1000. bond be waived for our Special Events Permit application.

Thank you very much for your assistance in this process. We look forward to working with you on this family oriented event.

Sincerely,

Richard L. Hudson
Director of Operations/Personnel
Mississippi Symphony Orchestra

Ridgeland Police Department

Intradepartmental Memorandum

TO: See Distribution **DATE:** 12 February 2024

FROM: Lt. Eddy Addison

SUBJECT: MS Symphony Orchestra 2024 Pepsi Pops Assignment Detail

Pepsi Pops had submitted their application to hold Pepsi Pops on **Friday, May 10, 2024**. The Mississippi Symphony Orchestra will be sponsoring the 2024 Pepsi Pops concert at Old Trace Park located on the Ross Barnett Reservoir. Traffic control and event security will be handled primarily by the Ridgeland Police Department. Assistance will be provided by the Reservoir Patrol Office by having officers on ATV's patrolling the grounds of Old Trace Park and they will also have vessels providing marine support of the waterfronts in the area of Old Trace Park. The event is scheduled to conclude at approximately 2200 hours. Officers will be required to attend a roll call briefing at 1530 hours and immediately upon release from the briefing, they will report to their assigned post no later than 1615 hours.

Radio Frequency: TAC – 2 as primary and RPD Dispatch for assistance from patrol
Call Sign: Badge numbers
Uniform: Special Event Uniform
Equipment: Flashlight and orange reflective vest (mandatory after sunset)
Vehicle: Assignments made at Roll-Call

OFFICER	BADGE NO.	TRAFFIC POST/ASSIGNMENT/LOCATION
K. Chapin	85	Overall Command/Relief Officer/Rover
C. Burgess	148	TP 1 – Post Road @ Old Trace Park Entrance
R. Dukette	143	TP 2 – Old Trace Park entrance at Madison Landing
Z. Naef	169	TP 3 – Madison Landing Circle @ Post Road
A. Loveall	133	TP 4 – Madison Landing Circle and Old Trace Park (foot patrols)
L. McCullough	151	TP 5 – Madison Landing Circle @ Dyke Road
T. Wilson	178	TP 6 – Rice Road @ East Ramp Road
M. Thompson	188	TP 7 – Rice Road @ Madison Landing Circle
S. Hall	174	TP 8 – Rice Road @ Harbor Drive

N. Brothens	164	TP 9 – Rice Road @ Post Road
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The intersection of Rice Road/Old Canton Road, Harbor Drive/Lake Harbor Drive and Old Canton Road/Lake Harbor Drive should be monitored closely by the rover unit and if support is needed, patrol beats 3 and 4 should be prepared to assist with traffic congestion. No parking should be allowed along the road edge of Rice Road and Post Road. Old Trace Park will be restricted to persons with an approved Parking Pass or those with valid handicap placards. A fireworks show will conclude the event and the fireworks will be shot off in the northeast corner of Old Trace Park. Last year they had their own personnel guarding the fireworks and did not need us. This may be the case this year as well.

Any deviation or request for re-assignments will be made through and approved by Lt. Eddy Addison. The on-duty shift supervisor should be contacted in the event additional manpower is needed.

Telephone Numbers:

Lt. Eddy Addison	601-954-7000
Richard Hudson (MS Symphony Orchestra)	601-672-6660

If there are any questions, please contact Lt. Eddy Addison.

cc: Chief Brian Myers
Asst. Chief Tony Willridge
Communications Supervisor Mike Raffield



police department

April 10, 2024

TO: Mayor & Board of Alderman
FROM: Brian Myers, Chief of Police 
SUBJECT: Budget Amendment-Investigative Fee

Please receive check #1058 in the amount of \$2,500.00 made payable to the City of Ridgeland. This is a donation made by Breland LLC from money raised at the Pickle Ball Tournament held in Ridgeland. This donation was made to help with the purchase of a overheat warning system for the new K9 vehicle.

I am requesting this donation totaling \$2,500.00 be deposited into account 010-000-348 (Donation Fund).

I am additionally requesting the following budget transfer:

Transfer \$2,500.00 from account 010-000-348 (Donation Fund) to account 001-100-730 (Capital Machinery and Equipment)

Your consideration and approval of this request will be appreciated.

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-00949	INTERNATIONAL CODE COUNCI	189722	TESTING	I 101761377	4/03/2024	305.00
			TESTING	001-180-681	305.00	
					TOTAL =	305.00

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	305.00
TOTALS FOR ALL FUNDS =		305.00

PAC

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TOTAL =	286,378
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FUND TOTALS		
FUND	NAME	TOTAL
=====	=====	=====
220	RENAISSANCE PH 3 TIFF	286,378.68
=====	=====	=====
TOTALS FOR ALL FUNDS =		286,378.68

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-45690	MISS DEPARTMENT OF EMPLOY	189724	1ST QTR 2024 UNEMPLOYMENT	I 202404097998	4/09/2024	6,633.73
			1ST QTR 2024 UNEMPLOYMENT	001-010-490	136.96	
			1ST QTR 2024 UNEMPLOYMENT	001-020-490	35.00	
			1ST QTR 2024 UNEMPLOYMENT	001-040-490	238.96	
			1ST QTR 2024 UNEMPLOYMENT	001-092-490	22.33	
			1ST QTR 2024 UNEMPLOYMENT	001-040-490	0.00	
			1ST QTR 2024 UNEMPLOYMENT	001-100-490	2,301.06	
			1ST QTR 2024 UNEMPLOYMENT	001-160-490	1,785.02	
			1ST QTR 2024 UNEMPLOYMENT	001-180-490	344.58	
			1ST QTR 2024 UNEMPLOYMENT	001-201-490	668.56	
			1ST QTR 2024 UNEMPLOYMENT	001-340-490	429.94	
			1ST QTR 2024 UNEMPLOYMENT	005-101-490	68.59	
			1ST QTR 2024 UNEMPLOYMENT	400-650-490	553.68	
			1ST QTR 2024 UNEMPLOYMENT	404-650-490	49.05	
TOTAL =						6,633.73

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	5,962.41
005	COURT SERVICES FEE FUND	68.59
400	PUBLIC UTILITIES FUND	553.68
404	EMCRS OPERATION & MAINT	49.05
TOTALS FOR ALL FUNDS =		6,633.73

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-06694	A T & T	189725	REMITTANCE OF RESTITUTION	I 202404118023 001-000-122	4/11/2024 4,245.00	4,245.00
01-06162	ACCURATE LAW ENFORCEMENT	189726	UTM MMR ROUND ORDER 5.56MM MMR 900 RDS 9MM MMR 1000 RDS SHIPPING	I 0012002-0 103-101-681 103-101-681 103-101-681	4/01/2024 4,005.00 3,150.00 200.00	7,355.00
01-01350	ADCAMP INC	189727	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 43195 001-201-575	2/29/2024 2,280.76	2,280.76
01-01350	ADCAMP INC	189728	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A *	I 43216 001-201-575	3/31/2024 2,262.52	2,262.52
01-01350	ADCAMP INC	189729	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 43224 001-201-575	3/31/2024 4,952.92	4,952.92
01-01350	ADCAMP INC	189730	MARTIN'S KEY OVERLAY SC-1A SURFACE COURSE MILLING <3000	I 43278 001-201-603 001-201-603	4/01/2024 11,281.50 7,500.00	18,781.50
01-01350	ADCAMP INC	189731	CRESTON CT OVERLAY SC-1A SURFACE COURSE MILLING <3000	I 43279 001-201-603 001-201-603	4/01/2024 12,900.70 7,500.00	20,400.70
01-01350	ADCAMP INC	189732	RIDGEWOOD RD OVERLAY SC-1A SURFACE COURSE MILLING <3000	I 43280 001-201-603 001-201-603	4/01/2024 20,887.45 7,500.00	28,387.45
01-01350	ADCAMP INC	189733	NEWPOINTE DRIVE BASE REPAIR	I 43281 001-201-603	4/01/2024 4,390.00	4,390.00
01-01350	ADCAMP INC	189734	FRIDAY HARBOUR OVERLAY MILLING <3000	I 43282 001-201-603	4/01/2024 7,500.00	7,500.00
01-05953	AGRONOMIC TURF SOLUTIONS	189735	SHOCKWAVE SHOCKWAVE SHOCKWAVE SHOCKWAVE SETUP FEE MOBILIZATION FEE	I 2892 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575	4/01/2024 393.75 393.75 393.75 393.75 250.00 300.00	2,125.00
01-03952	AIRGAS USA LLC	189736	ARGON BOTTLE RENTAL ARGON BOTTLE RENTAL HAZMAT	I 5506898283 400-650-540 400-650-540	3/31/2024 23.87 17.11	40.98
01-06228	AJ CONSTRUCTION INC	189737	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 2876 001-201-575	3/26/2024 771.40	771.40
01-06228	AJ CONSTRUCTION INC	189738	TONS OF ASPHALT SC-1A	I 2880	3/27/2024	1,548.12

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-06228	AJ CONSTRUCTION INC	189738	TONS OF ASPHALT SC-1A	I 2880	3/27/2024	1,548.12
			TONS OF ASPHALT SC-1A	001-201-575	1,548.12	CONT
01-04417	ALLEN ENGINEERING AND SCI	189739	02-26-24 - 03-31-24 STORMWATER	I 00240277	3/31/2024	1,750.00
			02-26-24 - 03-31-24 STORMWATER	001-201-600	1,750.00	
01-05511	AMAZON CAPITAL SERVICES	189740	HANDHELD RADAR BATTERIES	I 196Q-X3DQ-4KJ3	3/24/2024	42.47
			RECHARGABLE BATTERY	001-100-540	35.48	
			SHIPPING	001-100-540	6.99	
01-05511	AMAZON CAPITAL SERVICES	189741	MAGNETIC PICK-UP SWEEPER	I 1G16-XVNI-33FC	3/12/2024	62.68
			MAGNETIC PICK-UP SWEEPER	001-201-540	52.69	
			FREIGHT	001-201-540	9.99	
01-05511	AMAZON CAPITAL SERVICES	189742	FTO PINS	I 1KLJ-Y3CW-7WQW	4/03/2024	82.90
			FTO PINS	001-100-650	78.90	
			SHIPPING	001-100-650	4.00	
01-05511	AMAZON CAPITAL SERVICES	189743	POST CAPS 4"x4" 10/1	I 1VQV-MTWY-RYJQ	3/22/2024	29.98
			POST CAPS 4"x4" 10/1	001-201-575	22.99	
			FREIGHT	001-201-575	6.99	
01-01944	ATMOS ENERGY	189744	3013187195: 02-27-24 -03-25-24	I 202404017897	3/25/2024	69.01
			3013187195: 02-27-24 -03-25-24	001-340-630	69.01	
01-01944	ATMOS ENERGY	189745	3015422613: 02-27-24 -03-25-24	I 202404017898	3/25/2024	121.53
			3015422613: 02-27-24 -03-25-24	001-160-630	121.53	
01-05000	B & B ELECTRICAL & UTILIT	189746	CROSSWALK SIGNS FBC	I 0066101	3/25/2024	3,473.92
			BUCKET TRUCK	001-201-607	534.88	
			FOREMAN	001-201-607	1,210.40	
			ELECTRICIAN	001-201-607	969.60	
			LABORER	001-201-607	759.04	
01-06678	BARNETT PHILLIPS LUMBER C	189747	2"x8"x20' TREATED BOARD	I 2404-608564	4/01/2024	241.12
			2"x8"x20' TREATED BOARD	001-201-635	241.12	
01-07400	BLURTON, BANKS & ASSOCIAT	189748	REPLACE DRIVEWAY &SIDEWAL	I 04.03.2024	4/03/2024	4,147.00
			REPLACE DRIVEWAY	400-650-603	2,827.00	
			REPLACE SIDEWALK	400-650-603	1,320.00	
01-07400	BLURTON, BANKS & ASSOCIAT	189749	314 PEACH ORCHARD SEWER	I 04.03.2024B	4/03/2024	9,560.00
			CONNECT TO EXIST SEW	400-650-603	2,500.00	
			PERM WOOD FENCE REP	400-650-603	1,000.00	
			TRACKHOE & OPER	400-650-603	4,200.00	
			LABORERS	400-650-603	1,860.00	
01-02311	BUFKIN MECHANICAL, INC	189750	SERVICE CALLS	I 79999-2	3/26/2024	580.00
			SC WOLCOTT PARK	001-340-637	580.00	
01-02311	BUFKIN MECHANICAL, INC	189751	SERVICE CALLS	I 80053-2	3/06/2024	207.00
			SC LODGE	001-340-637	207.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-02311	BUFKIN MECHANICAL, INC	189752	SERVICE CALLS	I 80123	3/27/2024	1,979.00
			SC FREEDOM RIDGE	001-340-637	1,979.00	
01-05106	C SPIRE BUSINESS SOLUTION	189753	ACCT NO. 0000677122	I 0000677122-87	4/01/2024	5,013.12
			ACCT NO. 0000677122	001-020-604	41.94	
			ACCT NO. 0000677122	001-042-604	153.78	
			ACCT NO. 0000677122	001-080-604	13.98	
			ACCT NO. 0000677122	001-100-604	768.99	
			ACCT NO. 0000677122	001-160-604	818.99	
			ACCT NO. 0000677122	001-180-604	181.74	
			ACCT NO. 0000677122	001-201-604	325.96	
			ACCT NO. 0000677122	001-340-604	423.78	
			ACCT NO. 0000677122	400-650-604	83.82	
			ACCT NO. 0000677122	001-020-605	118.84	
			ACCT NO. 0000677122	001-040-605	198.70	
			ACCT NO. 0000677122	001-092-605	15.10	
			ACCT NO. 0000677122	001-100-605	755.89	
			ACCT NO. 0000677122	001-160-605	358.25	
			ACCT NO. 0000677122	001-180-605	179.23	
			ACCT NO. 0000677122	001-201-605	131.17	
			ACCT NO. 0000677122	001-340-605	151.88	
			ACCT NO. 0000677122	001-350-605	132.53	
			ACCT NO. 0000677122	400-650-605	158.55	
01-03826	C SPIRE WIRELESS	189754	0031603285: 02-23-24 -03-22-24	I 202404037901	3/22/2024	3,162.72
			0031603285: 02-23-24 -03-22-24	001-100-605	3,162.72	
01-03826	C SPIRE WIRELESS	189755	0031656019: 02-23-24 -03-22-24	I 202404087917	3/22/2024	94.37
			0031656019: 02-23-24 -03-22-24	001-020-501	45.46	
			0031656019: 02-23-24 -03-22-24	001-020-605	48.91	
01-03826	C SPIRE WIRELESS	189756	0031656148: 02-23-24 -03-22-24	I 202404087948	3/22/2024	1,258.69
			0031656148: 02-23-24 -03-22-24	001-201-605	681.70	
			0031656148: 02-23-24 -03-22-24	400-650-605	489.43	
			0031656148: 02-23-24 -03-22-24	404-650-605	87.56	
01-03826	C SPIRE WIRELESS	189757	0031656041: 02-23-24 -03-22-24	I 202404087949	3/22/2024	581.61
			0031656041: 02-23-24 -03-22-24	001-020-605	324.75	
			0031656041: 02-23-24 -03-22-24	001-042-605	132.30	
			0031656041: 02-23-24 -03-22-24	001-080-605	48.91	
			0031656041: 02-23-24 -03-22-24	001-092-605	22.57	
			0031656041: 02-23-24 -03-22-24	001-093-605	53.08	
01-03826	C SPIRE WIRELESS	189758	0031656124: 02-23-24 -03-22-24	I 202404087950	3/22/2024	412.13
			0031656124: 02-23-24 -03-22-24	001-180-605	412.13	
01-03826	C SPIRE WIRELESS	189759	0031656076: 02-23-24 -03-22-24	I 202404118024	3/22/2024	574.92
			0031656076: 02-23-24 -03-22-24	001-160-605	574.92	
01-06438	CADENCE BANK	189760	LOAN# 830000007926	I 202404087935	4/08/2024	46,000.00
			LOAN# 830000007926	219-450-810	46,000.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05777	CANTON SANITARY LANDFILL	189761	DEER DISPOSAL	I 00207308	3/27/2024	46.02
			INERT MATERIAL	001-100-682	40.00	
			ENV. FEE	001-100-682	5.00	
			FUEL CHARGE	001-100-682	1.00	
			STATE FEE	001-100-682	0.02	
01-01441	CAPITOL TOWING INC	189762	TOW FEES	I 12298	9/13/2023	75.00
			CID TOW TO IMPOUND	001-100-632	75.00	
01-01441	CAPITOL TOWING INC	189763	TOW FEES	I 12407	9/22/2023	55.00
			TOW FEES P339	001-100-632	55.00	
01-11050	CAR CARE CLINIC INC	189764	FRONT END ALIGNMENT	I 0079851	3/26/2024	79.99
			FRONT END ALIGNMENT	001-201-632	79.99	
01-11050	CAR CARE CLINIC INC	189765	P366 TIRE REPAIR	I 0079911	3/28/2024	27.00
			P366 TIRE PATCH R/R	001-100-632	29.99	
			FLEET DISCOUNT	001-100-632	2.99CR	
01-11050	CAR CARE CLINIC INC	189766	M&B 4 TIRES P345	I 0079941	3/29/2024	62.40
			M&B 4 TIRES P345	001-100-635	60.00	
			SHOP SUPPLIES	001-100-635	2.40	
01-02764	CENTRAL MISSISSIPPI CRIME	189767	MARCH 2024	I 202404097995	4/09/2024	372.96
			MARCH 2024	001-000-330	372.96	
01-12050	CENTRAL PIPE SUPPLY INC	189768	3"x12" METER	C S100368305.001	3/25/2024	2,600.50CR
			CREDIT 3"x17" METER	467-650-760	2,600.50CR	
01-12050	CENTRAL PIPE SUPPLY INC	189769	WATER METER CHANGE OUT	I S100359402.001	1/24/2024	34,025.00
			8"x20" E SERIES METER	467-650-760	34,025.00	
01-12050	CENTRAL PIPE SUPPLY INC	189770	WATER METER CHANGE OUT	I S100359402.002	4/01/2024	16,608.00
			6" X 18" E SERIES ME	467-650-760	16,608.00	
01-12050	CENTRAL PIPE SUPPLY INC	189771	TOPGOLF WTR RELOCATE	I S100363708.001	4/01/2024	14,417.20
			PVC C900 12" DR18	400-650-575	10,166.00	
			DI MJ 45 ELL 12"	400-650-575	1,268.50	
			DI MJ SOLID SL 12X12	400-650-575	466.10	
			UN LOCK GLAND 12" PV	400-650-575	1,574.40	
			DI MJ ACC PK 12"	400-650-575	694.40	
			DI MJ CAP 12"	400-650-575	247.80	
01-12050	CENTRAL PIPE SUPPLY INC	189772	WATER REPAIR PARTS	I S100367316.001	3/15/2024	1,589.00
			PROBING ROD	400-650-540	149.40	
			METER WRENCH	400-650-540	140.00	
			1" CURB STOP	400-650-575	1,119.60	
			1" METER CONNECTOR	400-650-575	180.00	
01-12050	CENTRAL PIPE SUPPLY INC	189773	WATER REPAIR PARTS	I S100367617.001	3/19/2024	590.45
			5' CURB INLET	001-201-575	590.45	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-12050	CENTRAL PIPE SUPPLY INC	189774	WATER REPAIR PARTS	I S100367733.001	3/19/2024	157.17
			3" FLANGE PACKS	400-650-575	33.39	
			4" FLANGE PACKS	400-650-575	123.78	
01-12050	CENTRAL PIPE SUPPLY INC	189775	WATER REPAIR PARTS	I S100367912.001	3/21/2024	1,062.80
			2" SQ. HD. VALVE	400-650-575	1,062.80	
01-12050	CENTRAL PIPE SUPPLY INC	189776	WATER REPAIR PARTS	I S100367921.001	3/21/2024	62.90
			2" WHEEL VALVE	400-650-575	62.90	
01-12050	CENTRAL PIPE SUPPLY INC	189777	WATER REPAIR PARTS	I S100367943.001	3/21/2024	125.80
			2" WHEEL VALVE	400-650-575	125.80	
01-12050	CENTRAL PIPE SUPPLY INC	189778	3"X12" METER	I S100368259.001	3/25/2024	2,870.71
			3"X12" METER	467-650-760	2,870.71	
01-12050	CENTRAL PIPE SUPPLY INC	189779	WATER REPAIR PARTS	I S100368576.001	3/27/2024	940.90
			2" PVC MALE ADAPTER	400-650-575	32.60	
			2" 2 HOLE FLANGE KIT	400-650-575	629.10	
			2"X1" BRASS BUSHING	400-650-575	279.20	
01-12050	CENTRAL PIPE SUPPLY INC	189780	3"X12" METER	I S100368704.001	3/28/2024	845.90
			2" BRASS CLOSE NIPPL	467-650-760	80.00	
			2" 2 HOLE FLANGE KIT	467-650-760	629.10	
			2"X4" BRASS NIPPLE	467-650-760	136.80	
01-12050	CENTRAL PIPE SUPPLY INC	189781	3"X12" METER	I S100368710.001	3/28/2024	2,904.00
			METER BOXES W/HOLE	467-650-760	2,904.00	
01-12050	CENTRAL PIPE SUPPLY INC	189782	3"X12" METER	I S100368849.001	4/01/2024	790.60
			2" BRASS CLOSE NIPPL	467-650-760	80.00	
			2" 2 HOLE FLANGE KIT	467-650-760	629.10	
			2" PVC MALE ADAPTER	467-650-760	81.50	
01-12050	CENTRAL PIPE SUPPLY INC	189783	LK HARBOUR SEWER PIPE	I S100368872.001	4/02/2024	2,192.40
			8" SDR 26 SEWER PIP	400-650-575	2,111.20	
			4" SDR 26 PVC PIPE	400-650-575	81.20	
01-02882	CHAPIN, KELLY	189784	ADV TRAV: 04-07-24 - 04-27-24	I 202404097994	4/09/2024	1,357.00
			ADV TRAV: 04-07-24 - 04-27-24	001-100-610	1,357.00	
01-13025	CINTAS CORPORATION LOC #2	189785	PAYER #14850389	I 88449616	4/03/2024	34.86
			PAYER #14850389	400-650-540	34.86	
01-13025	CINTAS CORPORATION LOC #2	189786	PAYER #14849134	I 88449791	4/03/2024	127.05
			PAYER #14849134	001-201-535	127.05	
01-13025	CINTAS CORPORATION LOC #2	189787	PAYER #14849134	I 88449956	4/03/2024	172.45
			PAYER #14849134	400-650-535	149.12	
			PAYER #14849134	404-650-535	23.33	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-13025	CINTAS CORPORATION LOC #2	189788	PAYER #14850389 PAYER #14850389	I 89166690 400-650-540	4/10/2024 34.86	34.86
01-13025	CINTAS CORPORATION LOC #2	189789	PAYER #14849134 PAYER #14849134	I 89166906 001-201-535	4/10/2024 154.67	154.67
01-13025	CINTAS CORPORATION LOC #2	189790	PAYER #14849134 PAYER #14849134 PAYER #14849134	I 89167048 400-650-535 404-650-535	4/10/2024 149.12 23.33	172.45
01-05507	VIRGINIA LEE COCKE	189791	APRIL 1, 2024 MEETING APRIL 1, 2024 MEETING	I 040124 001-550-599	4/01/2024 50.00	50.00
01-02440	COMCAST CABLE	189792	8396410530214796: 3-29- 04-28 8396410530214796: 3-29- 04-28	I 202404097993 001-160-604	3/25/2024 142.33	142.33
01-00553	COMPLETE FLAG SOURCE, A	189793	MISS FLAG MISS FLAG	I 46749 001-340-540	3/29/2024 639.99	639.99
01-15000	CONSOLIDATED PIPE & SUPPL	189794	AQUAPHALT 6.0 AQUAPHALT 6.0	I MS0041234 001-201-575	3/25/2024 540.00	540.00
01-15000	CONSOLIDATED PIPE & SUPPL	189795	AQUAPHALT 6.0 2" 2 HOLE FLANGE KIT	I MS0041376 467-650-760	3/28/2024 850.00	850.00
01-15000	CONSOLIDATED PIPE & SUPPL	189796	AQUAPHALT 6.0 2" 2 HOLE FLANGE KIT	I MS0041432 467-650-760	4/01/2024 510.00	510.00
01-15000	CONSOLIDATED PIPE & SUPPL	189797	2" BRASS CLOSE NIPPLE AQUAPHALT 6.0 2" BRASS CLOSE NIPPLE 2" PVC MALE ADAPTER 1 1/2" PVC 90 2" PVC 90	I MS0041471 001-201-575 467-650-760 467-650-760 467-650-760 467-650-760	4/03/2024 540.00 259.00 37.50 15.00 43.75	895.25
01-00429	COVINGTON SALES & SERVICE	189798	REAR DOOR SEAL REAR DOOR SEAL FREIGHT	I 98953 001-201-635 001-201-635	4/04/2024 240.00 25.88	265.88
01-16500	CUSTOM PRODUCTS CORP	189799	LIVING RIGHT IN RIDGELAND LIVING RIGHT IN RIDGELAND	I INV5032 001-201-585	3/28/2024 1,143.40	1,143.40
01-02613	DATAPROSE, LLC	189800	03-01-24 - 03-31-24 BILLING 03-01-24 - 03-31-24 BILLING	I DP2401327 400-650-604	3/31/2024 4,119.64	4,119.64
01-01993	DEVINEY RENTAL AND SUPPLY	189801	BLADES BLADE CUTTER BOLT WASHER NUT M14X1.5 PLOW 5/8-11	I IV15652 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635	4/04/2024 812.50 104.24 2.16 10.20 21.96	1,163.55

