



TUPELO REGULAR CITY COUNCIL MEETING

APRIL 04, 2023 AT 6:00 PM
COUNCIL CHAMBERS | CITY HALL

AGENDA

INVOCATION

COUNCIL MEMBER PALMER

PLEDGE

COUNCIL MEMBER GASTON

CALL TO ORDER

COUNCIL PRESIDENT LYNN BRYAN

CONFIRMATION OR AMENDMENT TO THE AGENDA AND AGENDA ORDER

PROCLAMATIONS, RECOGNITIONS AND REPORTS AGENDA

PROCLAMATIONS

1. IN THE MATTER OF NATIONAL JUNIOR AUXILIARY WEEK PROCLAMATION TJ

RECOGNITION GIRL/BOY SCOUTS

EMPLOYEE RECOGNITION

PUBLIC RECOGNITION

MAYOR'S REMARKS

(CLOSE REGULAR MEETING OPEN PUBLIC AGENDA)

PUBLIC AGENDA

PUBLIC HEARINGS

APPEALS

CITIZEN HEARING

(CLOSE PUBLIC AGENDA AND OPEN REGULAR SESSION)

ACTION AGENDA

ROUTINE AGENDA

2. IN THE MATTER OF MINUTES OF MARCH 21, 2023 COUNCIL MEETING
3. IN THE MATTER OF BILL PAY **KH**
4. IN THE MATTER OF ADVERTISING AND PROMOTIONAL ITEMS **KH**
5. IN THE MATTER OF BUDGET AMENDMENT #5 FOR FY 2023 **KH**
6. IN THE MATTER OF THE CITY OF TUPELO AUDIT FOR FY 2022 **KH**
7. IN THE MATTER OF FAIRPARK RESTROOMS BIDS. **NM**
8. IN THE MATTER OF CVB BOARD MINUTES OF MARCH 7, 2023 **NM**
9. IN THE MATTER OF APPROVAL OF SUBMISSION OF FIREHOUSE SUBS GRANT FOR BALLISTIC VESTS **AC**
10. IN THE MATTER OF MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN TUPELO POLICE DEPARTMENT AND VA MEDICAL CENTER **JQ**
11. IN THE MATTER OF REQUEST TO RETIRE K9 ENZO **JQ**
12. IN THE MATTER OF SURPLUSING WEAPON FOR RETIREMENT OF JON BRAMBLE **JQ**
13. IN THE MATTER OF REJECTION OF BIDS FOR PROJECT # 2023-015MT TUPELO MAIN STREET FAIRPARK IMPROVEMENTS **DRB**
14. IN THE MATTER OF REVIEW/APPROVE MAJOR SITE PLAN REVISION FOR LAKEFRONT GARDENS DUPLEX DEVELOPMENT **TN**
15. IN THE MATTER OF REVIEW/APPROVE TAX ABATEMENT APPLICATION FOR THE FEDERAL BUILDING **TN**
16. IN THE MATTER OF REVIEW/APPROVE TAX ABATEMENT APPLICATION FOR BNA BANK **TN**
17. IN THE MATTER OF AWARD OF BID NUMBER 2023-012FD - TWO 4WD FIRE RESCUE SUV'S **KE**
18. IN THE MATTER OF BID APPROVAL FOR ANNUAL BID NO. 2023-010PW TUPELO ROADWAY MAINTENANCE PROGRAM **CW**
19. IN THE MATTER OF APPROVAL OF CADENCE BANK ARENA MINUTES OF FEBRUARY 27, 2023 **KK**

20. IN THE MATTER OF APPROVAL OF CORRECTION OF CADENCE BANK ARENA MINUTES OF DECEMBER 19, 2022 **KK**
21. IN THE MATTER OF REQUEST FOR APPROVAL OF SURPLUS ITEMS **JT**
22. IN THE MATTER OF APPROVAL OF THE TRAFFIC COMMITTEE MINUTES FROM MARCH 23, 2023 **JT**

(CLOSE REGULAR SESSION)

STUDY AGENDA

- S1. IN THE MATTER OF LEGGETT & PLATT 0341, 0908, AND 4201 2023 TAX EXEMPTION **BL**
- S2. IN THE MATTER OF REVIEW/APPROVE REQUEST TO FORM THE GROVE NEIGHBORHOOD ASSOCIATION **TN**

EXECUTIVE SESSION

ADJOURNMENT



AGENDA REQUEST

TO: Mayor and City Council
FROM: Todd Jordan, Mayor
DATE March 13, 2023
SUBJECT: IN THE MATTER OF NATIONAL JUNIOR AUXILIARY WEEK
PROCLAMATION TJ

Request:

Proclamation attached.