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01993	DEVINEY RENTAL AND SUPPLY	189801	BLADES	I IV15652	4/04/2024	1,163.55
			NUT 5/8-11	001-201-635	9.66	
			BOLT ON EDGE	001-201-635	157.83	
			FREIGHT	001-201-635	45.00	
01-18615	DICKEN, BILL	189802	APRIL 9, 2024 MEETING	I 040924	4/09/2024	50.00
			APRIL 9, 2024 MEETING	001-180-611	50.00	
01-19050	DISCOUNT TROPHY INC	189803	MEDALS FOR HOOPS	I 125856	3/26/2024	332.50
			MEDAL BLUE	001-340-540	332.50	
01-02359	DITCH WITCH MID-SOUTH	189804	3"X50' VACUUM HOSE	I P29845	3/27/2024	904.31
			3"X50' VACUUM HOSE	400-650-635	904.31	
01-02596	DODD, MATTHEW	189805	REIMB LANDSCAPE ARCH LICENSE	I 202404047902	4/04/2024	206.96
			REIMB LANDSCAPE ARCH LICENSE	001-201-686	206.96	
01-06504	C ERIC EADES	189806	APRIL 9, 2024 MEETING	I 040924	4/09/2024	50.00
			APRIL 9, 2024 MEETING	001-180-611	50.00	
01-21155	EMERGENCY MEDICAL PRODUCT	189807	FD- MEDICAL SUPPLIES	I 2624735	3/20/2024	462.96
			Stethoscope	001-160-540	89.52	
			Blood Pressure Cuffs	001-160-540	89.52	
			Tourniquets	001-160-540	283.92	
01-21300	EMPIRE TRUCK SALES LLC	189808	SENSOR	I CEA001020979	4/03/2024	869.90
			SENSOR	001-201-632	845.49	
			ORING	001-201-632	24.41	
01-21500	ENTERGY	189809	14870992	I 202404057905	4/02/2024	3,003.29
			14870992	001-340-630	3,003.29	
01-21500	ENTERGY	189810	14870935	I 202404108001	4/02/2024	950.31
			14870935	001-000-016	950.31	
01-21500	ENTERGY	189811	14870968	I 202404108002	4/02/2024	45.91
			14870968	001-160-630	45.91	
01-21500	ENTERGY	189812	14870943	I 202404108003	4/03/2024	25,491.94
			14870943	400-650-630	25,012.69	
			14870943	001-160-630	479.25	
01-21500	ENTERGY	189813	14870984	I 202404108004	4/02/2024	1,788.15
			14870984	001-201-630	40.33	
			14870984	001-160-630	1,150.53	
			14870984	001-350-630	597.29	
01-21500	ENTERGY	189814	14870976	I 202404108015	4/02/2024	29,896.33
			14870976	001-201-684	29,896.33	
01-21506	ENTERGY	189815	15484330: 02-27-24 - 03-27-24	I 202404057906	3/29/2024	5,487.30
			15484330: 02-27-24 - 03-27-24	001-100-630	5,487.30	

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189816	64589617: 02-27-24 - 03-27-24	I 202404057907	3/29/2024	45.85
			64589617: 02-27-24 - 03-27-24	001-340-630	45.85	
01-21506	ENTERGY	189817	169707072: 02-27-24 - 03-27-24	I 202404057908	3/29/2024	5,162.62
			169707072: 02-27-24 - 03-27-24	001-092-630	5,162.62	
01-21506	ENTERGY	189818	119515120: 02-24-24 - 03-25-24	I 202404057909	3/29/2024	57.23
			119515120: 02-24-24 - 03-25-24	001-340-630	57.23	
01-21506	ENTERGY	189819	194843454: 02-27-24 - 03-27-24	I 202404057910	3/29/2024	35.84
			194843454: 02-27-24 - 03-27-24	001-100-630	35.84	
01-21506	ENTERGY	189820	17853490: 02-27-24 - 03-27-24	I 202404057911	3/29/2024	2,512.75
			17853490: 02-27-24 - 03-27-24	001-340-630	2,512.75	
01-21506	ENTERGY	189821	69877819: 02-27-24 - 03-27-24	I 202404057912	3/29/2024	30.47
			69877819: 02-27-24 - 03-27-24	001-340-630	30.47	
01-21506	ENTERGY	189822	69877793: 02-27-24 - 03-27-24	I 202404057913	3/29/2024	31.23
			69877793: 02-27-24 - 03-27-24	001-340-630	31.23	
01-21506	ENTERGY	189823	69877777: 02-27-24 - 03-27-24	I 202404057914	3/29/2024	30.47
			69877777: 02-27-24 - 03-27-24	001-340-630	30.47	
01-21506	ENTERGY	189824	64589682: 02-27-24 - 03-27-24	I 202404057915	3/29/2024	30.47
			64589682: 02-27-24 - 03-27-24	001-340-630	30.47	
01-21506	ENTERGY	189825	164979585: 02-26-24 - 03-26-24	I 202404087918	3/28/2024	32.26
			164979585: 02-26-24 - 03-26-24	001-160-630	32.26	
01-21506	ENTERGY	189826	51277291: 02-28-24 - 03-28-24	I 202404087919	4/01/2024	773.51
			51277291: 02-28-24 - 03-28-24	001-160-630	773.51	
01-21506	ENTERGY	189827	165860172: 03-01-24 - 04-01-24	I 202404087920	4/03/2024	35.10
			165860172: 03-01-24 - 04-01-24	001-100-630	35.10	
01-21506	ENTERGY	189828	18014480: 03-04-24 - 04-02-24	I 202404087921	4/04/2024	13.60
			18014480: 03-04-24 - 04-02-24	001-340-630	13.60	
01-21506	ENTERGY	189829	19579978: 03-04-24 - 04-02-24	I 202404087922	4/04/2024	30.47
			19579978: 03-04-24 - 04-02-24	001-340-630	30.47	
01-21506	ENTERGY	189830	172163651: 03-04-24 - 04-02-24	I 202404087923	4/04/2024	186.35
			172163651: 03-04-24 - 04-02-24	001-340-630	186.35	
01-21506	ENTERGY	189831	47143144: 02-27-24 - 03-27-24	I 202404087924	3/29/2024	97.45
			47143144: 02-27-24 - 03-27-24	400-650-630	97.45	
01-21506	ENTERGY	189832	47143193: 02-27-24 - 03-27-24	I 202404087925	3/29/2024	52.26
			47143193: 02-27-24 - 03-27-24	400-650-630	52.26	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189833	125164566: 02-27-24 - 03-27-24 I 125164566: 02-27-24 - 03-27-24 001-201-684	202404087926	3/29/2024	110.14 110.14
01-21506	ENTERGY	189834	148884364: 02-24-24 - 03-25-24 I 148884364: 02-24-24 - 03-25-24 001-201-684	202404087927	3/29/2024	2,186.74 2,186.74
01-21506	ENTERGY	189835	123468522: 02-27-24 - 03-27-24 I 123468522: 02-27-24 - 03-27-24 001-201-684	202404087928	3/29/2024	47.78 47.78
01-21506	ENTERGY	189836	123468233: 02-27-24 - 03-27-24 I 123468233: 02-27-24 - 03-27-24 001-201-684	202404087929	3/29/2024	46.14 46.14
01-21506	ENTERGY	189837	123468100: 02-27-24 - 03-27-24 I 123468100: 02-27-24 - 03-27-24 001-201-684	202404087930	3/29/2024	59.27 59.27
01-21506	ENTERGY	189838	75485649: 02-24-24 - 03-25-24 I 75485649: 02-24-24 - 03-25-24 001-201-684	202404087931	3/29/2024	11.31 11.31
01-21506	ENTERGY	189839	114576762: 02-27-24 - 03-27-24 I 114576762: 02-27-24 - 03-27-24 001-201-684	202404087932	3/29/2024	97.29 97.29
01-21506	ENTERGY	189840	125345488: 02-27-24 - 03-27-24 I 125345488: 02-27-24 - 03-27-24 001-201-684	202404087933	3/29/2024	75.51 75.51
01-21506	ENTERGY	189841	125336933: 02-27-24 - 03-27-24 I 125336933: 02-27-24 - 03-27-24 001-201-684	202404087934	3/29/2024	116.55 116.55
01-21506	ENTERGY	189842	125345504: 02-27-24 - 03-27-24 I 125345504: 02-27-24 - 03-27-24 001-201-684	202404087936	3/29/2024	74.46 74.46
01-21506	ENTERGY	189843	74592635: 02-27-24 - 03-27-24 I 74592635: 02-27-24 - 03-27-24 400-650-630	202404087937	3/29/2024	168.69 168.69
01-21506	ENTERGY	189844	17717240: 02-27-24 - 03-27-24 I 17717240: 02-27-24 - 03-27-24 001-201-630	202404087938	3/29/2024	329.83 329.83
01-21506	ENTERGY	189845	74592593: 02-27-24 - 03-27-24 I 74592593: 02-27-24 - 03-27-24 001-201-630	202404087939	3/29/2024	167.13 167.13
01-21506	ENTERGY	189846	100962703: 02-27-24 - 03-27-24 I 100962703: 02-27-24 - 03-27-24 400-650-630	202404087940	3/29/2024	30.76 30.76
01-21506	ENTERGY	189847	17002775: 02-27-24 - 03-27-24 I 17002775: 02-27-24 - 03-27-24 400-650-630	202404087941	3/29/2024	52.44 52.44
01-21506	ENTERGY	189848	170074520: 02-27-24 - 03-27-24 I 170074520: 02-27-24 - 03-27-24 001-201-684	202404087942	3/29/2024	112.36 112.36
01-21506	ENTERGY	189849	170074470: 02-27-24 - 03-27-24 I 170074470: 02-27-24 - 03-27-24 001-201-684	202404087943	3/29/2024	519.79 519.79

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189850	154178826: 02-27-24 - 03-27-24 I 154178826: 02-27-24 - 03-27-24	202404087944 001-201-684	3/29/2024 100.15	100.15
01-21506	ENTERGY	189851	86654423: 02-27-24 - 03-27-24 I 86654423: 02-27-24 - 03-27-24	202404087945 400-650-630	3/29/2024 95.97	95.97
01-21506	ENTERGY	189852	101379923: 02-27-24 - 03-27-24 I 101379923: 02-27-24 - 03-27-24	202404087946 001-201-684	3/29/2024 30.47	30.47
01-21506	ENTERGY	189853	78293693: 02-27-24 - 03-27-24 I 78293693: 02-27-24 - 03-27-24	202404087947 001-201-684	3/29/2024 64.49	64.49
01-21506	ENTERGY	189854	67890079: 02-26-24 - 03-26-24 I 67890079: 02-26-24 - 03-26-24	202404087952 001-201-684	3/28/2024 67.33	67.33
01-21506	ENTERGY	189855	44930162: 02-26-24 - 03-26-24 I 44930162: 02-26-24 - 03-26-24	202404087953 001-201-684	3/28/2024 60.45	60.45
01-21506	ENTERGY	189856	100962737: 02-26-24 - 03-26-24 I 100962737: 02-26-24 - 03-26-24	202404087954 400-650-630	3/28/2024 31.23	31.23
01-21506	ENTERGY	189857	167495605: 02-26-24 - 03-26-24 I 167495605: 02-26-24 - 03-26-24	202404087955 001-201-684	3/28/2024 138.25	138.25
01-21506	ENTERGY	189858	167495597: 02-26-24 - 03-26-24 I 167495597: 02-26-24 - 03-26-24	202404087956 001-201-684	3/28/2024 126.26	126.26
01-21506	ENTERGY	189859	128655347: 02-26-24 - 03-26-24 I 128655347: 02-26-24 - 03-26-24	202404087957 001-201-684	3/28/2024 199.09	199.09
01-21506	ENTERGY	189860	105612600: 02-26-24 - 03-26-24 I 105612600: 02-26-24 - 03-26-24	202404087958 001-201-684	3/28/2024 314.91	314.91
01-21506	ENTERGY	189861	105612568: 02-26-24 - 03-26-24 I 105612568: 02-26-24 - 03-26-24	202404087959 001-201-684	3/28/2024 237.08	237.08
01-21506	ENTERGY	189862	82141797: 02-26-24 - 03-26-24 I 82141797: 02-26-24 - 03-26-24	202404087960 001-201-684	3/28/2024 123.11	123.11
01-21506	ENTERGY	189863	148884430: 02-26-24 - 03-26-24 I 148884430: 02-26-24 - 03-26-24	202404087961 001-201-684	3/28/2024 1,112.14	1,112.14
01-21506	ENTERGY	189864	123469033: 02-26-24 - 03-26-24 I 123469033: 02-26-24 - 03-26-24	202404087962 001-201-684	3/28/2024 57.48	57.48
01-21506	ENTERGY	189865	123467862: 02-26-24 - 03-26-24 I 123467862: 02-26-24 - 03-26-24	202404087963 001-201-684	3/28/2024 117.59	117.59
01-21506	ENTERGY	189866	123466989: 02-26-24 - 03-26-24 I 123466989: 02-26-24 - 03-26-24	202404087964 001-201-684	3/28/2024 30.47	30.47