OFFICE OF THE MAYOR
NATIONAL JUNIOR AUXILIARY WEEK
PROCLAMATION

WHEREAS, the Junior Auxiliary of Tupelo, Mississippi, a Chapter of the 88-year-old National Association of Junior Auxiliaries, Incorporated, represents a serious endeavor on the part of women to be active and constructive participants in the community and to assume responsible leadership in meeting community needs; and

WHEREAS, the mission of the National Association of Junior Auxiliaries is to encourage member Chapters to render charitable services which are beneficial to the general public, with particular emphasis on children, and to cooperate with other organizations performing similar services; and

WHEREAS, the Junior Auxiliary of Tupelo, Mississippi, works actively to perform the mission of the National Association of Junior Auxiliaries in this community since 1951, and we appreciate its efforts.

NOW, THEREFORE BE IT PROCLAIMED that I, Todd Jordan, Mayor of the City of Tupelo, Mississippi, do hereby designate the week of April 2-8, 2023, as

JUNIOR AUXILIARY WEEK

in Tupelo, Mississippi, sponsored by the National Association of Junior Auxiliaries, and urge all citizens, civic and fraternal groups, news media, and other community organizations to join in the salute to Junior Auxiliary volunteers who have been an important presence in this community.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the city of, Tupelo, Mississippi to be affixed this the 4th day of April in the year of our Lord 2023.

Todd Jordan, Mayor

ATTEST:

Kim Hanna, City Clerk



AGENDA REQUEST

TO: Mayor and City Council

FROM: Missy Shelton, Council Clerk

DATE March 29, 2023

SUBJECT: IN THE MATTER OF MINUTES OF MARCH 21, 2023 COUNCIL MEETING

Request:

For your review and approval.

REGULAR CITY COUNCIL MEETING

MUNICIPAL MINUTES CITY OF TUPELO

STATE OF MISSISSIPPI

MARCH 21, 2023

Be it remembered that a regular meeting of the Tupelo City Council was held in the Council Chambers in the City Hall building on Tuesday, March 21, 2023, at 6:00 p.m. with the following in attendance: Council Members Chad Mims, Travis Beard, Lynn Bryan, Nettie Davis, Buddy Palmer, Janet Gaston and Rosie Jones; Ben Logan, City Attorney and Missy Shelton, Clerk of the Council. Council Member Chad Mims gave the invocation. Council Member Travis Beard led the pledge of allegiance.

Council President Lynn Bryan called the meeting to order at 6:00 p.m.

CONFIRMATION OR AMENDMENT TO THE AGENDA AND AGENDA ORDER

Council Member Beard moved, seconded by Council Member Palmer, to confirm the agenda and agenda order, with the following addition:

Add: Item # 7.1 IN THE MATTER OF APPOINTMENT OF JON M. MILSTEAD TO THE TUPELO PUBLIC SCHOOL BOARD FOR A FIVE-YEAR TERM EFFECTIVE MARCH 28, 2023

The vote was unanimous in favor.

IN THE MATTER OF AMERICAN RED CROSS PROCLAMATION

Mayor Jordan introduced KC Grist, Executive Director of the North MS Chapter of the American Red Cross, who read a proclamation declaring March 2023, as American Red Cross Month.
APPENDIX A

PUBLIC RECOGNITION

Council Member Nettie Davis told about the annual Our Mississippi Banquet to be held on March 25 and the Hers Renewal, to be held on March 23. She thanked everyone who had a part in the Mission Mississippi event.

Council Member Travis Beard reminded everyone that the Time for Tupelo event, an annual cleanup day in Tupelo, will be held on Saturday, March 25 and encouraged everyone to participate.

Council Member Buddy Palmer wished the City team, going to Washington DC, a safe trip.

Council Member Chad Mims said that both of his daughters are members of the Tupelo Show Choirs and that they have had a great season. Tupelo will host an event for the Show Choirs in February of 2024.

Council Member Lynn Bryan echoed the encouragement for all to participate in the Time for Tupelo. He congratulated Andrew Brown, a Tupelo Middle School student, for his National Championship in track.

MAYOR'S REMARKS

Mayor Todd Jordan congratulated the Tupelo Show Choirs on their great season and said that Council Member Mims was a 'Stage Dad' for the groups. He told the Council that we are entering the last two weeks of the Mississippi Legislative Session and encouraged them to contact the State Legislators concerning funding for the Tupelo projects.

IN THE MATTER OF PUBLIC HEARING TO DETERMINE THE NEED FOR PROPERTY CLEANING OF 1527 (1521) N. MADISON STREET

No one appeared to speak concerning the public hearing to determine the need for property cleaning of 1527 (1521) N Madison Street. APPENDIX B

CITIZEN HEARING

Ms. Natalie Chilcutt addressed the Council as the new director of the MS State Department of Health in Tupelo. She offered services and a partnership with the City of Tupelo to address concerns.

Rev. Ms. Patricia Ross addressed the Council concerning old pine trees in her neighbor's yard and the needles that fall in her yard.

IN THE MATTER OF APPROVAL OF MINUTES OF MARCH 7, 2023 COUNCIL MEETING

Council Member Palmer moved, seconded by Council Member Beard, to approve the minutes of the March 7, 2023, regular City Council meeting. The vote was unanimous in favor.

IN THE MATTER OF BILL PAY

Bills were reviewed at 4:30 p.m. by Council Members Beard, Davis and Palmer. Council Member Jones moved, seconded by Council Member Beard, to approve the payment of the checks, bills, claims and utility adjustments. The vote was unanimous in favor. APPENDIX C

IN THE MATTER OF ADVERTISING AND PROMOTIONAL ITEMS

Council Member Gaston moved, seconded by Council Member Jones, to approve the advertising and promotional items, as presented. The vote was unanimous in favor. APPENDIX D

IN THE MATTER OF APPROVAL TO SUBMIT FOR HOMELAND SECURITY GRANT – BROADBAND KITS

Grant Writer Abby Christian addressed the Council asking permission to submit for a Homeland Security grant for broadband kits in the amount of \$14,000. The Fire Department will use funding

allocated under this grant for the purchase of 2 4K Mobile Broadband Kits. There is no match for this grant. Council Member Palmer moved, seconded by Council Member Beard, to approve the submission for this grant. The vote was unanimous in favor. APPENDIX F

IN THE MATTER OF APPROVAL TO SUBMIT FOR HOMELAND SECURITY GRANT – FIRE DEPARTMENT TRUCK

Grant Writer Abby Christian addressed the Council asking permission to submit for a Homeland Security grant for a truck and vehicle upfit in the amount of \$90,000. The Fire Department will use funding allocated under this grant for the purchase of a 5500 Crew Cab Chassis 4 x 4 and an upfit. There is no match for this grant. Council Member Beard moved, seconded by Council Member Davis, to approve the submission for this grant. The vote was unanimous in favor. APPENDIX G

IN THE MATTER OF APPROVAL TO SUBMIT FOR HOMELAND SECURITY GRANT – EXPLOSIVE ORDINANCE DISPOSAL (EOD) TRUCK

Grant Writer Abby Christian addressed the Council asking permission to submit for a Homeland Security grant for an Explosive Ordinance Disposal (EOD) truck in the amount of \$99,135. The Police Department will use funding allocated under this grant for the purchase of a 3500 Tradesman Crew Cab 4 x 4 and an upfit to EOD equipment and other modifications. There is no match for this grant. Council Member Palmer moved, seconded by Council Member Gaston, to approve the submission for this grant. The vote was unanimous in favor. APPENDIX H

IN THE MATTER OF APPROVAL TO SUBMIT FOR HOMELAND SECURITY GRANT – CAMERAS

Grant Writer Abby Christian addressed the Council asking permission to submit for a Homeland Security grant for cameras in the amount of \$90,697.10. The Police Department will use funding allocated under this grant for the purchase of six (6) Active Solutions Safe City Neighborhood Watch Cameras and one (1) Skycop Mobile Surveillance Trailer. There is no match for this grant. Council Member Jones moved, seconded by Council Member Gaston, to approve the submission for this grant. The vote was unanimous in favor. APPENDIX I

IN THE MATTER OF APPROVAL TO SUBMIT FOR HOMELAND SECURITY GRANT – SHIELDS

Grant Writer Abby Christian addressed the Council asking permission to submit for a Homeland Security grant for ballistic shields in the amount of \$63,290. The Police Department will use funding allocated under this grant for the purchase of six (6) ballistic shields to replace out of date shields. There is no match for this grant. Council Member Davis moved, seconded by Council Member Beard, to approve the submission for this grant. The vote was unanimous in favor. APPENDIX J