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189867	123466740: 02-26-24 - 03-26-24 I	202404087965	3/28/2024	107.31
			123466740: 02-26-24 - 03-26-24 001-201-684		107.31	
01-21506	ENTERGY	189868	170073621: 02-28-24 - 03-28-24 I	202404087966	4/01/2024	206.67
			170073621: 02-28-24 - 03-28-24 001-201-684		206.67	
01-21506	ENTERGY	189869	125333245: 03-01-24 - 04-01-24 I	202404087967	4/03/2024	75.00
			125333245: 03-01-24 - 04-01-24 001-201-684		75.00	
01-21506	ENTERGY	189870	64563828: 03-01-24 - 04-01-24 I	202404087968	4/03/2024	79.79
			64563828: 03-01-24 - 04-01-24 001-201-684		79.79	
01-21506	ENTERGY	189871	112619010: 03-01-24 - 04-01-24 I	202404087969	4/03/2024	107.99
			112619010: 03-01-24 - 04-01-24 001-201-684		107.99	
01-21506	ENTERGY	189872	170074512: 02-28-24 - 03-28-24 I	202404087970	4/01/2024	88.66
			170074512: 02-28-24 - 03-28-24 001-201-684		88.66	
01-21506	ENTERGY	189873	132314451: 02-28-24 - 03-28-24 I	202404087971	4/01/2024	2,397.84
			132314451: 02-28-24 - 03-28-24 400-650-630		2,397.84	
01-21506	ENTERGY	189874	86018090: 02-28-24 - 03-28-24 I	202404087972	4/01/2024	4,399.13
			86018090: 02-28-24 - 03-28-24 400-650-630		4,399.13	
01-21506	ENTERGY	189875	100962695: 02-28-24 - 03-28-24 I	202404087973	4/01/2024	31.38
			100962695: 02-28-24 - 03-28-24 400-650-630		31.38	
01-21506	ENTERGY	189876	192241792: 02-25-24 - 03-27-24 I	202404087974	4/01/2024	35.84
			192241792: 02-25-24 - 03-27-24 001-201-684		35.84	
01-21506	ENTERGY	189877	125333369: 03-01-24 - 04-01-24 I	202404087975	4/03/2024	47.58
			125333369: 03-01-24 - 04-01-24 001-201-684		47.58	
01-21506	ENTERGY	189878	125333385: 03-01-24 - 04-01-24 I	202404087976	4/03/2024	43.41
			125333385: 03-01-24 - 04-01-24 001-201-684		43.41	
01-21506	ENTERGY	189879	125337220: 03-01-24 - 04-01-24 I	202404087977	4/03/2024	116.76
			125337220: 03-01-24 - 04-01-24 001-201-684		116.76	
01-21506	ENTERGY	189880	125337451: 03-01-24 - 04-01-24 I	202404087978	4/03/2024	75.74
			125337451: 03-01-24 - 04-01-24 001-201-684		75.74	
01-21506	ENTERGY	189881	183883693: 03-01-24 - 04-01-24 I	202404087979	4/03/2024	35.84
			183883693: 03-01-24 - 04-01-24 400-650-630		35.84	
01-21506	ENTERGY	189882	114576788: 03-01-24 - 04-01-24 I	202404087980	4/03/2024	92.56
			114576788: 03-01-24 - 04-01-24 001-201-684		92.56	
01-21506	ENTERGY	189883	114576812: 03-01-24 - 04-01-24 I	202404097981	4/03/2024	101.04
			114576812: 03-01-24 - 04-01-24 001-201-684		101.04	

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189884	68325224: 02-29-24 - 03-29-24 I 202404097982		4/03/2024	30.47
			68325224: 02-29-24 - 03-29-24 001-201-684		30.47	
01-21506	ENTERGY	189885	97880801: 03-01-24 - 04-01-24 I 202404097983		4/03/2024	86.39
			97880801: 03-01-24 - 04-01-24 001-201-684		86.39	
01-21506	ENTERGY	189886	168311660: 03-01-24 - 04-01-24 I 202404097984		4/03/2024	49.59
			168311660: 03-01-24 - 04-01-24 400-650-630		49.59	
01-21506	ENTERGY	189887	112618996: 03-01-24 - 04-01-24 I 202404097985		4/03/2024	114.60
			112618996: 03-01-24 - 04-01-24 001-201-684		114.60	
01-21506	ENTERGY	189888	112618988: 03-04-24 - 04-02-24 I 202404097986		4/04/2024	120.77
			112618988: 03-04-24 - 04-02-24 001-201-684		120.77	
01-21506	ENTERGY	189889	77233922: 03-04-24 - 04-02-24 I 202404097987		4/04/2024	30.47
			77233922: 03-04-24 - 04-02-24 001-201-630		30.47	
01-21506	ENTERGY	189890	157107822: 03-04-24 - 04-02-24 I 202404097988		4/04/2024	132.32
			157107822: 03-04-24 - 04-02-24 001-201-684		132.32	
01-21506	ENTERGY	189891	67890202: 03-04-24 - 04-02-24 I 202404097989		4/04/2024	116.76
			67890202: 03-04-24 - 04-02-24 001-201-684		116.76	
01-21506	ENTERGY	189892	170074496: 03-04-24 - 04-02-24 I 202404097990		4/04/2024	138.49
			170074496: 03-04-24 - 04-02-24 001-201-684		138.49	
01-21506	ENTERGY	189893	95283941: 03-04-24 - 04-02-24 I 202404097991		4/04/2024	92.25
			95283941: 03-04-24 - 04-02-24 001-201-684		92.25	
01-21506	ENTERGY	189894	97289623: 02-29-24 - 03-29-24 I 202404107999		4/02/2024	18.80
			97289623: 02-29-24 - 03-29-24 001-160-630		18.80	
01-21506	ENTERGY	189895	171195449: 02-29-24 - 03-29-24 I 202404108000		4/02/2024	18.55
			171195449: 02-29-24 - 03-29-24 001-160-630		18.55	
01-21506	ENTERGY	189896	67111021: 02-29-24 - 03-29-24 I 202404108005		4/02/2024	31.69
			67111021: 02-29-24 - 03-29-24 001-201-684		31.69	
01-21506	ENTERGY	189897	125337436: 02-29-24 - 03-29-24 I 202404108006		4/02/2024	105.96
			125337436: 02-29-24 - 03-29-24 001-201-684		105.96	
01-21506	ENTERGY	189898	73076234: 02-29-24 - 03-29-24 I 202404108007		4/02/2024	87.33
			73076234: 02-29-24 - 03-29-24 001-201-684		87.33	
01-21506	ENTERGY	189899	73076317: 02-29-24 - 03-29-24 I 202404108008		4/02/2024	101.20
			73076317: 02-29-24 - 03-29-24 001-201-684		101.20	
01-21506	ENTERGY	189900	65003816: 02-29-24 - 03-29-24 I 202404108009		4/02/2024	83.48
			65003816: 02-29-24 - 03-29-24 001-201-684		83.48	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	189901	114576796: 02-29-24 - 03-29-24 I 114576796: 02-29-24 - 03-29-24 001-201-684	202404108010	4/02/2024	97.36
						97.36
01-21506	ENTERGY	189902	114576804: 02-29-24 - 03-29-24 I 114576804: 02-29-24 - 03-29-24 001-201-684	202404108011	4/02/2024	83.32
						83.32
01-21506	ENTERGY	189903	77345429: 02-29-24 - 03-29-24 I 77345429: 02-29-24 - 03-29-24 001-201-684	202404108012	4/02/2024	110.88
						110.88
01-21506	ENTERGY	189904	86296498: 02-28-24 - 03-28-24 I 86296498: 02-28-24 - 03-28-24 400-650-630	202404108013	4/02/2024	42.23
						42.23
01-21506	ENTERGY	189905	106735830: 02-29-24 - 03-29-24 I 106735830: 02-29-24 - 03-29-24 001-201-684	202404108014	4/02/2024	340.96
						340.96
01-02231	EWING IRRIGATION PRODUCTS	189906	IRRIGATION REPAIR L/P SLIP FIX REPAIR TELESCOPE REPAIR	I 21841973 001-340-637 001-340-637	3/27/2024	22.75
						10.58
						12.17
01-02231	EWING IRRIGATION PRODUCTS	189907	IRRIGATION REPAIR PVC 45 ELL SS	I 21842568 001-340-637	3/27/2024	6.31
						6.31
01-02231	EWING IRRIGATION PRODUCTS	189908	IRRIGATION REPAIR PVC COUPLING SS	I 21843280 001-340-637	3/27/2024	3.40
						3.40
01-02231	EWING IRRIGATION PRODUCTS	189909	IRRIGATION REPAIR 125-04 HUNTER ULTRA 5004 PLUS-PC R/B RE-1 RISER EXTENSION RE-3/4 RISER EXTENSI RE-1/2 RISER EXTENSI L/P PLASTIC VALVE PT 725 WET R DRY PT P-68 PURPLE PRIME 8VAN RAINBIRD VARIAB	I 21910946 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575 001-340-575	4/04/2024	855.88
						457.71
						239.04
						20.87
						15.11
						9.06
						51.89
						17.69
						16.20
						28.31
01-22500	FEDERAL EXPRESS	189910	1393-1125-6 1393-1125-6	I 8-444-86715 001-100-540	3/21/2024	29.21
						29.21
01-05862	FLOCK SAFETY	189911	FLOCK SAFETY FALCON FLOCK SAFETY FALCON	I INV-32880 001-100-604	2/11/2024	57,910.96
						57,910.96
01-23750	FORESTRY SUPPLIERS INC	189912	83350 7/8"x150' ROPE 83350 7/8"x150' ROPE	I 524795-00 001-201-540	3/29/2024	412.00
						412.00
01-05359	FREE PEOPLE OF PA LLC	189913	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202404108018 001-000-220	4/08/2024	30.00
						30.00
01-24500	FUELMAN OF MS-#127779	189914	127779: 03-25-24 - 03-31-24 127779: 03-25-24 - 03-31-24	I NP66166095 001-092-525	4/01/2024	22.60
						22.60

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-24500	FUELMAN OF MS-#127779	189915	127779: 04-01-24 - 04-07-24	I NP66249758	4/08/2024	81.23
			127779: 04-01-24 - 04-07-24	001-020-525	53.41	
			127779: 04-01-24 - 04-07-24	001-092-525	27.82	
01-01867	FUELMAN OF MS-#127780	189916	127780: 03-25-24 - 03-31-24	I NP66166096	4/01/2024	2,562.61
			127780: 03-25-24 - 03-31-24	001-201-525	1,555.04	
			127780: 03-25-24 - 03-31-24	400-650-525	822.61	
			127780: 03-25-24 - 03-31-24	404-650-525	184.96	
01-01867	FUELMAN OF MS-#127780	189917	127780: 04-01-24 - 04-07-24	I NP66249759	4/08/2024	2,078.37
			127780: 04-01-24 - 04-07-24	001-201-525	1,297.82	
			127780: 04-01-24 - 04-07-24	400-650-525	780.55	
01-01868	FUELMAN OF MS-#127781	189918	127781: 03-18-24 - 03-24-24	I NP66143577	3/25/2024	676.89
			127781: 03-18-24 - 03-24-24	001-160-525	676.89	
01-01868	FUELMAN OF MS-#127781	189919	127781: 03-25-24 - 03-31-24	I NP66166097	4/01/2024	586.81
			127781: 03-25-24 - 03-31-24	001-160-525	586.81	
01-01868	FUELMAN OF MS-#127781	189920	127781: 04-01-24 - 04-07-24	I NP66249760	4/08/2024	604.85
			127781: 04-01-24 - 04-07-24	001-160-525	604.85	
01-01869	FUELMAN OF MS-#127782	189921	127782: 03-25-24 - 03-31-24	I NP66166098	4/01/2024	118.98
			127782: 03-25-24 - 03-31-24	001-180-525	118.98	
01-01869	FUELMAN OF MS-#127782	189922	127782: 04-01-24 - 04-07-24	I NP66249761	4/08/2024	157.35
			127782: 04-01-24 - 04-07-24	001-180-525	157.35	
01-01870	FUELMAN OF MS-#127783	189923	127783: 03-25-24 - 03-31-24	I NP66166099	4/01/2024	4,028.66
			127783: 03-25-24 - 03-31-24	001-100-525	4,028.66	
01-01870	FUELMAN OF MS-#127783	189924	127783: 04-01-24 - 04-07-24	I NP66249762	4/08/2024	4,337.84
			127783: 04-01-24 - 04-07-24	001-100-525	4,337.84	
01-01871	FUELMAN OF MS-#127785	189925	127785: 03-25-24 - 03-31-24	I NP66166100	4/01/2024	245.32
			127785: 03-25-24 - 03-31-24	001-340-525	245.32	
01-24935	GATEWAY TIRE & SERVICE CE	189926	REPLACE TIRES	I 6504-187162	3/29/2024	1,427.88
			DISMOUNT & MOUNT	001-340-632	20.00	
			ENV CHARGE	001-340-632	20.00	
			7.50-16 LOADMAXX	001-340-632	347.48	
			STATE TIRE TAX	001-340-632	4.00	
			LT245/75R17 YOKO	001-340-632	960.00	
			MOUNT AND BALANCE	001-340-632	40.00	
			NITROGEN FILLED	001-340-632	12.00	
			ENV CHARGE	001-340-632	20.00	
			STATE TIRE TAX	001-340-632	4.00	
			SHOP SUPPLIES	001-340-632	0.40	
01-00565	GEORGE'S DOOR SERVICE INC	189927	FD - BAY 2 ST. 2	I 051026	3/28/2024	187.00
			REPLACE 2 ROLLERS	001-160-637	187.00	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-00565	GEORGE'S DOOR SERVICE INC	189928	FD- REPAIR ANTENNA REPAIR ANTENNA	I 051044 001-160-540	4/01/2024 158.00	158.00
01-06691	THE GLOSSARY SALON	189929	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202404108017 001-000-220	4/03/2024 20.00	20.00
01-26200	GRAINGER, W W INC	189930	AIR CHUCKS & GAUGE 32HE98 PRESSURE GAUG	I 9065469612 001-201-540	3/26/2024 39.44	39.44
01-26200	GRAINGER, W W INC	189931	AIR CHUCKS & GAUGE 33W443 TIRE CHUCK 29RH98 TIRE CHUCK 48WC13 TIRE CHUCK	I 9066248510 001-201-540 001-201-540 001-201-540	3/26/2024 26.02 21.00 38.75	85.77
01-26200	GRAINGER, W W INC	189932	AIR CHUCKS & GAUGE 5AV68 GAUZE COMPRESS 483T77 FINGERTIP BAN 3JMG3 BANDAID 488G49 LIQUID BANDAG 3VAN2 ANTIBIOTIC OIN 36N057 EYEWASH 2MR72 RUB. ALCOHOL 3XKW4 PEROXIDE	I 9066593774 001-201-540 001-201-540 001-201-540 001-201-540 001-201-540 001-201-540 001-201-540 001-201-540	3/26/2024 10.48 11.36 15.00 22.11 16.16 20.78 5.09 6.25	107.23
01-26200	GRAINGER, W W INC	189933	AIR CHUCKS & GAUGE 14N920 ADVIL 1P690 SUCTION STRAIN	I 9073009665 001-201-540 400-650-540	4/02/2024 37.69 23.89	61.58
01-05380	GREEN OAK GARDEN CENTER L	189934	ZINNIA SEEDS CALIFORNIA GIANTS COURTESY DISCOUNT	I 22599 001-340-575 001-340-575	4/04/2024 1,237.68 247.54CR	990.14
01-05881	GUARDIAN ALLIANCE TECHNOL	189935	BACKGROUND CHECKS NEW HIRE BK GRD CHEK	I 23364 001-100-604	3/31/2024 150.00	150.00
01-01201	POLLY HAMMETT	189936	APRIL 1, 2024 MEETING APRIL 1, 2024 MEETING	I 040124 001-550-599	4/01/2024 50.00	50.00
01-01062	HANCOCK WHITNEY BANK	189937	RIDGELAND TIF21 RIDGELAND TIF21	I 41660 220-450-840	3/13/2024 900.00	900.00
01-01062	HANCOCK WHITNEY BANK	189938	RIDGELAND TIF20A RIDGELAND TIF20A	I 41661 218-450-840	3/13/2024 1,000.00	1,000.00
01-01062	HANCOCK WHITNEY BANK	189939	RIDGELAND TIF20B RIDGELAND TIF20B	I 41662 218-450-840	3/13/2024 1,000.00	1,000.00
01-04997	HARTLEY EQUIPMENT COMPANY	189940	FD - LAWN MOWER REWIND STARTER OIL 2.6 HP HIGH PERF SPARK BLADE	I 245052 001-160-635 001-160-635 001-160-635	3/27/2024 35.67 74.40 71.97	357.01

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-04997	HARTLEY EQUIPMENT COMPANY	189940	FD - LAWN MOWER	I 245052	3/27/2024	357.01	CONT
			OIL HYD	001-160-635	14.99		
			KIT 10W40	001-160-635	89.99		
			KILLZALD 2.5 GAL	001-160-635	69.99		
01-29650	HESELBEIN TIRE CO	189941	245/75R17 TIRE	I 65-0703909	3/28/2024	155.22	
			245/75/17 TIRE	400-650-632	154.22		
			TIRE FEE	400-650-632	1.00		
01-01132	HOME DEPOT CREDIT SERVICE	189942	LOPPERS & TOW STRAP	I 1034860	4/05/2024	230.84	
			LOPPERS	001-201-540	164.90		
			TOW STRAP	001-201-540	65.94		
01-01616	HEMOCARE PLUS INC	189943	4320-4 NITRILE GLOVES XL	I 00000670	3/26/2024	417.00	
			4320-4 NITRILE GLOVES XL	001-201-540	417.00		
01-06690	HUMBLY ROYAL LLC	189944	OVERPAYMENT PRIVILEGE LICENSE	I 202404108016	3/08/2024	25.00	
			OVERPAYMENT PRIVILEGE LICENSE	001-000-220	25.00		
01-06406	IMAGINARY COMPANY	189945	MCJ LAYOUT - APRIL	I 24-025	3/29/2024	200.00	
			MCJ LAYOUT - APRIL	001-093-615	200.00		
01-06573	INTERACTIVE DATA LLC	189946	IDENTITY VERIFICATION SOFTWARE	I IN657348	3/31/2024	551.50	
			IDENTITY VERIFICATION SOFTWARE	001-100-604	551.50		
01-05683	IT'S VINYL Y'ALL LLC	189947	P354 COR MARKING	I 7973	2/14/2024	325.00	
			P354 COR MARKING	001-100-632	325.00		
01-33800	JACKSON PAPER COMPANY	189948	FD - SUPPLIES	I 1372929	3/15/2024	296.64	
			CENTER PULL TOWEL	001-160-510	64.70		
			LAUNDRY DETERGENT	001-160-510	231.94		
01-33800	JACKSON PAPER COMPANY	189949	FD - SUPPLIES	I 1372930	3/15/2024	115.97	
			LAUNDRY DETERGENT	001-160-510	115.97		
01-33800	JACKSON PAPER COMPANY	189950	PD SUPPLY ORDER	I 1373503	3/21/2024	552.26	
			COPY PAPER	001-100-500	398.00		
			ECO E31 PH NEUT.CLN	001-100-510	139.50		
			MAGIC ERASER	001-100-510	14.76		
01-33800	JACKSON PAPER COMPANY	189951	PD SUPPLY ORDER	I 1374467	3/29/2024	93.46	
			SWIFFER REFILLS	001-100-510	93.46		
01-33800	JACKSON PAPER COMPANY	189952	FD-SUPPLIES	I 1374590	3/29/2024	73.17	
			PAPER TOWELS	001-160-510	73.17		
01-33800	JACKSON PAPER COMPANY	189953	FD-SUPPLIES	I 1374645	3/29/2024	120.78	
			ECO E31 NEUTRAL CLEA	001-160-510	120.78		
01-04595	CLAIRE JACKSON	189954	APRIL 1, 2024 MEETING	I 040124	4/01/2024	50.00	
			APRIL 1, 2024 MEETING	001-550-599	50.00		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-34590	JERRY PATE TURF SUPPLY IN	189955	PUMP FOR SPRAY RIG	I 505305	3/27/2024	241.99
			ORING	001-340-635	225.12	
			FREIGHT	001-340-635	16.87	
01-37100	LAKELAND YARD & GARDEN	189956	ST.AUGUSTINE & CENTIPEDE	I 1478479	4/02/2024	149.74
			ST. AUGUSTINE SOD	400-650-575	59.33	
			CENTIPEDE SOD	400-650-575	127.84	
			DISCOUNT	400-650-575	37.43CR	
01-00090	LITTLE CREEK INC	189957	JANITORIAL SUPPLIES	I 2403015	4/02/2024	2,023.13
			EMPRESS TAD WHITE	001-340-510	256.20	
			RESOLUTE T.T	001-340-510	211.05	
			EMPRESS 8" WHITE	001-340-510	47.40	
			NOVA 38X58 2.0 60GAL	001-340-510	658.35	
			NOVA KITCHEN ROLL	001-340-510	174.75	
			NOVA ROLL T.TISSUE	001-340-510	404.25	
			P&G CHARMIN ULTRA	001-340-510	134.63	
			ADVANTAGE TIDYFOAM	001-340-510	136.50	
01-38850	LOVE IRRIGATION INC	189958	WATER SPRINKLER REPAIR	I 5-73294	3/21/2024	446.31
			LABOR	001-100-637	290.00	
			PGA VALVE	001-100-637	130.66	
			90 ELL SXS	001-100-637	17.85	
			MALE ADAPTERS	001-100-637	4.80	
			MISC PARTS	001-100-637	3.00	
01-02031	LOWE'S BUSINESS ACCOUNT	189959	2"X4"X8" CONCRETE BRICK	I 88174	3/28/2024	547.41
			2"X4"X8" CONCRETE BR	467-650-760	564.48	
			DISCOUNT	467-650-760	40.32CR	
			PALLET	467-650-760	25.00	
			DISCOUNT	467-650-760	1.75CR	
01-05221	RANDALL LYNN	189960	APRIL 9, 2024 MEETING	I 040924	4/09/2024	50.00
			APRIL 9, 2024 MEETING	001-180-611	50.00	
01-06692	M. CORLEY SALON	189961	OVERPAYMENT PRIVILEGE LICENSE	I 202404108019	4/08/2024	28.80
			OVERPAYMENT PRIVILEGE LICENSE	001-000-220	28.80	
01-02372	MAC'S FRESH MARKET	189962	PW CWC MEALS MARCH	I 202404047903	3/29/2024	713.78
			PW CWC MEALS MARCH	001-201-540	601.14	
			FT. LONG SANDWICH	001-201-540	100.64	
			CHIPS	001-201-540	12.00	
01-02372	MAC'S FRESH MARKET	189963	MARCH 2024 CWC MEALS	I 202404057904	3/29/2024	264.56
			MARCH 2024 CWC MEALS	001-100-540	13.98	
			MARCH 2024 CWC MEALS	001-100-540	7.98	
			MARCH 2024 CWC MEALS	001-100-540	12.18	
			MARCH 2024 CWC MEALS	001-100-540	27.96	
			MARCH 2024 CWC MEALS	001-100-540	14.27	
			MARCH 2024 CWC MEALS	001-100-540	29.16	
			MARCH 2024 CWC MEALS	001-100-540	15.28	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-02372	MAC'S FRESH MARKET	189963	MARCH 2024 CWC MEALS	I 202404057904	3/29/2024	264.56	CONT
			MARCH 2024 CWC MEALS	001-100-540	15.77		
			MARCH 2024 CWC MEALS	001-100-540	15.97		
			MARCH 2024 CWC MEALS	001-100-540	24.27		
			MARCH 2024 CWC MEALS	001-100-540	24.36		
			MARCH 2024 CWC MEALS	001-100-540	30.64		
			MARCH 2024 CWC MEALS	001-100-540	32.74		
01-41100	MADISON COUNTY SHERIFF'S	189964	FEBRUARY 2024 HOUSING	I R-0224	3/05/2024	7,644.00	
			FEBRUARY 2024 HOUSING	001-100-687	7,644.00		
01-41100	MADISON COUNTY SHERIFF'S	189965	FEBRUARY MEDICAL 2024	I R-M0224	3/20/2024	109.42	
			FEBRUARY MEDICAL 2024	001-100-687	109.42		
01-42310	MARS MARKETING PROMOTIONA	189966	PROMOTIONAL ITEMS	I 45305	4/04/2024	2,943.58	
			SHPG/HDLG	001-340-650	29.36		
			RTIC LIGHTWEIGHT	001-340-650	2,624.65		
			SETUP	001-340-650	60.00		
			SHPG/HDLG	001-340-650	229.57		
01-42310	MARS MARKETING PROMOTIONA	189967	PROMOTIONAL ITEMS	I 45306	4/04/2024	1,404.70	
			CHI-CHARGE PLUS	001-340-650	1,349.70		
			SETUP	001-340-650	55.00		
01-42885	MCGRAW RENTAL AND SUPPLY	189968	HYDRAULIC HOSE	C 540462.1.2	4/04/2024	98.81CR	
			HYDRAULIC HOSE	400-650-635	98.81CR		
01-42885	MCGRAW RENTAL AND SUPPLY	189969	ASPAHLT RAKE	I 546181.1.1	3/27/2024	313.95	
			ASPAHLT RAKE	001-201-540	313.95		
01-42885	MCGRAW RENTAL AND SUPPLY	189970	HYDRAULIC HOSE	I 546634.1.1	4/05/2024	92.04	
			HYDRAULIC HOSE #6	001-201-635	58.32		
			3/8 BSPP FEMALE FITT	001-201-635	33.72		
01-42975	MEL LUNA SAW COMPANY	189971	TWO CYCLE OIL	I 95271	4/05/2024	175.00	
			ONE GALLON MIX OIL	001-201-540	75.00		
			TWO HALF GALLON OIL	001-201-540	100.00		
01-06199	EDWARD E BRIDGES	189972	GUARDIAN ANGEL PLAQUES	I 4124	4/01/2024	112.00	
			GUARDIAN ANGEL PLAQUES	001-100-650	112.00		
01-44250	MID-SOUTH UNIFORM & SUPPL	189973	BURGESS VEST	I 647796	3/21/2024	1,534.20	
			CONCEALABLE CARRIER	001-100-535	109.69		
			TRAMA PLATE	001-100-535	28.13		
			SACRAMENTO CARRIER	001-100-535	264.38		
			NAME PLATE	001-100-535	7.00		
			HARDWIRE ARMOR	001-100-730	1,125.00		
01-01123	MISS ASSOCIATION OF CHIEF	189974	NAT. POST ORDER FORM	I SA57447	3/29/2024	735.00	
			POST TEST	001-100-681	700.00		
			SHIPPING	001-100-681	35.00		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-04591	MISS DEPARTMENT OF PUBLIC	189975	MARCH 2024 MARCH 2024	I 202404097996 001-000-118	4/09/2024 1,423.24	1,423.24
01-03495	MISS DEPARTMENT OF REVENUE	189976	TAG RENEWALS POLICE DEPT TAG RENEWALS POLICE DEPT	I 202404097992 001-100-632	4/03/2024 144.00	144.00
01-00953	MISS INDUSTRIES FOR THE B	189977	POLICE ENVELOPES POLICE ENVELOPES	I 0059932-IN 001-100-500	4/04/2024 205.05	205.05
01-47297	MISS RUBBER CO	189978	SUCTION HOSES 2" SUCTION HOSE 3" SUCTION HOSE	I 717213-1 400-650-575 400-650-575	4/02/2024 119.24 175.30	294.54
01-47297	MISS RUBBER CO	189979	SUCTION HOSES 1" RED HOSE 1" KC NIPPLE HOSE NOZZLE	I 717245-1 001-201-540 001-201-540 001-201-540	4/03/2024 139.30 5.74 16.06	161.10
01-47700	MISS STATE FIRE ACADEMY	189980	FD- TRAINING FF INTERVENTION RESC	I 32095 001-160-681	3/29/2024 365.00	365.00
01-05432	ROBERT MOORE	189981	APRIL 9, 2024 MEETING APRIL 9, 2024 MEETING	I 040924 001-180-611	4/09/2024 50.00	50.00
01-04679	NEXAIR, LLC	189982	TORCH BOTTLE RENTAL HIGH PSI BOTTLE LOW PSI BOTTLE CYLINDER CONTROL TEC CYLINDER MAINTENANCE	I 0011903176 400-650-540 400-650-540 400-650-540 400-650-540	3/31/2024 41.54 41.54 0.93 11.00	95.01
01-53160	NORTHERN TOOL & EQUIPMENT	189983	DEEP IMPACT SOCKET SET DEEP IMPACT SOCKET SET TAX TAX CREDIT	I 564001096240533 400-650-540 400-650-540 400-650-540	4/05/2024 119.97 9.60 9.60CR	119.97
01-01133	O'REILLY AUTO PARTS	189984	FD- BATTERY LAWNMOWER BATTERY LAWNMOWER CORE CHARGE CORE CHARGE	I 488830 001-160-635 001-160-635 001-160-635	3/29/2024 56.93 10.00 10.00CR	56.93
01-01133	O'REILLY AUTO PARTS	189985	R134A-30 FREON R134A-30 FREON	I 489282 400-650-632	4/01/2024 319.99	319.99
01-01133	O'REILLY AUTO PARTS	189986	R134A-30 FREON DEF	I 489607 001-201-540	4/03/2024 109.90	109.90
01-53715	OFFICE PRODUCTS PLUS INC	189987	RECEIVED STAMP - CB STAMP	I 1052367-0 001-040-500	4/01/2024 14.00	14.00
01-53715	OFFICE PRODUCTS PLUS INC	189988	COFFEE LIDS COFFEE LIDS	I 1052913-0 001-180-540	4/02/2024 81.94	81.94

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-53715	OFFICE PRODUCTS PLUS INC	189989	DRY ERASE BOARD	I 1053237-0	4/04/2024	235.35
			DRY ERASE BOARD	001-180-540	217.41	
			MARKERS	001-180-540	17.94	
01-04346	PHYLLIS PARKER	189990	APRIL 1, 2024 MEETING	I 040124	4/01/2024	50.00
			APRIL 1, 2024 MEETING	001-550-599	50.00	
01-06570	PAYROLL ORG	189991	MEMBERSHIP RENEWAL E. BROWN	I 180266A	4/04/2024	299.00
			MEMBERSHIP RENEWAL E. BROWN	001-040-686	299.00	
01-55060	PEARL RIVER VALLEY WATER	189992	90400: 02-20-24 - 03-21-24	I 202404057916	3/29/2024	87.33
			90400: 02-20-24 - 03-21-24	001-340-630	87.33	
01-55600	PETTY CASH - FIRE	189993	PETTY CASH: 01-25-24 -03-11-24	I 202404017899	4/01/2024	59.35
			PETTY CASH: 01-25-24 -03-11-24	001-160-540	27.83	
			PETTY CASH: 01-25-24 -03-11-24	001-160-635	31.52	
01-55700	PETTY CASH - POLICE	189994	01-10-24 - 04-10-24 PETTY CASH	I 202404118020	4/11/2024	190.62
			01-10-24 - 04-10-24 PETTY CASH	001-100-650	190.62	
01-56355	PIP PRINTING	189995	SPONSOR SIGNS	I 333349	3/27/2024	167.49
			SPONSOR BANNER	001-340-650	129.99	
			DESIGN/REVISIONS	001-340-650	37.50	
01-03279	PNC EQUIPMENT FINANCE	189996	COMMERCIAL LEASE EQUIPMENT	I 1946055	4/01/2024	5,624.73
			COMMERCIAL LEASE EQUIPMENT	001-340-604	5,624.73	
01-57350	PRASSEL LUMBER COMPANY IN	189997	QUICKRETE	I 073678	3/27/2024	231.00
			QUICKRETE	001-201-575	231.00	
01-06353	QUENCH USA INC	189998	APRIL COOLER RENTAL	I INV07278065	3/30/2024	44.00
			APRIL COOLER RENTAL	001-100-540	44.00	
01-06132	KENYA RACHAL	189999	APRIL 1, 2024 MEETING	I 040124	4/01/2024	50.00
			APRIL 1, 2024 MEETING	001-550-599	50.00	
01-06482	MICHAEL RAFIDI	190000	REIMBURSE FOR OIL - K9 VEHICLE	I 202404118021	4/11/2024	39.58
			REIMBURSE FOR OIL - K9 VEHICLE	001-100-525	39.58	
01-06482	MICHAEL RAFIDI	190001	ACT TRAV: 03-17-24 - 03-21-24	I 202404118022	4/11/2024	2,346.15
			ACT TRAV: 03-17-24 - 03-21-24	001-100-610	2,346.15	
01-60575	REVELL HARDWARE & SUPPLY	190002	71939 SWIVEL ADAPTER	I 34291/8	3/25/2024	13.66
			71939 SWIVEL ADAPTER	400-650-575	13.66	
01-60575	REVELL HARDWARE & SUPPLY	190003	PARK SUPPLIES	I 4916/D	3/26/2024	791.17
			CLOROX CLEAN UP	001-340-510	47.92	
			409 MULTISRFC SPRAY	001-340-510	19.96	
			PINESOL CLEANER	001-340-510	14.99	
			CLOROX BLEACH	001-340-510	29.97	
			CLEANER BOWL LYSOL	001-340-510	43.08	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-60575	REVELL HARDWARE & SUPPLY	190003	PARK SUPPLIES	I 4916/D	3/26/2024	791.17	CONT
			SOFT SOAP CRISP	001-340-510	21.54		
			SCOTCH BRITE SCOUR	001-340-510	49.20		
			HANDCLEANER PUMICE	001-340-510	32.16		
			TRIAZICIDE IN SCT	001-340-540	167.28		
			MOTOR OIL 10W30	001-340-540	35.94		
			15W-50 FULL SYTHETIC	001-340-540	53.16		
			TIRE CLEANER BLECHE	001-340-540	26.36		
			MLTIPURP GRSE CART	001-340-540	52.70		
			STAPLGUN T-50	001-340-540	21.15		
			KRAZY GLUE MAXBD	001-340-540	9.18		
			KNIFE SNAPBLD	001-340-540	15.78		
			EXT CORD HOLDER	001-340-540	26.97		
			100CT POST IT NOTE Y	001-340-540	4.48		
			#18 NYLON TWINE	001-340-540	40.47		
			F-26 CONST ADH 10.3	001-340-540	19.00		
			DAWN ULTRA DISH	001-340-540	59.88		
01-04325	JAN M RICHARDSON	190004	APRIL 1, 2024 MEETING	I 040124	4/01/2024	50.00	
			APRIL 1, 2024 MEETING	001-550-599	50.00		
01-04133	RIDGETOWNE ANIMAL HOSPITA	190005	BRAVECTO MEDS	I 38811	3/26/2024	82.15	
			BRAVECTO MEDS	001-100-604	82.15		
01-01077	RON TURLEY ASSOCIATES INC	190006	ANNUAL INVENTORY RENEWAL	I 66984	4/01/2024	2,000.00	
			MAINTENANCE AGREEMEN	400-650-635	1,950.00		
			SOFTWARE UPDATES	400-650-635	50.00		
01-06044	SCOTT INSURANCE SERVICES	190007	MDOT BOND COLONY PK WATER LINE	I 49996	4/03/2024	7,500.00	
			MDOT BOND COL PK WATER LINE	400-650-760	7,500.00		
01-06044	SCOTT INSURANCE SERVICES	190008	MDOT BOND COL PARK SEWER LINE	I 49997	4/03/2024	3,500.00	
			MDOT BOND COL PARK SEWER LINE	400-650-760	3,500.00		
01-04492	SHRED IT USA LLC	190009	CREDIT MEMO FOR SHRED EVENT	C 4000648919	3/29/2024	572.00	CR
			CREDIT MEMO FOR SHRED EVENT	001-201-604	572.00	CR	
01-04492	SHRED IT USA LLC	190010	SHRED EVENT ON-SITE	I DA0922	4/04/2024	2,572.00	
			SHRED EVENT ON-SITE	001-201-604	2,572.00		
01-03210	SOUTHERN CONNECTION POLIC	190011	HAAR ACADEMY GEAR	I 29974	3/28/2024	500.00	
			GILDAN TSHIRTS	001-100-535	45.00		
			SWEATPANTS	001-100-535	30.00		
			SWEATSHIRT	001-100-535	30.00		
			BDU KHAKIS	001-100-535	236.00		
			RAINCOAT	001-100-535	89.00		
			VINYL LETTERING	001-100-535	70.00		
01-03210	SOUTHERN CONNECTION POLIC	190012	PERKINS UNIFORMS	I 29979	3/28/2024	134.97	
			L/S UNIFORM BLOUSE	001-100-535	134.97		
01-03210	SOUTHERN CONNECTION POLIC	190013	HI VIZ GLOVES	I 29984	3/28/2024	24.99	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03210	SOUTHERN CONNECTION POLIC	190013	HI VIZ GLOVES HI VIZ GLOVES	I 29984 001-100-535	3/28/2024 24.99	24.99
01-03210	SOUTHERN CONNECTION POLIC	190014	BEN JOHNSON CLASS A PANTS BEN JOHNSON CLASS A PANTS	I 30032 001-100-535	4/02/2024 79.00	79.00
01-04508	SOUTHERN SOD SUPPLY	190015	ST. AUGUSTINE SOD ST. AUGUSTINE SOD	I 037086 001-201-575	3/27/2024 1,715.00	1,715.00
01-04508	SOUTHERN SOD SUPPLY	190016	ZOYSIA SOD ZOYSIA SOD	I 037099 400-650-575	4/05/2024 245.00	245.00
01-66850	SOUTHERN TIRE MART INC	190017	FD - TIRES SHOP SUPPLIES ADD INSIDE DUAL SERVICE CALL FUEL SURCHARGE TIRE CHANGE TRUCK VALVE STEM FEE TIRE DISPOSAL TRUCK TIRES FETBGOV FEE REIMBURSE WASTE TIRE FETBGOV	I 2600173696 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632 001-160-632	3/27/2024 5.00 20.00 85.00 25.00 180.00 31.80 40.00 1,480.00 117.56 8.00 117.56CR	1,874.80
01-04347	LEA ANNE STACY	190018	APRIL 1, 2024 MEETING APRIL 1, 2024 MEETING	I 040124 001-550-599	4/01/2024 50.00	50.00
01-03641	STAPLES BUSINESS CREDIT	190019	OFFICE SUPPLIES PILOT DR GRIP MINI BINDER CLIPS PILOT DR GRIP SMALL BINDER CLIPS AAA BATTERIES OIL BASED MARKERS	I 6000832535 001-180-540 001-180-540 001-180-540 001-180-540 001-180-540 001-180-540	3/26/2024 6.78 4.34 5.56 5.76 14.65 11.10	48.19
01-03641	STAPLES BUSINESS CREDIT	190020	JAN SUPP AND FIRST AID BANDAGES BANDAGES OINTMENT TRASH BAGS	I 6000832536 001-040-540 001-040-540 001-040-540 001-092-510	3/26/2024 10.68 4.23 16.13 36.03	67.07
01-03641	STAPLES BUSINESS CREDIT	190021	COPY PAPER ADMIN PAPER PAPER	I 6000832537 001-040-500 001-093-540	3/26/2024 82.98 41.49	124.47
01-03641	STAPLES BUSINESS CREDIT	190022	ADMIN SUPP - CH PENS POP NOTES	I 6000832538 001-040-500 001-040-500	3/26/2024 25.76 14.70	40.46
01-67940	STAR SERVICE INC OF JACKS	190023	REPLACE PUMP STARTER #4 PUMP STARTER #4	I SJ0000153 001-100-637	3/20/2024 1,056.69	1,056.69