IN THE MATTER OF APPROVAL OF MAJOR THOROUGHFARE COMMITTEE MEETING MINUTES OF FEBRUARY 13, 2023

Council Member Palmer moved, seconded by Council Member Jones, to approve the Major Thoroughfare committee meeting minutes of February 13, 2023. The vote was unanimous in favor. APPENDIX K

IN THE MATTER OF RATIFICATION OF CONTRACT FOR BID # 2023-003MT NORTH VETERANS BLVD IMPROVEMENTS (REESE ST TO HAMM ST)

The Council previously awarded a bid and contract for Bid # 2023-003MT - North Veterans Blvd Improvements (Reese St to Hamm St) at the March 7, 2023, meeting. The contract is now being brought forward for ratification. Council Member Palmer moved, seconded by Council Member Jones, to ratify the contract between the City of Tupelo and James A. Hodges Construction Inc. in the amount of \$1,014,124.47 for Bid # 2023-003MT. The vote was unanimous in favor. APPENDIX L

IN THE MATTER OF PROPERTY CLEANING AND DEBRIS REMOVAL AT 1527 (1521) NORTH MADISON STREET

Council Member Davis moved, seconded by Council Member Beard, to adjudicate the following property, which is deemed to be in such a condition to be a menace to the public health, safety and welfare of the community and in need of property cleaning and debris removal pursuant to Miss. Code Ann. 21-19-11 (1972) as amended.

1527 (1521) N Madison St. (Parcel # 084N-19-076-00)

The vote was unanimous in favor. APPENDIX M

IN THE MATTER OF LOT MOWING RESOLUTIONS

Council Member Jones moved, seconded by Council Member Palmer, to approve 76 Resolutions Adjudicating Cost and Assessing Lien Against Real Property, under Miss. Code Ann. 21-19-11(1972 as amended). The resolutions are attached to these minutes as APPENDIX N.

The vote was unanimous in favor.

IN THE MATTER OF SURPLUS OF ASSETS FOR PUBLIC WORKS

Council Member Gaston moved, seconded by Council Member Beard, to approve the surplus items, listed on APPENDIX O, These items are no longer needed by the City of Tupelo and should be auctioned/destroyed, as noted on the list. The vote was unanimous in favor.

IN THE MATTER OF REMOVAL OF FIXED ASSETS FOR AUCTION

Council Member Davis moved, seconded by Council Member Palmer, to approve the list of surplus items on APPENDIX P, no longer needed by the City of Tupelo. These items will be sent to auction. The vote was unanimous in favor.

IN THE MATTER OF AN ORDINANCE AMENDING THE TUPELO WATER & LIGHT DEPARTMENT'S SERVICE PRACTICE STANDARDS: SCHEDULE OF RULES, REGULATIONS AND FEES FOR UTILITY SERVICE

Council Member Beard moved, seconded by Council Member Mims, to approve the "Ordinance Amending the Tupelo Water & Light Department's Service Practice Standards: Schedule of Rules, Regulations and Fees for Utility Service". The vote was unanimous in favor. APPENDIX Q

EXECUTIVE SESSION

Council Member Davis moved, seconded by Council Member Mims, to determine the need for an executive session. Attorney Ben Logan said the session will be for the prospective land purchase, sale or leasing and personnel matters under Miss. Code Anno. 25-41-7 (a)(g) (1972 as amended). The vote was unanimous in favor at 6:33 p.m.

Council Member Palmer moved, seconded by Council Member Jones, to close the regular session and enter executive session for discussion of prospective land purchase, sale or leasing and personnel matters under Miss. Code Anno. 25-41-7 (a)(g) (1972 as amended). The vote was unanimous in favor.

After discussion in executive session, Council Member Mims moved, seconded by Council Member Jones to return to the regular meeting at 7:19 p.m. The vote was unanimous in favor.

ADJOURNMENT

There being no further business to come before the Council at this time, Council Member Beard moved, seconded by Council Member Jones, to adjourn the meeting. The vote was unanimous in favor.

This the 21st day of March, 2023, at 7:20 p.m.

Lynn Bryan, Council President

ATTEST:

Missy Shelton, Council Clerk

APPROVED

Todd Jordan, Mayor

Date



AGENDA REQUEST

TO: Mayor and City Council
FROM: Kim Hanna, CFO/City Clerk
DATE March 29, 2023
SUBJECT: IN THE MATTER OF BILL PAY **KH**

Request:

For your approval.