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-67940	STAR SERVICE INC OF JACKS	190024	HOT WATER ACTUATOR #33 ACTUATOR #33	I SJ0000154 001-100-637	3/20/2024 1,582.39	1,582.39
01-67940	STAR SERVICE INC OF JACKS	190025	HOT WATER STRAINER CLN HOT WATER STRAINER CLN	I SJ0000191 001-100-637	3/26/2024 3,984.39	3,984.39
01-67940	STAR SERVICE INC OF JACKS	190026	HW COIL UNIT#5 REPAIR C/S #33 ACTUATOR REPAIR	I SJ0000194 001-010-637	3/26/2024 1,040.05	1,040.05
01-67940	STAR SERVICE INC OF JACKS	190027	REPLACE COMPRESSOR REPLACE COMPRESSOR	I SJ0000209 001-350-637	3/29/2024 3,981.14	3,981.14
01-67940	STAR SERVICE INC OF JACKS	190028	MARCH 2024: TENNIS CENTER MARCH 2024: TENNIS CENTER	I SJMC0000026 001-340-637	3/01/2024 190.77	190.77
01-67940	STAR SERVICE INC OF JACKS	190029	MARCH 2024: STREET DEPT MARCH 2024: STREET DEPT	I SJMC0000027 001-201-637	3/01/2024 189.02	189.02
01-67940	STAR SERVICE INC OF JACKS	190030	MARCH 2024: PUBLIC WORKS MARCH 2024: PUBLIC WORKS	I SJMC0000030 400-650-637	3/01/2024 158.57	158.57
01-67940	STAR SERVICE INC OF JACKS	190031	MARCH 2024: COURT SVCS MARCH 2024: COURT SVCS	I SJMC0000031 001-010-637	3/01/2024 359.68	359.68
01-67940	STAR SERVICE INC OF JACKS	190032	MARCH 2024: LIBRARY MARCH 2024: LIBRARY	I SJMC0000032 001-350-637	3/01/2024 307.49	307.49
01-67940	STAR SERVICE INC OF JACKS	190033	MARCH 2024: LODGE MARCH 2024: LODGE	I SJMC0000033 001-340-637	3/01/2024 214.29	214.29
01-67940	STAR SERVICE INC OF JACKS	190034	MARCH 2024: FREEDOM RIDGE PK MARCH 2024: FREEDOM RIDGE PK	I SJMC0000034 001-340-637	3/01/2024 216.32	216.32
01-67940	STAR SERVICE INC OF JACKS	190035	MARCH 2024: FIRE STATION 3 MARCH 2024: FIRE STATION 3	I SJMC0000035 001-160-637	3/01/2024 212.82	212.82
01-67940	STAR SERVICE INC OF JACKS	190036	MARCH 2024: POLICE DEPT MARCH 2024: POLICE DEPT	I SJMC0000036 001-100-637	3/01/2024 692.77	692.77
01-67940	STAR SERVICE INC OF JACKS	190037	MARCH 2024: FIRE STATION 4 MARCH 2024: FIRE STATION 4	I SJMC0000037 001-160-637	3/01/2024 365.24	365.24
01-67940	STAR SERVICE INC OF JACKS	190038	MARCH 2024: CITY HALL MARCH 2024: CITY HALL	I SJMC0000038 001-092-637	3/01/2024 917.71	917.71
01-68200	STATE TREASURER	190039	MARCH 2024 MARCH 2024 MARCH 2024 MARCH 2024 MARCH 2024	I 202404097997 001-000-332 001-000-107 001-000-114 001-000-116 001-000-113	4/09/2024 43,837.24 806.87 144.22 401.56 17,385.66	62,583.05

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-68200	STATE TREASURER	190039	MARCH 2024	I 202404097997	4/09/2024	62,583.05	CONT
			MARCH 2024	001-000-117	7.50		
01-68250	STATE TREASURER FUND: 337	190040	ANALYTICAL FEES: APRIL 2024	I 90143637	4/04/2024	480.00	
			ANALYTICAL FEES: APRIL 2024	001-100-604	480.00		
01-05873	STRAW DEPOT 2 LLC	190041	PINE STRAW BALES	I 8752	4/03/2024	2,300.00	
			PINE STRAW BALES	001-201-575	2,300.00		
01-68950	SUBER, CONNIE	190042	APRIL 9, 2024 MEETING	I 040924	4/09/2024	50.00	
			APRIL 9, 2024 MEETING	001-180-611	50.00		
01-06686	T-MOBILE USA INC	190043	TOWER DUMP FOR CID	I 9564288779	4/02/2024	250.00	
			TOWER DUMP FOR CID	001-100-604	250.00		
01-05923	TAYLOR SUDDEN SERVICE	190044	BASIC PM SERVICE	I 03155695	3/28/2024	492.00	
			BASIC PM SERVICE	001-100-635	492.00		
01-05923	TAYLOR SUDDEN SERVICE	190045	BASIC PM SERVICE	I 03155696	3/28/2024	762.00	
			BASIC PM SERVICE	001-100-635	762.00		
01-70350	TEMPLE INC	190046	TRAFFIC LIGHT LENS	I INV0240339	3/21/2024	632.00	
			12" CIRCULAR RED LED	001-201-575	252.80		
			12" CIRCULAR YELLOW	001-201-575	126.40		
			12" CIRCULAR GREEN	001-201-575	252.80		
01-70350	TEMPLE INC	190047	TRAFFIC LIGHT LENS	I INV0240402	3/22/2024	1,440.00	
			VAC. PLASTIC BACKPL	001-201-575	1,440.00		
01-70350	TEMPLE INC	190048	TES-202 INTERMEDIATE	I INV0240538	3/27/2024	1,150.00	
			TES-202 INTERMEDIATE	001-201-681	1,150.00		
01-06537	TEREX USA LLC	190049	BUCKET TRUCK INSPECTIONS	I 7408872	3/11/2024	1,490.61	
			ANNUAL INSPECTION	001-201-635	550.00		
			DIELECTRIC TEST	001-201-635	250.00		
			DIELECTRIC TEST	001-201-635	175.00		
			TRAVEL	001-201-635	480.00		
			FUEL SURCHARGE	001-201-635	35.61		
			TAX	001-201-635	104.34		
			TAX CREDIT	001-201-635	104.34CR		
01-03419	THINKWEBSTORE.COM	190050	SEO/ADA MARCH	I 8648	4/02/2024	350.00	
			SEO	001-093-604	350.00		
01-03419	THINKWEBSTORE.COM	190051	SEO/ADA MARCH	I 8649	4/02/2024	99.00	
			ADA	001-093-604	99.00		
01-05489	TIREHUB LLC	190052	P345 TIRES	I 41055002	3/29/2024	544.00	
			245/55R18	001-100-632	540.00		
			TIRE FEE	001-100-632	4.00		
01-04746	TRANE U.S. INC	190053	SERVICE CALL - CH	I 76018609	4/08/2024	1,977.06	

VENDOR,		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-04746	TRANE U.S. INC	190053	SERVICE CALL - CH	I 76018609	4/08/2024	1,977.06	CONT
			PARTS	001-092-637	1,193.44		
			LABOR	001-092-637	312.00		
			LABOR	001-092-637	310.00		
			TRIP CHARGE	001-092-637	161.62		
01-05602	TRI COUNTY TREE SERVICE	190054	CUT TREES AND STUMP GRIND	I 212	3/29/2024	4,950.00	
			CUT TREES AND STUMP GRIND	001-201-604	4,950.00		
01-04160	TRUST CARE HEALTH LLC	190055	FD - PHYSICALS	I 1234	3/26/2024	2,245.00	
			FIRE DEPT PHYSICAL	001-160-604	1,855.00		
			PROSTATE SPECIFIC AN	001-160-604	120.00		
			HEPATITIS B TITER	001-160-604	120.00		
			TB SKIN TEST	001-160-604	150.00		
01-06304	TURF TANK	190056	5.5 GALLON CONTAINER	I 65004	2/08/2024	142.65	
			5.5 GALLON CONTAINER	001-340-540	104.00		
			SHIP/HDLING	001-340-540	38.65		
01-02393	TYLER TECHNOLOGIES	190057	UTILITY BILLING NOTIFICATIONS	I 025-460393	3/31/2024	114.10	
			UTILITY BILLING NOTIFICATIONS	400-650-604	114.10		
01-00544	U.S. LAWNS OF JACKSON	190058	APR. 2024 PD LAWN SERVICE	I 50597	4/01/2024	826.75	
			APR. 2024 PD LAWN SERVICE	001-100-637	826.75		
01-00544	U.S. LAWNS OF JACKSON	190059	HARBOR DRIVE	I 50656	4/01/2024	1,500.00	
			HARBOR DRIVE	001-201-604	1,500.00		
01-00544	U.S. LAWNS OF JACKSON	190060	MONTHLY LAWN SERVICE	I 50657	4/01/2024	3,599.00	
			JESSAMINE CEMETERY	001-201-604	1,100.00		
			SPILLWAY ROAD	001-201-604	2,499.00		
01-00544	U.S. LAWNS OF JACKSON	190061	COUNTY LINE ROAD	I 50658	4/01/2024	3,967.42	
			COUNTY LINE ROAD	001-201-604	3,967.42		
01-00544	U.S. LAWNS OF JACKSON	190062	JACKSON STREET PARKING LOT	I 50659	4/01/2024	816.67	
			JACKSON STREET PARKING LOT	001-201-604	816.67		
01-00544	U.S. LAWNS OF JACKSON	190063	LAKE HARBOUR @NORTHPARK DR	I 50660	4/01/2024	997.50	
			LAKE HARBOUR @NORTHPARK DR	001-201-604	997.50		
01-00544	U.S. LAWNS OF JACKSON	190064	I-55 INTERCHANGE	I 50661	4/01/2024	7,799.50	
			I-55 INTERCHANGE	001-201-604	7,799.50		
01-00544	U.S. LAWNS OF JACKSON	190065	I-55 FRONTAGE ROADS	I 50708	3/31/2024	3,661.80	
			I-55 FRONTAGE ROADS	001-201-604	3,661.80		
01-03710	UNION AUTO PARTS	190066	AUTO PARTS 3-25_4-5-24	I 2788087-00	3/05/2024	206.31	
			BRAKE PADS P331	001-100-632	48.81		
			BRAKE ROTOR P331	001-100-632	78.75		
			BRAKE ROTOR P331	001-100-632	78.75		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	190067	TIE RODS AND BRAKE PADS	I 2799781-00	3/25/2024	152.47
			LF OUTER TIE ROD	001-201-632	24.58	
			RF INNER TIE ROD	001-201-632	53.83	
			RF OUTER TIE ROD	001-201-632	24.58	
			FRONT PADS	001-201-632	29.66	
			SWAY BAR LINKS	001-201-632	19.82	
01-03710	UNION AUTO PARTS	190068	TIE RODS AND BRAKE PADS	I 2800068-00	3/25/2024	87.51
			BRAKE PADS	400-650-632	87.51	
01-03710	UNION AUTO PARTS	190069	AUTO PARTS 3-25_4-5-24	I 2800194-00	3/25/2024	20.04
			AIR FILTER P401	001-100-632	20.04	
01-03710	UNION AUTO PARTS	190070	AUTO PARTS 3-25_4-5-24	I 2801466-00	3/27/2024	107.83
			THERMOSTAT	001-100-632	22.61	
			THERMOSTAT SEAL	001-100-632	0.74	
			ANTOFREEZE	001-100-632	50.20	
			VALVE ASSEMBLY	001-100-632	34.28	
01-03710	UNION AUTO PARTS	190071	TIE RODS AND BRAKE PADS	I 2801519-00	3/27/2024	47.59
			FUEL DRAIN GASKET	001-201-632	47.59	
01-03710	UNION AUTO PARTS	190072	TIE RODS AND BRAKE PADS	I 2801977-00	3/27/2024	205.93
			FRONT HUB BEARING	400-650-632	101.71	
			REAR BRAKE PADS	400-650-632	104.22	
01-03710	UNION AUTO PARTS	190073	TIE RODS AND BRAKE PADS	I 2802185-00	3/28/2024	87.57
			BATTERY	001-201-635	87.57	
			CORE CHARGE	001-201-635	11.00	
			CORE RETURN	001-201-635	11.00CR	
01-03710	UNION AUTO PARTS	190074	TIE RODS AND BRAKE PADS	I 2803875-00	4/01/2024	89.27
			A/C HOSE	400-650-632	89.27	
01-03710	UNION AUTO PARTS	190075	AUTO PARTS 3-25_4-5-24	I 2803977-00	4/01/2024	37.90
			AIR FILTER CHARGER	001-100-632	37.90	
01-03710	UNION AUTO PARTS	190076	TIE RODS AND BRAKE PADS	I 2804170-00	4/01/2024	214.13
			RADIATOR HOSE	400-650-632	117.13	
			RADIATOR HOSE	400-650-632	97.00	
01-03710	UNION AUTO PARTS	190077	AUTO PARTS 3-25_4-5-24	I 2804501-00	4/02/2024	122.50
			57899 OIL FILTER	001-100-632	53.94	
			SPARK PLUG	001-100-632	68.56	
01-03710	UNION AUTO PARTS	190078	AUTO PARTS 3-25_4-5-24	I 2804733-00	4/02/2024	68.56
			SPARK PLUG	001-100-632	68.56	
01-03710	UNION AUTO PARTS	190079	FUEL DRIVER MODULE	I 2805007-00	4/02/2024	103.11
			FUEL DRIVER MODULE	400-650-632	103.11	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	190080	AUTO PARTS 3-25_4-5-24 SERPENTINE BELT P342	I 2805641-00 001-100-632	4/03/2024 46.74	46.74
01-03710	UNION AUTO PARTS	190081	AUTO PARTS 3-25_4-5-24 FRONT ROTOR P329 FRONT PADS P329	I 2806373-00 001-100-632 001-100-632	4/04/2024 287.02 238.97	525.99
01-06545	USIC LOCATING SERVICES LL	190082	12-01-23 - 12-31-23 SERVICES 12-01-23 - 12-31-23 SERVICES	I 633900 400-650-603	12/31/2023 5,397.00	5,397.00
01-06545	USIC LOCATING SERVICES LL	190083	03-01-24 - 03-31-24 SERVICES 03-01-24 - 03-31-24 SERVICES	I 651559 400-650-603	3/31/2024 7,405.00	7,405.00
01-01663	UTILITY SERVICE CO, INC	190084	HYDROPILLAR OLD CANTON RD TANK HYDROPILLAR OLD CANTON RD TANK	I 601362 400-650-603	4/01/2024 9,200.31	9,200.31
01-01663	UTILITY SERVICE CO, INC	190085	PEDISPHERE NATCHEZ TRACE TANK PEDISPHERE NATCHEZ TRACE TANK	I 601364 400-650-603	4/01/2024 5,208.82	5,208.82
01-01663	UTILITY SERVICE CO, INC	190086	CONCRETE GST HARDY RD TANK CONCRETE GST HARDY RD TANK	I 601365 400-650-603	4/01/2024 3,629.24	3,629.24
01-04949	VACUUM TRUCK SALES & SERV	190087	SEWER NOZZLE SEWER NOZZLE FREIGHT	I LA25156 400-650-635 400-650-635	3/22/2024 3,600.00 23.79	3,623.79
01-01546	VENABLE GLASS SERVICES	190088	WINDSHIELD REPLACEMENT P335 WINDSHIELD	I 1-372034 001-100-632	3/04/2024 290.00	290.00
01-01546	VENABLE GLASS SERVICES	190089	WINDSHIELD REPLACEMENT P361 WINDSHIELD	I 1-372095 001-100-632	3/04/2024 265.00	265.00
01-01546	VENABLE GLASS SERVICES	190090	P321 WINDSHIELDS P321 WINDSHIELDS	I 1-373512 001-100-632	3/25/2024 315.00	315.00
01-02597	VERIZON WIRELESS	190091	742166727: 02-26-24 - 03-25-24 742166727: 02-26-24 - 03-25-24	I 9960102497 001-100-605	3/25/2024 280.07	280.07
01-75450	WALMART	190092	FD-STATION 4 SUPPLIES TUMBLER SPATULA DISHES QTIPS CUPS SPOONS TV MOUNT MICROWAVE PLATES	I 00058 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540	3/28/2024 11.88 4.88 12.96 5.37 3.36 1.26 65.00 179.00 19.94	303.65
01-75450	WALMART	190093	SUPPLIES CHRM SOFT	I 02550 001-340-510	4/05/2024 32.98	185.02