AGENDA REQUEST

TO: Mayor and City Council

FROM: Kim Hanna, CFO

DATE April 4, 2023

SUBJECT: IN THE MATTER OF ADVERTISING AND PROMOTIONAL ITEMS **KH**

Request:

There are no items for approval at this time.

ITEMS:

None



AGENDA REQUEST

TO: Mayor and City Council
FROM: Kim Hanna, CFO
DATE: April 4, 2023
SUBJECT: IN THE MATTER OF BUDGET AMENDMENT #5 FOR FY 2023 **KH**

Request:

Please review and approve amendment #5 and accept donation from Tupelo Sports Council.

ITEMS:

Amendment #5

City of Tupelo
Fy 2023 Budget Revision #5

Whereas, the Mayor and City Council of the City of Tupelo have determined that the budget estimates and certain increases are needed in the operating departments, it is hereby resolved to amend the FY 2023 Budget as follows:

	Original Budget	Amendment	Amended Budget
Fund #327			
Tupelo Capital & Infrastructure Fund			
Revenues			
Grants	1,352,972		1,352,972
Transfer from Other Funds	7,575,293	560,000	8,135,293
Donations	200,000		200,000
Bond Proceeds	-		-
Unreserved Fund Balance	10,196,688	-	10,196,688
Total Revenues	<u>19,324,953</u>	<u>560,000</u>	<u>19,884,953</u>
 Purpose:			
	To allocate \$550,000 of excess revenue over expenditures from FY 2022 for the increase for Fairpark Restroom project (150,000) and for the City Hall Generator project (\$400,000)		
	To allocate \$10,000 for upfit needed for Fire Response vehicle.		
 Expenditures			
Other Services & Charges			
Maintenance Projects	317,782		317,782
Street Overlay	4,492,247		4,492,247
Neighborhood Revitalization	842,771		842,771
Traffic Calming	120,000		120,000
Contingies/Grant Matches	-	-	-
Total Other Services & Charges	<u>5,772,800</u>	<u>-</u>	<u>5,772,800</u>
 Capital			
Infrastructure Improvements	7,958,154		7,958,154
Purchase of Property	767,500		767,500
Equipment	1,095,954		1,095,954
Building Improvements	1,523,387	550,000	2,073,387
Park Improvements	1,206,772		1,206,772
Vehicles	396,807	10,000	406,807
Police Vehicles/Equipment	373,739		373,739
Fire Equipment/Trucks	229,840		229,840
Contingencies(Grant Matches)	-	-	-
Total Capital	<u>13,552,153</u>	<u>560,000</u>	<u>14,112,153</u>
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>19,324,953</u>	<u>560,000</u>	<u>19,884,953</u>

Voting

Councilman Chad Mims	_____
Councilman Lynn Bryan	_____
Councilman Travis Beard	_____
Councilman Nettie Davis	_____
Councilman Buddy Palmer	_____
Councilman Janet Gaston	_____
Councilman Rosie Jones	_____

Approved:

 President of the Council
 City of Tupelo

Attest:

 Clerk of the Council

 Mayor
 City of Tupelo

Attest:

 City Clerk



AGENDA REQUEST

TO: Mayor and City Council

FROM: Kim Hanna, CFO

DATE April 4, 2023

SUBJECT: IN THE MATTER OF THE CITY OF TUPELO AUDIT FOR FY 2022 **KH**

Request:

I am requesting the acceptance of City of Tupelo Audit for the fiscal year ending 9/30/2022.

ITEM

Copy of the 2022 City of Tupelo Audited Financial Statements has been emailed.

City of Tupelo, Mississippi

Financial Statements For the year ended September 30, 2022

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Tupelo, 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, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Tupelo, Mississippi, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Tupelo's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Tupelo, Mississippi, as of September 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Northeast Mississippi Regional Water Supply District, which represent approximately 34 percent and 4 percent, respectively of the assets and revenues of the Proprietary Funds. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Northeast Mississippi Regional Water Supply District, is based solely on the reports of the other auditors.

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 Tupelo, 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.

The Electric Department's fiscal year ends on June 30th as required by regulatory bodies. Therefore, all statements and information relating to the Electric Department in this report are for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Tupelo, Mississippi's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Tupelo, Mississippi's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Tupelo, Mississippi's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 19, the schedule of the City's proportionate share of the net pension liability on page 75, and the schedule of the City's contributions on page 76 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Tupelo, Mississippi's basic financial statements. The accompanying combining and individual fund financial statements and supplementary information, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial

statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements, supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023 on our consideration of the City of Tupelo, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Tupelo'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 of Tupelo's internal control over financial reporting and compliance.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
March 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Required Supplemental Information for the year ended September 30, 2022

This section of the City of Tupelo's Financial Report presents our discussion and analysis of the City's financial performance during the fiscal year ending September 30, 2022. Please read it in conjunction with the City of Tupelo financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$291,008,759. This compares to the previous year when assets and deferred outflows exceeded liabilities and deferred inflows by \$280,568,225.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$60,015,196, a decrease of \$1,292,842 in comparison to the prior year. Approximately 40% of the combined fund balances, \$23,697,366 is considered unassigned and is available for spending at the City's discretion.
- The City's total debt is \$116,320,423. No new debt was issued in the current fiscal year. Debt in the amount of \$11,705,422 was repaid during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds. The basic financial statements include two kinds of statements that present different views of the City.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City's operations in more detail than the government-wide statements.
- The Governmental Funds statements tell how general government services such as public safety were financed in the short-term as well as what remains for future spending. The City has four Governmental Fund types: the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Proprietary fund statements offer short- and long-term financial information about the activities the government operates in a similar manner as businesses, and include the Electric, Water & Sewer, Solid Waste funds and the Northeast Mississippi Regional Water Supply District.

CITY OF TUPELO, MISSISSIPPI MANAGEMENT’S DISCUSSION AND ANALYSIS

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds, each of which are added together and are presented in single columns in the basic financial statements.

Figure A-1 summarizes the major features of the City’s financial statements, including the portion of the City they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Figure A-1
Major Features of the City of Tupelo’s Government-wide and Fund Financial Statements

	Fund Statements		
	Government-wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire City Government (except fiduciary funds) and the City’s component units	The activities of the City that are not proprietary or fiduciary, such as police, fire, public works, parks and recreation, debt service, and capital projects	Activities the City operates similar to private businesses: Electric Department, Water & Sewer, and Solid Waste
Required financial statements	Statement of Net Position; Statement of Activities	Balance Sheet; Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position Statement of Net Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, liabilities, and deferred inflows / outflows of resources, with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position—the difference between the City's assets, liabilities, and deferred inflows / outflows—is one way to measure the City's financial health.

- Over time, increases or decreases in the City's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, the reader should consider additional non-financial factors such as changes in the City's property tax base, as well as, economic activities and trends at local and regional levels.
- *Governmental activities* – Most of the City's basic services are included here, such as the police, fire, public works, and parks and recreation departments, and general administration. Property taxes, sales and use taxes, and state and federal grants finance most of these activities.
- *Business-type activities* – The City charges fees to customers to help it cover the costs of certain services it provides. The City's garbage pickup, water and sewer systems and electric department services are included here along with the Northeast Mississippi Water Supply District (a blended component unit).
- *Component Unit* – The government-wide financial statements include not only the City itself (known as the primary government), but also the following legally separate entity for which the City is financially accountable: Tupelo Airport Authority. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself. The Tupelo Airport Authority issue separately audited financial statements and may be obtained from the City's Budget and Accounting Department.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds—not the City as a whole. The “fund” level is where the basic unit of financial organization and operation within the City of Tupelo exists. Funds are accounting tools that are used to keep track of specific sources of funding and spending for particular purposes. They are the basic budgetary and accounting entities.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Tupelo has two types of funds:

- **Governmental funds**—most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them. The measurement focus of governmental funds is upon determination of financial position and changes in financial position (sources, uses, and balance of financial resources) rather than upon net income determination. These funds are maintained on a modified accrual basis of accounting (explained further in the notes to the financial statements under "Summary of Significant Accounting Policies"). The basic financial statements for governmental funds are the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance. The City utilizes four types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.
- **Proprietary funds**—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. The City has only one type of proprietary fund—enterprise funds. The City's enterprise funds are the same as its business-type activities yet provide more detail and additional information, such as cash flows. The measurement focus of proprietary funds is upon determination of net income, financial position and change in financial position. These funds are maintained on the accrual basis of accounting. The Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and Statement of Cash Flows are all required statements.