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-75450	WALMART	190093	SUPPLIES	I 02550	4/05/2024	185.02	CONT
			SFTSP HND LQ	001-340-510	13.64		
			DL CG FF 11Z	001-340-540	12.35		
			COFFEEMATE	001-340-540	26.40		
			GV LED BOX	001-340-540	14.14		
			PEROXIDE	001-340-540	4.00		
			NEOSPORIN	001-340-540	11.96		
			GV SPRAYBTL	001-340-540	2.48		
			BR FMS W FIL	001-340-540	45.27		
			GV VANILLA	001-340-540	2.46		
			GV FUDGE PB	001-340-540	4.24		
			GV CML CCNT	001-340-540	4.68		
			LEMON SHORTBREAD	001-340-540	1.94		
			FACE TISSUE	001-340-540	8.48		
01-75450	WALMART	190094	(PWPHONE SCREEN PROTECTOR	I 03918	3/27/2024	10.48	
			COFFEE	001-201-540	10.48		
01-75450	WALMART	190095	FD - SUPPLIES	I 05434	4/03/2024	82.78	
			FRYING PAN	001-160-540	28.54		
			KNIFE SET	001-160-540	13.47		
			BRITA LARGE PITCHER	001-160-540	40.77		
01-75450	WALMART	190096	SUPPLIES	I 06337A	4/08/2024	127.90	
			3X3 POST-IT-NOTE	001-201-500	11.76		
			G2 PEN .05 5/1	001-201-500	6.77		
			G2 PEN .07 5/1	001-201-500	6.77		
			LYSOL SPRAY 2/1	001-201-510	26.94		
			BLEACH	001-201-510	6.16		
			CREAMER	001-201-540	15.92		
			COFFEE	001-201-540	31.44		
			SUGAR	001-201-540	16.20		
			AIR FRESHENER	001-201-540	5.94		
01-75450	WALMART	190097	(PWPHONE SCREEN PROTECTOR	I 07192A	3/28/2024	5.88	
			PHONE SCREEN 13	001-201-540	5.88		
01-75450	WALMART	190098	DISPATCH BAGS	I 07737	4/04/2024	90.38	
			DISPATCH BAGS	001-100-650	90.38		
01-75450	WALMART	190099	(PWPHONE SCREEN PROTECTOR	I 08318	3/28/2024	10.94	
			CR1632 BATTERIES	400-650-540	10.94		
01-75765	WARREN INC	190100	PTO CONTROL VALVE	I WI-0087544	2/07/2024	420.51	
			PTO CONTROL VALVE	001-201-632	397.00		
			FREIGHT	001-201-632	23.51		
01-75900	WASTE MANAGEMENT OF MS	190101	03-01-24 - 03-31-24 SERVICES	I 3177785-0078-3	3/25/2024	1,039.73	
			03-01-24 - 03-31-24 SERVICES	001-340-682	775.62		
			03-01-24 - 03-31-24 SERVICES	001-201-682	97.02		
			03-01-24 - 03-31-24 SERVICES	400-650-682	97.02		
			03-01-24 - 03-31-24 SERVICES	001-350-682	70.07		

FUND TOTALS		
FUND	NAME	TOTAL
=====		
001	GENERAL FUND	432,164.75
103	FORFEITURE AND SEIZURE	7,355.00
218	COLONY PARK TIF BOND	2,000.00
219	HIGGINBOTHAM TIF	46,000.00
220	RENAISSANCE PH 3 TIFF	900.00
400	PUBLIC UTILITIES FUND	124,383.47
404	EMCRS OPERATION & MAINT	319.18
467	METER SWAP PROJECT	57,706.37
=====		
TOTALS FOR ALL FUNDS =		670,828.77

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/15/2024

PAY PERIOD ENDING: 3/28/2024

April 5, 2024 Payroll

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
SAL	748.00	38,018.72	VEH	54.40	AFA	AFACC	1113.04		FED W/H	485,372.56	41,808.50	
SMON	0.00	10,366.13			AFC	AFCAN	912.70		ST WH MS	485,372.56	14,232.00	
REG	17,717.75	402,566.61			AFD	AFSHO	1600.97		FICA	538,457.16	33,384.36	33384.36
R/O	28.25	567.03			AFH	AFHOS	438.40		MEDI	538,457.16	7,807.66	7807.66
O/T	1,039.50	31,583.36			AFS	AFSPE	192.56					
CE	44.63	0.00			ANN	ANUTY	3357.50					
CMPRG	14.75	0.00			C18	CHSUP	202.50					
COMP	85.25	1,918.31			C32	CHSUP	225.00					
SICK	781.00	18,723.73			C39	CHSUP	152.50					
VAC	615.50	17,474.55			C42	CHSUP	147.50					
VPO	703.50	22,460.72			C43	CHSUP	110.00					
HOL	539.50	10,835.47			C59	CHSUP	285.25					
FNRL	8.00	130.96			C67	CHSUP	177.50					
MLT	32.00	855.84			C73	CHSUP	86.50					
PARAM	0.00	4,423.13			C74	CHSUP	165.00					
SHIFT	0.00	400.00			C79	CHSUP	171.00					
FEQMT	0.00	35.48			C81	CHSUP	75.00					
TRAFF	0.00	1,441.44			C82	CHSUP	127.50					
MBNHI	17.00	742.05			C86	CHSUP	87.50					
					C87	CHSUP	72.50					
					C88	CHSUP	327.50					
					C92	CHSUP	90.50					
					C93	CHSUP	92.50					
					C94	CHSUP	382.50					
					CAF	ADMFE	117.00	135.52				
					CHC	CHCAR	987.03					
					CRU	CRUN	3373.00					
					D86	GARNI	169.53					
					D88	GARNI	277.15					
					DCF	DENCF	2290.88	1306.34				
					DEN	DENTL	38.38	2187.36				
					FCE	FLEX	9.30					
					GUN	GUN	100.00					
					HCF	HTHCF	13536.77	21762.03				
					HCP	HECOP		1.13				
					HLT	HELTH		46505.16				
					HRF	HRF	180.29	257.68				
					LIF	LIFE	13.86	949.90				
					PBA	POBEN	211.50					
					RET	RET	49727.10	96287.33				
					UNR	UNREM	4735.65					
TOTALS:	22,374.63	562,543.53		54.40			86360.86	169392.45			97,232.52	41192.02

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/15/2024

PAY PERIOD ENDING: 3/28/2024

*** GRAND TOTALS ***

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
001-010	15,528.05	14,635.71	0.00	892.34	0.00	0.00	2,213.63	2,203.34	11,111.08
001-020	6,679.57	6,344.77	0.00	334.80	0.00	0.00	1,241.09	1,167.69	4,270.79
001-040	27,661.81	26,315.93	0.00	1,345.88	0.00	0.00	4,242.44	4,827.94	18,591.43
001-092	1,488.80	1,079.38	0.00	409.42	0.00	0.00	133.99	231.17	1,123.64
001-100	196,985.48	142,421.36	9,403.01	42,577.62	2,583.49	0.00	29,351.36	35,254.91	132,379.21
001-160	138,529.86	102,336.71	18,541.91	13,192.63	4,458.61	0.00	25,391.95	24,009.75	89,128.16
001-180	26,198.40	24,062.72	0.00	2,135.68	0.00	0.00	3,574.48	4,789.74	17,834.18
001-201	58,831.65	54,808.87	185.03	3,659.62	155.73	22.40	7,017.43	9,479.16	42,312.66
001-340	36,392.52	33,634.45	1,118.51	1,639.56	0.00	0.00	3,727.66	5,913.22	26,751.64
005-101	4,620.80	4,396.88	0.00	223.92	0.00	0.00	988.43	794.53	2,837.84
400-650	46,411.02	37,914.10	2,334.90	5,718.72	411.30	32.00	7,603.22	8,201.03	30,574.77
404-650	3,269.97	3,000.58	0.00	269.39	0.00	0.00	875.18	360.04	2,034.75
TOTALS	562,597.93	450,951.46	31,583.36	72,399.58	7,609.13	54.40	86,360.86	97,232.52	378,950.15

REGULAR INPUT: 256

MANUAL INPUT: 0

CHECK STUB COUNT: 0

DIRECT DEPOSIT STUB COUNT: 256

001-GENERAL FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
TAXES	5,083,983.00	72,268.79	0.00	4,586,724.38	0.00	497,258.62	90.22
LICENSE AND PERMITS	1,833,386.00	40,795.28	0.00	1,171,692.53	0.00	661,693.47	63.91
INTRGOVERNMENTAL REVENUES	20,064,238.99	584,856.53	0.00	12,284,271.01	0.00	7,779,967.98	61.22
CHARGES FOR GOVERNMENTAL	973,863.00	77,009.45	0.00	511,683.47	0.00	462,179.53	52.54
MISCELLANEOUS	1,050,816.40	104,470.39	0.00	910,035.76	0.00	140,780.64	86.60
TRANSFERS	931,300.00	824,780.49	0.00	824,780.49	0.00	106,519.51	88.56
NON-REVENUE RECEIPTS	30,064.00	20,379.84	0.00	64,954.31	0.00	(34,890.31)	216.05
*** TOTAL REVENUES ***	29,967,651.39	1,724,560.77	0.00	20,354,141.95	0.00	9,613,509.44	67.92
EXPENDITURE SUMMARY							
JUDICIAL - CITY COURT	775,328.00	55,645.05	0.00	369,305.25	1,262.93	404,759.82	47.80
MAYOR & BOARD	718,915.00	42,384.01	0.00	347,196.01	0.00	371,718.99	48.29
FINANCIAL ADMINISTRATION	1,158,783.00	117,031.67	0.00	596,590.59	14.00	562,178.41	51.49
MIS	112,579.00	991.60	0.00	89,635.34	0.00	22,943.66	79.62
LEGAL	340,000.00	16,078.99	0.00	130,375.45	0.00	209,624.55	38.35
HUMAN RESOURCES	37,487.00	1,494.83	0.00	18,506.44	0.00	18,980.56	49.37
GENERAL GVT BLDG & PLANT	607,102.00	41,987.92	0.00	270,586.56	1,977.06	334,538.38	44.90
COMMUNITY PROMOTION	187,204.61	15,065.71	0.00	74,844.28	649.00	111,711.33	40.33
ENGINEERING	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
POLICE DEPARTMENT	9,982,117.44	633,242.67	0.00	4,625,425.00	128,005.71	5,228,686.73	47.62
FIRE DEPARTMENT	5,954,452.13	413,392.46	0.00	2,775,917.84	24,905.27	3,153,629.02	47.04
COMMUNITY DEVELOPMENT	1,173,061.00	78,119.03	0.00	612,286.62	0.00	560,774.38	52.20
STREET DEPARTMENT	8,473,553.83	502,708.26	0.00	2,569,867.65	300,188.23	5,603,497.95	33.87
HEALTH & WELFARE	142,146.90	0.00	0.00	20,306.70	0.00	121,840.20	14.29
PARKS & RECREATION	2,870,431.00	237,405.56	0.00	1,158,683.42	13,109.77	1,698,637.81	40.82
LIBRARIES	159,925.00	19,727.44	0.00	66,738.37	3,981.14	89,205.49	44.22
DEBT SERVICE	310,840.00	133,200.00	0.00	310,840.01	0.00	(0.01)	100.00
MISCELLANEOUS	20,000.00	3,025.00	0.00	8,446.96	0.00	11,553.04	42.23
*** TOTAL EXPENDITURES ***	33,026,425.91	2,311,500.20	0.00	14,045,552.49	474,093.11	18,506,780.31	43.96
** REVENUE OVER (UNDER) EXPENDITURES *	(3,058,774.52)	(586,939.43)	0.00	6,308,589.46	(474,093.11)	(8,893,270.87)	0.00

001-GENERAL FUND
REVENUES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

TAXES								

000-200	TAXES - REAL & PERSONAL	4,791,679.00	374,838.13	0.00	4,602,459.63	0.00	189,219.37	96.05
000-201	TAXES AUTOMOBILE	672,115.00	69,645.16	0.00	352,712.27	0.00	319,402.73	52.48
000-203	TAXES - PRIOR YEAR	48,662.00	94.60	0.00	3,861.58	0.00	44,800.42	7.94
000-205	PROPERTY TAX TO CP TIF (	333,071.00)	(330,153.39)	0.00	(330,153.39)	0.00	(2,917.61)	99.12
000-206	RAILCAR TAXES	1,300.00	0.00	0.00	0.00	0.00	1,300.00	0.00
000-207	PROPERTY TAX TO HIGGINBTHM(	11,978.00)	(11,977.99)	0.00	(11,977.99)	0.00	(0.01)	100.00
000-208	PROPERTY TAX TO REN III TI(	84,724.00)	(30,177.72)	0.00	(30,177.72)	0.00	(54,546.28)	35.62
	TOTAL TAXES	5,083,983.00	72,268.79	0.00	4,586,724.38	0.00	497,258.62	90.22

LICENSE AND PERMITS

000-220	PRIVILEGE LICENSES	127,826.00	17,391.93	0.00	71,282.12	0.00	56,543.88	55.76
000-221	FRANCHISE FEES UTILITY	1,066,098.00	0.00	0.00	768,206.07	0.00	297,891.93	72.06
000-222	BUILDING PERMITS UNREST	323,440.00	21,400.85	0.00	161,744.39	0.00	161,695.61	50.01
000-223	OTHER PERMITS	3,410.00	312.50	0.00	1,667.50	0.00	1,742.50	48.90
000-224	FRANCHISE FEES CABLE	265,294.00	0.00	0.00	105,801.65	0.00	159,492.35	39.88
000-225	RENTAL LICENSE	20,000.00	1,100.00	0.00	49,550.00	0.00	(29,550.00)	247.75
000-226	PLAT & EXCAVATION FEES	16,857.00	30.00	0.00	8,290.80	0.00	8,566.20	49.18
000-229	SIGN FEES	10,461.00	560.00	0.00	5,150.00	0.00	5,311.00	49.23
	TOTAL LICENSE AND PERMITS	1,833,386.00	40,795.28	0.00	1,171,692.53	0.00	661,693.47	63.91

INTRGOVERNMENTAL REVENUES

000-230	CONTRACTORS LICENSE	7,523.00	75.00	0.00	4,520.00	0.00	3,003.00	60.08
000-231	PLAN REVIEW FEE	42,935.00	8,718.40	0.00	17,182.25	0.00	25,752.75	40.02
000-250	MUNICIPAL AID	33,671.00	0.00	0.00	26,810.66	0.00	6,860.34	79.63
000-259	SALES TAX TO REN III TIF (	606,019.00)	(279,417.80)	0.00	(279,417.80)	0.00	(326,601.20)	46.11
000-260	STATE SALES TAX	17,845,532.00	1,476,388.10	0.00	10,634,561.97	0.00	7,210,970.03	59.59
000-261	STATE LIQUOR LICENSES	177,064.00	16,650.00	0.00	98,349.99	0.00	78,714.01	55.54
000-262	STATE FIRE PROTECTION	157,254.00	0.00	0.00	157,254.19	0.00	(0.19)	100.00
000-263	GRAND GULF DISTRIBUTION	344,000.00	0.00	0.00	339,924.15	0.00	4,075.85	98.82
000-264	STATE HOMESTEAD REIMB	34,202.00	18,654.90	0.00	18,654.90	0.00	15,547.10	54.54
000-266	STATE USE TAX	3,016,375.00	0.00	0.00	1,603,750.65	0.00	1,412,624.35	53.17
000-267	RENTAL CAR SALES TAX	81,214.00	0.00	0.00	0.00	0.00	81,214.00	0.00
000-269	SALES TAX TO CP TIF (	1,153,856.00)	(586,895.74)	0.00	(586,895.74)	0.00	(566,960.26)	50.86
000-270	SALES TAX TO HIGGINBOTHAM (	167,869.00)	(83,934.63)	0.00	(83,934.63)	0.00	(83,934.37)	50.00
000-271	POLICE TRAINING REIMBMT	0.00	0.00	0.00	8,000.00	0.00	(8,000.00)	0.00
000-272	MISC GRANTS	0.00	0.00	0.00	8,870.17	0.00	(8,870.17)	0.00
000-274	FEDERAL REIMB OT POLICE DEP	30,265.00	0.00	0.00	3,525.12	0.00	26,739.88	11.65
000-275	HIDTA REIMBURSEMENTS POLICE	0.00	0.00	0.00	11,724.45	0.00	(11,724.45)	0.00

001-GENERAL FUND
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
000-279 OTHER PARTICIPATION	221,947.99	14,618.30	0.00	301,390.68	0.00	(79,442.69)	135.79
TOTAL INTRGOVERNMENTAL REVENUES	20,064,238.99	584,856.53	0.00	12,284,271.01	0.00	7,779,967.98	61.22

CHARGES FOR GOVERNMENTAL SERVI

000-280 RE-ZONING FEES	2,500.00	150.00	0.00	450.00	0.00	2,050.00	18.00
000-281 ARCHITECTURAL REVIEW	2,109.00	600.00	0.00	900.00	0.00	1,209.00	42.67
000-287 INSPECTION FEES UR	183,674.00	19,472.00	0.00	111,897.50	0.00	71,776.50	60.92
000-293 TELECOMMUNICATION TOWERS	29,267.00	0.00	0.00	1,650.00	0.00	27,617.00	5.64
000-300 ANIMAL FINES	140.00	0.00	0.00	25.00	0.00	115.00	17.86
000-312 RENTALS TENNIS COMPLEX	32,400.00	2,700.00	0.00	16,200.00	0.00	16,200.00	50.00
000-313 PARK REVENUES	254,501.00	23,825.00	0.00	139,532.83	0.00	114,968.17	54.83
000-317 COMMUNITY CENTER USE FEES	300.00	0.00	0.00	300.00	0.00	0.00	100.00
000-320 AT&T COLOCATIONS	37,481.00	3,531.97	0.00	21,191.82	0.00	16,289.18	56.54
000-321 VERIZON WIRELESS	54,264.00	0.00	0.00	0.00	0.00	54,264.00	0.00
000-322 AT&T TOWNE CENTER LEASE	83,193.00	0.00	0.00	0.00	0.00	83,193.00	0.00
000-323 SBA TOWERS LEASES	30,442.00	19,998.76	0.00	25,121.91	0.00	5,320.09	82.52
000-325 TELPAK/CELULAR SOUTH LEASE	105,184.00	0.00	0.00	52,834.78	0.00	52,349.22	50.23
000-326 AT&T WOLCOTT PARK LEASE	19,515.00	0.00	0.00	19,514.82	0.00	0.18	100.00
000-327 AT&T OLD CANTON RD (TRITEL)	97,873.00	6,731.72	0.00	81,044.12	0.00	16,828.88	82.81
000-328 TMOBILE LEASE	41,020.00	0.00	0.00	41,020.69	0.00	(0.69)	100.00
TOTAL CHARGES FOR GOVERNMENTAL SERVI	973,863.00	77,009.45	0.00	511,683.47	0.00	462,179.53	52.54