Government-wide Financial Analysis

As year-to-year financial information is accumulated on a consistent basis, changes in the net position may be observed and used to discuss the changing financial position of the City as a whole.

The City's assets and deferred outflows exceeded liabilities and deferred inflows by \$291,008,759 at the close of the most recent fiscal year. This is a \$10,440,534 increase over last year's net position of \$280,568,225. Tables A-1 and A-2 provide a summary of the City's net position at September 30, 2022 and 2021.

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

A large portion, 86.6% and 86.5%, of the City's net position reflects its investment in capital assets (such as land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding for the years ended September 30, 2022 and 2021, respectively. The City uses these capital assets to provide services to citizens; however, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table A-1

City of Tupelo's Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current & Other Assets	\$ 74,825,711	\$ 73,716,378	\$ 56,179,852	\$ 51,592,301	\$ 131,005,563	\$ 125,308,679
Capital Assets	199,581,112	199,085,270	171,565,421	175,070,601	371,146,533	374,155,871
Total Assets	<u>274,406,823</u>	<u>272,801,648</u>	<u>227,745,273</u>	<u>226,662,902</u>	<u>502,152,096</u>	<u>499,464,550</u>
Total Deferred Outflows	6,598,650	4,520,028	1,437,979	1,168,306	8,036,629	5,688,334
Current Liabilities	16,770,590	16,013,005	17,382,979	16,484,577	34,153,569	32,497,582
Noncurrent Liabilities	123,871,007	115,168,912	54,033,058	58,760,481	177,904,065	173,929,393
Total Liabilities	<u>140,641,597</u>	<u>131,181,917</u>	<u>71,416,037</u>	<u>75,245,058</u>	<u>212,057,634</u>	<u>206,426,975</u>
Total Deferred Inflows	4,543,295	15,892,395	2,579,037	2,265,289	7,122,332	18,157,684
Net Position:						
Net Investment in						
Capital Assets	128,705,122	120,337,937	123,243,318	122,221,600	251,948,440	242,559,537
Restricted	23,309,990	25,872,878	30,304,496	26,336,902	53,614,486	52,209,780
Unrestricted (Deficit)	(16,194,531)	(15,963,451)	1,640,364	1,762,359	(14,554,167)	(14,201,092)
Total Net Position	<u>\$ 135,820,581</u>	<u>\$ 130,247,364</u>	<u>\$ 155,188,178</u>	<u>\$ 150,320,861</u>	<u>\$ 291,008,759</u>	<u>\$ 280,568,225</u>

An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The unrestricted net position of our business-type activities is \$1,640,364. These resources cannot be used to add to the net position surplus in governmental activities. The City generally can only use this net position to finance the continuing operations of the business type activities.

Changes in net position: Approximately 11.1% of the City's total revenues come from property taxes, with 30.2% of all revenue coming from some type of tax. (See Table A-2.) This compares to 12.0% and 40.4% for the fiscal year ended September 30, 2021. Another 52.3% comes from fees charged for services, and the balance is from operating and capital grants and contributions and investment earnings.

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Table A-2 and the narrative that follows consider the operations of governmental and business-type activities separately.