MISCELLANEOUS

000-330 COURT FINES & FEES	915,250.00	92,061.41	0.00	463,906.30	0.00	451,343.70	50.69
000-331 JAIL FEES	8,606.00	600.00	0.00	2,932.50	0.00	5,673.50	34.08
000-332 STATE TREASURER ASSESSMTS (	457,625.00)	(42,523.85)	0.00	(179,767.89)	0.00	(277,857.11)	39.28
000-333 INVESTIGATIVE FEES	0.00	564.00	0.00	2,448.50	0.00	(2,448.50)	0.00
000-335 LIAB INS CITY PART	72,538.00	8,786.00	0.00	38,390.28	0.00	34,147.72	52.92
000-336 COURT COLLECTION FUND REV	0.00	0.00	0.00	3,482.54	0.00	(3,482.54)	0.00
000-340 INTEREST EARNED	300,388.00	33,814.89	0.00	416,311.76	0.00	(115,923.76)	138.59
000-342 CEMETERY FEES	27,413.00	0.00	0.00	6,600.00	0.00	20,813.00	24.08
000-346 CONTRIBUTIONS & DONATIONS	66,390.00	0.00	0.00	66,390.00	0.00	0.00	100.00
000-348 DONATIONS - RESTRICTED	500.00	0.00	0.00	500.00	0.00	0.00	100.00
000-351 MISCELLANEOUS INCOME	84,378.00	8,917.94	0.00	36,870.75	0.00	47,507.25	43.70
000-354 INSURANCE PROCEEDS	32,978.40	2,250.00	0.00	51,971.02	0.00	(18,992.62)	157.59
TOTAL MISCELLANEOUS	1,050,816.40	104,470.39	0.00	910,035.76	0.00	140,780.64	86.60

001-GENERAL FUND
REVENUES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CHARGES FOR UTILITY SERVICES								
TOTAL								
TRANSFERS								
000-380	TRANSFERS IN	931,300.00	824,780.49	0.00	824,780.49	0.00	106,519.51	88.56
TOTAL TRANSFERS		931,300.00	824,780.49	0.00	824,780.49	0.00	106,519.51	88.56
NON-REVENUE RECEIPTS								
000-390	LAND LEASE	100.00	0.00	0.00	1,100.00	0.00 (	1,000.00)	100.00
000-391	CASH OVER/SHORT	0.00	0.00	0.00	95.00	0.00 (	95.00)	0.00
000-394	SALE OF EQUIPMENT	29,964.00	20,379.84	0.00	51,842.59	0.00 (	21,878.59)	173.02
000-396	SALE OF WEAPONS	0.00	0.00	0.00	11,916.72	0.00 (	11,916.72)	0.00
TOTAL NON-REVENUE RECEIPTS		30,064.00	20,379.84	0.00	64,954.31	0.00 (	34,890.31)	216.05
***	TOTAL REVENUES ***	29,967,651.39	1,724,560.77	0.00	20,354,141.95	0.00	9,613,509.44	0.00

001-GENERAL FUND

ELECTION

DEPARTMENTAL EXPENDITURES

CURRENT	CURRENT	PRIOR YEAR	Y-T-D	Y-T-D	BUDGET	% OF
BUDGET	PERIOD	PO ADJUST.	ACTUAL	ENCUMBRANCE	BALANCE	BUDGET

PERSONAL SERVICES

TOTAL

OTHER SERVICES AND CHARGES

TOTAL

TOTAL

001-GENERAL FUND
FINANCIAL ADMINISTRATION
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

040-420	SALARIES	700,865.00	55,138.02	0.00	350,542.29	0.00	350,322.71	50.02
040-460	STATE RETIREMENT	125,455.00	9,374.75	0.00	60,720.17	0.00	64,734.83	48.40
040-470	FICA	53,616.00	3,961.74	0.00	25,289.13	0.00	28,326.87	47.17
040-480	GROUP INSURANCE	71,655.00	5,928.92	0.00	36,198.46	0.00	35,456.54	50.52
040-481	ADM. FEE, CAFETERIA PLAN	191.00	12.25	0.00	78.75	0.00	112.25	41.23
040-482	HEALTH INSURANCE FEE	244.00	20.34	0.00	122.04	0.00	121.96	50.02
040-490	UNEMPLOYMENT TAX	315.00	0.00	0.00	40.35	0.00	274.65	12.81
040-491	WORKERS COMPENSATION	1,483.00	0.00	0.00	988.66	0.00	494.34	66.67
	TOTAL PERSONAL SERVICES	953,824.00	74,436.02	0.00	473,979.85	0.00	479,844.15	49.69
SUPPLIES								

040-500	OFFICE SUPPLIES	1,995.00	123.44	0.00	401.74	14.00	1,579.26	20.84
040-501	COMPUTER EXPENSE	375.00	0.00	0.00	287.56	0.00	87.44	76.68
040-525	GAS & OIL	0.00	48.12	0.00	48.12	0.00	48.12	0.00
040-540	OPERATING SUPPLIES	9,362.00	135.83	0.00	7,948.97	0.00	1,413.03	84.91
	TOTAL SUPPLIES	11,732.00	307.39	0.00	8,686.39	14.00	3,031.61	74.16
OTHER SERVICES AND CHARGES								

040-601	LEGAL FEES	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
040-602	AUDIT & ACCOUNTING	89,000.00	15,000.00	0.00	50,000.00	0.00	39,000.00	56.18
040-604	PROFESSIONAL FEES - OTHER	930.00	0.00	0.00	0.00	0.00	930.00	0.00
040-605	TELEPHONE	3,200.00	199.29	0.00	1,195.35	0.00	2,004.65	37.35
040-606	POSTAGE	7,000.00	0.00	0.00	2,150.82	0.00	4,849.18	30.73
040-610	TRAVEL EXPENSE	12,250.00	342.91	0.00	796.86	0.00	11,453.14	6.50
040-615	ADVERTISING	3,000.00	506.86	0.00	555.55	0.00	2,444.45	18.52
040-635	EQUIPMENT REPAIR & MAINT	54,745.00	24,763.22	0.00	46,434.71	0.00	8,310.29	84.82
040-681	TRAINING	7,060.00	725.00	0.00	1,424.00	0.00	5,636.00	20.17
040-686	DUES & MISC	3,015.00	750.98	0.00	1,671.55	0.00	1,343.45	55.44
	TOTAL OTHER SERVICES AND CHARGES	183,200.00	42,288.26	0.00	104,228.84	0.00	78,971.16	56.89

001-GENERAL FUND

MIS

DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES								
042-500	OFFICE SUPPLIES	100.00	0.00	0.00	11.08	0.00	88.92	11.08
042-501	COMPUTER EXPENSE	2,000.00	209.80	0.00	387.86	0.00	1,612.14	19.39
042-540	OPERATING SUPPLIES	500.00	0.00	0.00	656.37	0.00	156.37	131.27
TOTAL SUPPLIES		2,600.00	209.80	0.00	1,055.31	0.00	1,544.69	40.59
OTHER SERVICES AND CHARGES								
042-604	PROFESSIONAL FEES - OTHER	8,516.00	153.78	0.00	4,990.68	0.00	3,525.32	58.60
042-605	TELEPHONE	2,200.00	132.30	0.00	666.06	0.00	1,533.94	30.28
042-610	TRAVEL EXPENSE	2,700.00	0.00	0.00	0.00	0.00	2,700.00	0.00
042-635	EQUIPMENT REPAIR & MAINT	26,110.00	495.72	0.00	20,298.19	0.00	5,811.81	77.74
042-681	TRAINING	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
042-686	DUES & MISC	200.00	0.00	0.00	0.00	0.00	200.00	0.00
TOTAL OTHER SERVICES AND CHARGES		41,226.00	781.80	0.00	25,954.93	0.00	15,271.07	62.96
CAPITAL OUTLAY								
042-730	CAPITAL MACHINERY & EQUIP	68,753.00	0.00	0.00	62,625.10	0.00	6,127.90	91.09
TOTAL CAPITAL OUTLAY		68,753.00	0.00	0.00	62,625.10	0.00	6,127.90	91.09
TOTAL MIS		112,579.00	991.60	0.00	89,635.34	0.00	22,943.66	0.00

001-GENERAL FUND
GENERAL GVT BLDG & PLANT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

092-420	SALARIES	38,714.00	2,977.60	0.00	19,311.20	0.00	19,402.80	49.88
092-460	STATE RETIREMENT	6,930.00	518.10	0.00	3,360.13	0.00	3,569.87	48.49
092-470	FICA	2,962.00	227.80	0.00	1,477.39	0.00	1,484.61	49.88
092-480	GROUP INSURANCE	7,881.00	651.31	0.00	3,962.95	0.00	3,918.05	50.28
092-481	ADM. FEE, CAFETERIA PLAN	21.00	0.00	0.00	0.00	0.00	21.00	0.00
092-482	HEALTH INSURANCE FEE	27.00	2.26	0.00	13.56	0.00	13.44	50.22
092-490	UNEMPLOYMENT TAX	35.00	0.00	0.00	0.00	0.00	35.00	0.00
092-491	WORKERS COMPENSATION	1,049.00	0.00	0.00	699.34	0.00	349.66	66.67
TOTAL PERSONAL SERVICES		57,619.00	4,377.07	0.00	28,824.57	0.00	28,794.43	50.03
SUPPLIES								

092-510	JANITORIAL SUPPLIES	3,615.00	105.25	0.00	1,204.94	0.00	2,410.06	33.33
092-525	GAS & OIL	2,500.00	106.25	0.00	404.31	0.00	2,095.69	16.17
092-535	UNIFORMS	300.00	0.00	0.00	0.00	0.00	300.00	0.00
092-540	OPERATING SUPPLIES	2,250.00	23.64	0.00	900.08	0.00	1,349.92	40.00
TOTAL SUPPLIES		8,665.00	235.14	0.00	2,509.33	0.00	6,155.67	28.96
OTHER SERVICES AND CHARGES								

092-605	TELEPHONE	535.00	37.75	0.00	203.87	0.00	331.13	38.11
092-625	INSURANCE	401,796.00	27,034.62	0.00	172,859.59	0.00	228,936.41	43.02
092-630	UTILITIES	64,440.00	5,880.68	0.00	34,581.47	0.00	29,858.53	53.66
092-632	VEHICLE EXPENSE	250.00	0.00	0.00	0.00	0.00	250.00	0.00
092-635	EQUIPMENT REPAIR & MAINT	250.00	0.00	0.00	875.45	0.00	625.45	350.18
092-636	JANITORIAL SERVICES	40,000.00	1,520.00	0.00	10,640.00	0.00	29,360.00	26.60
092-637	MAINT. OF PUBLIC BLDG.	33,547.00	2,902.66	0.00	20,092.28	1,977.06	11,477.66	65.79
TOTAL OTHER SERVICES AND CHARGES		540,818.00	37,375.71	0.00	239,252.66	1,977.06	299,588.28	44.60
CAPITAL OUTLAY								

TOTAL								
TOTAL GENERAL GVT BLDG & PLANT		607,102.00	41,987.92	0.00	270,586.56	1,977.06	334,538.38	0.00

001-GENERAL FUND
ENGINEERING
DEPARTMENTAL EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER SERVICES AND CHARGES							

094-600 ENGINEERING	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
TOTAL OTHER SERVICES AND CHARGES	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>
TOTAL ENGINEERING	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>

001-GENERAL FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

100-420	SALARIES	4,985,462.00	336,250.89	0.00	2,169,448.06	0.00	2,816,013.94	43.52
100-440	OVERTIME	200,000.00	15,873.68	0.00	98,836.24	0.00	101,163.76	49.42
100-460	STATE RETIREMENT	920,761.00	60,653.00	0.00	392,323.26	0.00	528,437.74	42.61
100-470	FICA	396,688.00	25,843.40	0.00	168,180.15	0.00	228,507.85	42.40
100-480	GROUP INSURANCE	699,160.00	51,503.44	0.00	312,590.96	0.00	386,569.04	44.71
100-481	ADM. FEE, CAFETERIA PLAN	1,950.00	94.50	0.00	626.50	0.00	1,323.50	32.13
100-482	HEALTH INSURANCE FEE	2,576.00	170.63	0.00	1,021.52	0.00	1,554.48	39.66
100-490	UNEMPLOYMENT TAX	3,395.00	0.00	0.00	389.12	0.00	3,005.88	11.46
100-491	WORKERS COMPENSATION	98,053.00	0.00	0.00	58,254.82	0.00	39,798.18	59.41
TOTAL PERSONAL SERVICES		7,308,045.00	490,389.54	0.00	3,201,670.63	0.00	4,106,374.37	43.81
SUPPLIES								

100-500	OFFICE SUPPLIES	12,250.00	140.31	0.00	2,136.70	603.05	9,510.25	22.37
100-501	COMPUTER EXPENSE	1,850.00	0.00	0.00	17.88	0.00	1,832.12	0.97
100-510	JANITORIAL SUPPLIES	3,250.00	0.00	0.00	1,996.88	247.72	1,005.40	69.06
100-525	GAS & OIL	317,750.00	17,062.65	0.00	99,789.20	0.00	217,960.80	31.40
100-535	UNIFORMS	70,798.45	1,783.88	0.00	18,655.05	1,069.16	51,074.24	27.86
100-540	OPERATING SUPPLIES	57,065.00	1,908.41	0.00	23,601.21	351.03	33,112.76	41.97
TOTAL SUPPLIES		462,963.45	20,895.25	0.00	146,196.92	2,270.96	314,495.57	32.07
OTHER SERVICES AND CHARGES								

100-601	LEGAL FEES	4,000.00	0.00	0.00	1,770.00	0.00	2,230.00	44.25
100-604	PROFESSIONAL FEES OTHER	258,550.00	2,423.28	0.00	146,203.91	482.15	111,863.94	56.73
100-605	TELEPHONE	45,900.00	1,038.60	0.00	21,115.03	0.00	24,784.97	46.00
100-610	TRAVEL EXPENSE	39,000.00	923.84	0.00	13,015.80	0.00	25,984.20	33.37
100-630	UTILITIES	113,750.00	7,652.05	0.00	39,912.33	0.00	73,837.67	35.09
100-632	VEHICLE EXPENSE	151,400.00	10,256.26	0.00	53,310.24	3,031.87	95,057.89	37.21
100-635	EQUIPMENT REPAIR & MAINT	424,355.00	14,914.22	0.00	283,413.71	62.40	140,878.89	66.80
100-637	MAINT. OF PUBLIC BLDG.	84,550.00	8,466.16	0.00	24,852.36	7,896.53	51,801.11	38.73
100-638	EQUIPMENT LEASE	13,000.00	0.00	0.00	8,400.00	0.00	4,600.00	64.62
100-650	PROMOTIONS	5,000.00	0.00	0.00	455.03	112.00	4,432.97	11.34
100-681	TRAINING	130,841.00	26,746.74	0.00	45,561.56	4,978.78	80,300.66	38.63
100-682	GARBAGE PICKUP CITY DUMPSTE	1,000.00	138.11	0.00	686.56	46.02	267.42	73.26
100-686	DUES & MISC	2,365.00	50.00	0.00	770.00	0.00	1,595.00	32.56
100-687	JAIL FEES	108,000.00	76.97	0.00	27,197.39	0.00	80,802.61	25.18
100-692	CRIME PREVENTION	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL OTHER SERVICES AND CHARGES		1,383,211.00	72,686.23	0.00	666,663.92	16,609.75	699,937.33	49.40

001-GENERAL FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY								
100-730	CAPITAL MACHINERY & EQUIP	269,527.99	6,547.65	0.00	89,356.97	109,125.00	71,046.02	73.64
100-732	FURNITURE & FIXTURES	18,370.00	0.00	0.00	10,087.56	0.00	8,282.44	54.91
100-740	CAPITAL VEHICLES	540,000.00	42,724.00	0.00	511,449.00	0.00	28,551.00	94.71
TOTAL CAPITAL OUTLAY		827,897.99	49,271.65	0.00	610,893.53	109,125.00	107,879.46	86.97
TOTAL POLICE DEPARTMENT		9,982,117.44	633,242.67	0.00	4,625,425.00	128,005.71	5,228,686.73	0.00

001-GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

160-420	SALARIES	3,585,939.00	252,397.62	0.00	1,661,453.09	0.00	1,924,485.91	46.33
160-440	OVERTIME	106,000.00	20,208.91	0.00	120,218.13	0.00	(14,218.13)	113.41
160-460	STATE RETIREMENT	660,857.00	47,433.54	0.00	310,010.82	0.00	350,846.18	46.91
160-470	FICA	282,433.00	19,830.35	0.00	130,365.00	0.00	152,068.00	46.16
160-480	GROUP INSURANCE	492,030.00	37,386.27	0.00	227,549.69	0.00	264,480.31	46.25
160-481	ADM. FEE, CAFETERIA PLAN	1,272.00	70.00	0.00	483.00	0.00	789.00	37.97
160-482	HEALTH INSURANCE FEE	1,682.00	128.82	0.00	771.79	0.00	910.21	45.89
160-490	UNEMPLOYMENT TAX	2,100.00	0.00	0.00	194.60	0.00	1,905.40	9.27
160-491	WORKERS COMPENSATION	103,936.00	0.00	0.00	62,254.00	0.00	41,682.00	59.90
TOTAL PERSONAL SERVICES		5,236,249.00	377,455.51	0.00	2,513,300.12	0.00	2,722,948.88	48.00
SUPPLIES								

160-500	OFFICE SUPPLIES	2,750.00	0.00	0.00	560.74	0.00	2,189.26	20.39
160-501	COMPUTER EXPENSE	825.00	0.00	0.00	0.00	0.00	825.00	0.00
160-510	JANITORIAL SUPPLIES	11,500.00	545.23	0.00	5,153.88	606.56	5,739.56	50.09
160-525	GAS & OIL	40,000.00	1,757.24	0.00	15,196.00	0.00	24,804.00	37.99
160-535	UNIFORMS	23,750.00	523.84	0.00	5,330.55	0.00	18,419.45	22.44
160-536	PROTECTIVE EQUIPMENT	36,500.00	1,975.00	0.00	27,293.00	0.00	9,207.00	74.78
160-540	OPERATING SUPPLIES	68,950.00	2,195.62	0.00	19,660.97	924.61	48,364.42	29.86
160-550	EMSG (EMERGENCY MEDICAL)	3,000.00	1,121.94	0.00	1,121.94	0.00	1,878.06	37.40
TOTAL SUPPLIES		187,275.00	8,118.87	0.00	74,317.08	1,531.17	111,426.75	40.50
OTHER SERVICES AND CHARGES								

160-604	PROFESSIONAL FEES OTHER	34,650.00	1,085.93	0.00	6,593.70	2,245.00	25,811.30	25.51
160-605	TELEPHONE	9,700.00	934.21	0.00	5,029.56	0.00	4,670.44	51.85
160-610	TRAVEL EXPENSE	13,893.62	952.20	0.00	1,144.36	0.00	12,749.26	8.24
160-630	UTILITIES	49,500.00	3,584.89	0.00	26,980.30	0.00	22,519.70	54.51
160-632	VEHICLE EXPENSE	77,750.00	7,479.72	0.00	34,508.04	1,874.80	41,367.16	46.79
160-635	EQUIPMENT REPAIR & MAINT	130,548.02	4,186.29	0.00	49,719.02	413.94	80,415.06	38.40
160-637	MAINT. OF PUBLIC BLDG.	113,885.00	6,724.84	0.00	20,981.80	187.00	92,716.20	18.59
160-650	PROMOTIONS	5,000.00	0.00	0.00	1,696.31	0.00	3,303.69	33.93
160-681	TRAINING	29,750.00	2,870.00	0.00	7,910.50	365.00	21,474.50	27.82
160-686	DUES & MISC.	2,600.00	0.00	0.00	1,907.50	0.00	692.50	73.37
160-692	FIRE PREVENTION	4,312.00	0.00	0.00	0.00	0.00	4,312.00	0.00
TOTAL OTHER SERVICES AND CHARGES		471,588.64	27,818.08	0.00	156,471.09	5,085.74	310,031.81	34.26

001-GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY								
160-730	CAPITAL MACHINERY & EQUIP	56,839.49	0.00	0.00	30,142.90	18,288.36	8,408.23	85.21
160-732	FURNITURE & FIXTURES	2,500.00	0.00	0.00	1,686.65	0.00	813.35	67.47
TOTAL CAPITAL OUTLAY		<u>59,339.49</u>	<u>0.00</u>	<u>0.00</u>	<u>31,829.55</u>	<u>18,288.36</u>	<u>9,221.58</u>	<u>84.46</u>
TOTAL FIRE DEPARTMENT		<u>5,954,452.13</u>	<u>413,392.46</u>	<u>0.00</u>	<u>2,775,917.84</u>	<u>24,905.27</u>	<u>3,153,629.02</u>	<u>0.00</u>

001-GENERAL FUND
COMMUNITY DEVELOPMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

180-420	SALARIES	677,445.00	51,779.31	0.00	335,353.53	0.00	342,091.47	49.50
180-460	STATE RETIREMENT	121,319.00	9,009.56	0.00	58,351.29	0.00	62,967.71	48.10
180-470	FICA	51,825.00	3,840.00	0.00	25,019.32	0.00	26,805.68	48.28
180-480	GROUP INSURANCE	87,466.00	7,236.78	0.00	44,099.04	0.00	43,366.96	50.42
180-481	ADM. FEE, CAFETERIA PLAN	233.00	10.50	0.00	73.50	0.00	159.50	31.55
180-482	HEALTH INSURANCE FEE	298.00	24.86	0.00	149.16	0.00	148.84	50.05
180-490	UNEMPLOYMENT TAX	385.00	0.00	0.00	18.57	0.00	366.43	4.82
180-491	WORKERS COMPENSATION	1,426.00	0.00	0.00	950.00	0.00	476.00	66.62
	TOTAL PERSONAL SERVICES	940,397.00	71,901.01	0.00	464,014.41	0.00	476,382.59	49.34
SUPPLIES								

180-501	COMPUTER EXPENSE	250.00	0.00	0.00	0.00	0.00	250.00	0.00
180-525	GAS & OIL	8,400.00	553.06	0.00	2,821.36	0.00	5,578.64	33.59
180-535	UNIFORMS	2,000.00	0.00	0.00	1,816.13	0.00	183.87	90.81
180-540	OPERATING SUPPLIES	11,200.00	645.69	0.00	6,470.79	0.00	4,729.21	57.77
	TOTAL SUPPLIES	21,850.00	1,198.75	0.00	11,108.28	0.00	10,741.72	50.84
OTHER SERVICES AND CHARGES								

180-604	PROFESSIONAL FEES - OTHER	48,900.00	181.74	0.00	30,761.69	0.00	18,138.31	62.91
180-605	TELEPHONE	8,600.00	591.95	0.00	3,146.23	0.00	5,453.77	36.58
180-606	POSTAGE	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
180-610	TRAVEL EXPENSE	4,300.00	0.00	0.00	1,670.69	0.00	2,629.31	38.85
180-611	MEETING FEES	10,000.00	300.00	0.00	2,000.00	0.00	8,000.00	20.00
180-615	ADVERTISING	6,000.00	216.19	0.00	886.22	0.00	5,113.78	14.77
180-632	VEHICLE EXPENSE	3,000.00	229.99	0.00	558.75	0.00	2,441.25	18.63
180-635	EQUIPMENT REPAIR & MAINT	45,450.00	2,506.40	0.00	27,183.31	0.00	18,266.69	59.81
180-681	TRAINING	6,525.00	610.00	0.00	835.00	0.00	5,690.00	12.80
180-686	DUES & MISC	2,625.00	383.00	0.00	2,021.00	0.00	604.00	76.99
	TOTAL OTHER SERVICES AND CHARGES	139,400.00	5,019.27	0.00	69,062.89	0.00	70,337.11	49.54

001-GENERAL FUND
COMMUNITY DEVELOPMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY								
180-730	CAPITAL MACHINERY & EQUIP	26,414.00	0.00	0.00	25,085.54	0.00	1,328.46	94.97
180-740	CAPITAL VEHICLES	45,000.00	0.00	0.00	43,015.50	0.00	1,984.50	95.59
TOTAL CAPITAL OUTLAY		<u>71,414.00</u>	<u>0.00</u>	<u>0.00</u>	<u>68,101.04</u>	<u>0.00</u>	<u>3,312.96</u>	<u>95.36</u>
TOTAL COMMUNITY DEVELOPMENT		<u>1,173,061.00</u>	<u>78,119.03</u>	<u>0.00</u>	<u>612,286.62</u>	<u>0.00</u>	<u>560,774.38</u>	<u>0.00</u>

001-GENERAL FUND
OTHER PROTECTION
DEPARTMENTAL EXPENDITURES

CURRENT	CURRENT	PRIOR YEAR	Y-T-D	Y-T-D	BUDGET	% OF
BUDGET	PERIOD	PO ADJUST.	ACTUAL	ENCUMBRANCE	BALANCE	BUDGET

SUPPLIES

TOTAL

OTHER SERVICES AND CHARGES

TOTAL

CAPITAL OUTLAY

TOTAL

TOTAL

001-GENERAL FUND
STREET DEPARTMENT
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

201-420	SALARIES	1,672,547.00	116,445.53	0.00	732,982.17	0.00	939,564.83	43.82
201-440	OVERTIME	25,000.00	365.51	0.00	3,391.50	0.00	21,608.50	13.57
201-460	STATE RETIREMENT	302,483.00	20,332.92	0.00	128,179.68	0.00	174,303.32	42.38
201-470	FICA	129,863.00	8,755.00	0.00	55,274.99	0.00	74,588.01	42.56
201-480	GROUP INSURANCE	276,012.00	17,758.15	0.00	109,746.67	0.00	166,265.33	39.76
201-481	ADM. FEE, CAFETERIA PLAN	742.00	29.75	0.00	176.75	0.00	565.25	23.82
201-482	HEALTH INSURANCE FEE	949.00	61.02	0.00	371.77	0.00	577.23	39.17
201-490	UNEMPLOYMENT TAX	1,260.00	0.00	0.00	225.68	0.00	1,034.32	17.91
201-491	WORKERS COMPENSATION	2,967.00	0.00	0.00	1,978.00	0.00	989.00	66.67
TOTAL PERSONAL SERVICES		2,411,823.00	163,747.88	0.00	1,032,327.21	0.00	1,379,495.79	42.80

SUPPLIES

201-500	OFFICE SUPPLIES	1,000.00	46.47	0.00	578.10	0.00	421.90	57.81
201-510	JANITORIAL SUPPLIES	3,500.00	515.25	0.00	990.42	0.00	2,509.58	28.30
201-525	GAS & OIL	98,000.00	10,002.47	0.00	38,793.16	0.00	59,206.84	39.58
201-535	UNIFORMS	19,000.00	674.04	0.00	5,639.25	0.00	13,360.75	29.68
201-540	OPERATING SUPPLIES	64,300.00	4,511.05	0.00	16,575.34	2,205.90	45,518.76	29.21
201-575	STREET MATERIALS	320,900.00	36,221.06	0.00	119,872.24	16,994.15	184,033.61	42.65
201-585	STREET SIGNS	171,800.00	1,795.48	0.00	6,324.27	1,143.40	164,332.33	4.35
TOTAL SUPPLIES		678,500.00	53,765.82	0.00	188,772.78	20,343.45	469,383.77	30.82

OTHER SERVICES AND CHARGES

201-600	ENGINEERING	106,250.00	1,750.00	0.00	43,750.00	0.00	62,500.00	41.18
201-603	PROFESSIONAL FEES - STREETS	1,722,390.00	177,091.00	0.00	426,797.30	270,507.65	1,025,085.05	40.48
201-604	PROFESSIONAL FEES - OTHER	839,739.04	4,385.96	0.00	198,562.76	8,549.00	632,627.28	24.66
201-605	TELEPHONE	12,700.00	813.31	0.00	4,351.75	0.00	8,348.25	34.27
201-607	TRAFFIC CALMING	60,000.00	3,473.92	0.00	3,831.72	0.00	56,168.28	6.39
201-608	MULTI USE TRAIL MAINT	54,000.00	0.00	0.00	0.00	0.00	54,000.00	0.00
201-610	TRAVEL EXPENSE	8,600.00	(271.40)	0.00	846.74	0.00	7,753.26	9.85
201-615	ADVERTISING	2,000.00	175.92	0.00	385.46	0.00	1,614.54	19.27
201-630	UTILITIES	12,000.00	1,030.93	0.00	5,164.22	0.00	6,835.78	43.04
201-632	VEHICLE EXPENSE	60,000.00	4,669.55	0.00	11,815.51	700.56	47,483.93	20.86
201-635	EQUIPMENT REPAIR & MAINT	110,620.00	25,898.11	0.00	74,033.19	87.57	36,499.24	67.00
201-637	MAINT OF PUBLIC BLDG	9,500.00	595.00	0.00	3,974.85	0.00	5,525.15	41.84
201-681	TRAINING	12,050.00	1,150.00	0.00	1,150.00	0.00	10,900.00	9.54
201-682	GARBAGE PICKUP CITY DUMPSTE	1,500.00	0.00	0.00	485.10	0.00	1,014.90	32.34
201-683	LANDFILL CHARGES	42,000.00	3,934.04	0.00	15,304.46	0.00	26,695.54	36.44
201-684	STREET LIGHTS	500,000.00	41,618.44	0.00	241,719.32	0.00	258,280.68	48.34

001-GENERAL FUND
STREET DEPARTMENT
DEPARTMENTAL EXPENDITURES

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001-GENERAL FUND
HEALTH & WELFARE
DEPARTMENTAL EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES							
TOTAL							
SUPPLIES							
TOTAL							
OTHER SERVICES AND CHARGES							
250-604 PROFESSIONAL FEES - OTHER	142,146.90	0.00	0.00	20,306.70	0.00	121,840.20	14.29
TOTAL OTHER SERVICES AND CHARGES	142,146.90	0.00	0.00	20,306.70	0.00	121,840.20	14.29
CAPITAL OUTLAY							
TOTAL							
TOTAL HEALTH & WELFARE	142,146.90	0.00	0.00	20,306.70	0.00	121,840.20	0.00

001-GENERAL FUND
PARKS & RECREATION
DEPARTMENTAL EXPENDITURES

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET

PERSONAL SERVICES								

340-420	SALARIES	841,821.00	68,520.95	0.00	424,435.15	0.00	417,385.85	50.42
340-440	OVERTIME	17,500.00	1,309.83	0.00	6,828.08	0.00	10,671.92	39.02
340-460	STATE RETIREMENT	140,754.00	10,266.77	0.00	67,884.76	0.00	72,869.24	48.23
340-470	FICA	65,738.00	5,206.48	0.00	32,190.37	0.00	33,547.63	48.97
340-480	GROUP INSURANCE	106,971.00	8,532.28	0.00	51,300.54	0.00	55,670.46	47.96
340-481	ADM. FEE, CAFETERIA PLAN	276.00	15.75	0.00	103.25	0.00	172.75	37.41
340-482	HEALTH INSURANCE FEE	353.00	29.42	0.00	174.26	0.00	178.74	49.37
340-490	UNEMPLOYMENT TAX	490.00	0.00	0.00	218.11	0.00	271.89	44.51
340-491	WORKERS COMPENSATION	23,541.00	0.00	0.00	15,706.00	0.00	7,835.00	66.72
TOTAL PERSONAL SERVICES		1,197,444.00	93,881.48	0.00	598,840.52	0.00	598,603.48	50.01

SUPPLIES

340-500	OFFICE SUPPLIES	1,200.00	24.32	0.00	241.58	0.00	958.42	20.13
340-501	COMPUTER EXPENSE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
340-510	JANITORIAL SUPPLIES	20,000.00	809.62	0.00	5,669.32	2,023.13	12,307.55	38.46
340-525	GAS & OIL	25,000.00	430.55	0.00	4,126.55	0.00	20,873.45	16.51
340-535	UNIFORMS	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
340-540	OPERATING SUPPLIES	56,000.00	5,861.25	0.00	15,568.18	3,017.99	37,413.83	33.19
340-545	SPORTS EQUIP & UNIFORMS	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
340-575	LANDSCAPING	100,000.00	22,240.78	0.00	42,979.43	2,125.00	54,895.57	45.10
TOTAL SUPPLIES		229,700.00	29,366.52	0.00	68,585.06	7,166.12	153,948.82	32.98

OTHER SERVICES AND CHARGES

340-601	LEGAL FEES	500.00	0.00	0.00	0.00	0.00	500.00	0.00
340-604	PROFESSIONAL FEES - OTHER	272,000.00	25,558.99	0.00	132,369.19	0.00	139,630.81	48.67
340-605	TELEPHONE	15,500.00	716.67	0.00	4,457.43	0.00	11,042.57	28.76
340-610	TRAVEL EXPENSE	1,000.00	0.00	0.00	278.00	0.00	722.00	27.80
340-611	MEETING FEES	100.00	0.00	0.00	0.00	0.00	100.00	0.00
340-615	ADVERTISING	16,000.00	0.00	0.00	2,289.00	0.00	13,711.00	14.31
340-620	PRINTING & BINDING	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
340-630	UTILITIES	70,000.00	6,626.01	0.00	35,570.53	0.00	34,429.47	50.82
340-632	VEHICLE EXPENSE	3,500.00	32.76	0.00	1,549.02	1,427.88	523.10	85.05
340-635	EQUIPMENT REPAIR & MAINT	26,000.00	3,163.54	0.00	18,525.42	0.00	7,474.58	71.25
340-637	MAINT OF PUBLIC BLDG	200,000.00	28,097.51	0.00	61,886.59	0.00	138,113.41	30.94
340-650	PROMOTIONS	286,000.00	20,812.08	0.00	76,613.32	4,515.77	204,870.91	28.37
340-681	TRAINING	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
340-682	GARBAGE PICKUP CITY DUMPSTE	10,000.00	0.00	0.00	3,878.10	0.00	6,121.90	38.78
340-686	DUES & MISC	1,000.00	0.00	0.00	734.58	0.00	265.42	73.46

		CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
340-690	UMPIRES & SCOREKEEPERS	40,000.00	2,250.00	0.00	23,026.50	0.00	16,973.50	57.57
	TOTAL OTHER SERVICES AND CHARGES	943,600.00	87,257.56	0.00	361,177.68	5,943.65	576,478.67	38.91
CAPITAL OUTLAY								
340-720	CAPITAL IMPROVEMENTS OTHER	441,000.00	26,900.00	0.00	70,100.00	0.00	370,900.00	15.90
340-730	CAPITAL MACHINERY & EQUIP	58,687.00	0.00	0.00	59,980.16	0.00	(1,293.16)	102.20
	TOTAL CAPITAL OUTLAY	499,687.00	26,900.00	0.00	130,080.16	0.00	369,606.84	26.03
TOTAL PARKS & RECREATION		2,870,431.00	237,405.56	0.00	1,158,683.42	13,109.77	1,698,637.81	0.00

001-GENERAL FUND
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

			CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE									
450-835	LEASE PRIN - STREET SWEEPER		98,281.00	0.00	0.00	98,281.09	0.00 (	0.09)	100.00
450-836	LEASE INTEREST-STREET SWEEP		4,158.00	0.00	0.00	4,158.20	0.00 (	0.20)	100.00
450-839	LEASE PRIN-KNUCKLE BOOM TRK		22,350.00	0.00	0.00	22,350.53	0.00 (	0.53)	100.00
450-840	LEASE INTEREST-KNUCKLE BOOM		1,777.00	0.00	0.00	1,777.45	0.00 (	0.45)	100.03
450-841	LEASE PRIN-TWO MAN BUCKET T		33,394.00	0.00	0.00	33,394.12	0.00 (	0.12)	100.00
450-842	LEASE INTEREST-TWOMAN BUCKT		2,578.00	0.00	0.00	2,577.98	0.00	0.02	100.00
450-843	LEASE PRIN-DUMP TRUCK		14,000.00	0.00	0.00	13,999.72	0.00	0.28	100.00
450-844	LEASE INTEREST-DUMP TRUCK		1,101.00	0.00	0.00	1,100.92	0.00	0.08	99.99
450-845	LEASE PRINCIPAL - BODY CAMS		97,472.00	97,471.00	0.00	97,471.00	0.00	1.00	100.00
450-846	LEASE INTEREST - BODY CAMS		35,729.00	35,729.00	0.00	35,729.00	0.00	0.00	100.00
TOTAL DEBT SERVICE			310,840.00	133,200.00	0.00	310,840.01	0.00 (	0.01)	100.00
TOTAL DEBT SERVICE			310,840.00	133,200.00	0.00	310,840.01	0.00 (	0.01)	0.00

001-GENERAL FUND
MISCELLANEOUS
DEPARTMENTAL EXPENDITURES

[illegible]

*** END OF REPORT ***