Table A-2

Changes in the City of Tupelo's Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues						
Program Revenues:						
Charges for Services	\$ 5,798,409	\$ 2,994,930	\$ 77,773,466	\$ 71,937,838	\$ 83,571,875	\$ 74,932,768
Operating Grants & Contributions	2,369,192	1,876,935	-	-	2,369,192	1,876,935
Capital Grants & Contributions	2,586,782	1,770,567	4,523,980	4,203,859	7,110,762	5,974,426
General Revenues:						
Property Taxes	17,772,392	17,670,361	-	-	17,772,392	17,670,361
Other Taxes	44,903,490	41,718,213	-	-	44,903,490	41,718,213
Investment Income	374,056	777,185	101,275	254,991	475,331	1,032,176
Gain on (Loss) Disposal of Assets	488,967	(48,648)	201,855	1,494,000	690,822	1,445,352
Other	3,027,032	2,271,046	13,581	76	3,040,613	2,271,122
Total Revenues	77,320,320	69,030,589	82,614,157	77,890,764	159,934,477	146,921,353
Expenses						
General Government	6,351,993	5,569,836	-	-	6,351,993	5,569,836
Public Safety	21,412,951	18,382,957	-	-	21,412,951	18,382,957
Public Works	11,358,696	10,562,805	-	-	11,358,696	10,562,805
Culture & Recreation	11,805,148	7,963,541	-	-	11,805,148	7,963,541
Other Functions	4,996,058	5,025,322	-	-	4,996,058	5,025,322
Capital Projects	9,462,536	2,839,332	-	-	9,462,536	2,839,332
Interest on Long-Term Debt	2,238,440	2,430,105	-	-	2,238,440	2,430,105
Water & Sewer	-	-	13,093,580	12,135,872	13,093,580	12,135,872
Electric	-	-	55,509,592	51,438,354	55,509,592	51,438,354
Solid Waste Management	-	-	3,519,003	3,807,537	3,519,003	3,807,537
N. MS Reg. Water Supp. Dist.	-	-	4,443,736	4,488,102	4,443,736	4,488,102
Total Expenses	67,625,822	52,773,898	76,565,911	71,869,865	144,191,733	124,643,763
Excess of Revenue Over Exp.	9,694,498	16,256,691	6,048,246	6,020,899	15,742,744	22,277,590
Transfers	(4,121,281)	(3,310,448)	(1,180,929)	(1,122,750)	(5,302,210)	(4,433,198)
Change in Net Position	5,573,217	12,946,243	4,867,317	4,898,149	10,440,534	17,844,392
Net Position—Beginning, As Previously Stated	130,247,364	117,901,288	150,320,861	145,422,712	280,568,225	263,324,000
Prior Period Adjustment	-	(600,167)	-	-	-	(600,167)
Net Position—Beginning, As Restated	130,247,364	117,301,121	150,320,861	145,422,712	280,568,225	262,723,833
Net Position—Ending	\$135,820,581	\$130,247,364	\$155,188,178	\$150,320,861	\$291,008,759	\$280,568,225

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

Governmental activities increased the City's net position by \$5,573,217. Key elements of this decrease are as follows:

The largest funding sources for the City's governmental activities, as a percent of total revenues, are sales tax 45.3%, property taxes 23.0% and charges for services 7.5%.

The largest expense categories for the City's governmental activities are public safety 31.7% and culture and recreation 17.5%.

Business-type Activities

Business-type activities increased the City's net position by \$4,867,317.

Charges for services are the major revenue categories for the enterprise funds. Total business-type revenues are comprised of \$14,240,200 for water and sewer, \$56,126,437 for electric, \$4,144,523 for solid waste management and \$3,262,306 for the Northeast Mississippi Regional Water Supply District.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds—The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

General Fund—The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$23,697,366, which comprised 93.9% of total general fund balance. As a measure of the general fund's liquidity, it may be useful to compare both the fund balance, assigned and unassigned, to total fund expenditures. Total fund balance represents 65.2% of total fund expenditures. The fund balance of the City's general fund decreased by \$3,435,461 during the current fiscal year.

Debt Service Fund—The debt service fund has a total fund balance of \$6,904,377, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year was \$39,626.

Capital Projects Fund—The capital projects fund accounts for the construction and reconstruction of general public improvements, excluding projects related to business-type activities, which are accounted for elsewhere. At the end of the current fiscal year, the fund balance was \$16,370,951.

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Special Revenue Fund—The special revenue fund is used to account for the programs and projects primarily funded by grants or taxes from the federal and state governments. At the end of the current fiscal year, the fund balance was \$11,493,028, which will be used for future expenditures.

Proprietary Funds—The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net position of the proprietary funds at the end of the current fiscal year totaled \$155,188,178. Changes in net position, which totaled \$4,867,317, were as follows: the electric fund increased by \$915,680, the water & sewer fund decreased by \$5,981, the solid waste management fund increased by \$593,895 and Northeast Mississippi Regional Water Supply District increased by \$3,363,723.

Budgetary Highlights

The City's annual budget, which is prepared on an operating basis, includes estimated revenues and annual appropriations for the proprietary funds as well as the governmental funds.

The City's 2021 – 2022 general fund budget increased by \$2,056,537 and an overall operating budget increased by \$5,462,622. The growth puts the City of Tupelo back in line with pre-covid expectations.

CAPITAL ASSET AND DEBT ADMINISTRATION

The City anticipates spending \$40,581,000 in capital projects from fiscal years 2023 – 2026. The sources of revenues include federal grants, G.O. bonds, State of MS Funds, and general fund revenues. The City of Tupelo also anticipates spending an additional \$9.4 million of ARPA funds from fiscal year 2023-2026.

Capital Assets—In accordance with GASB 34, the City has recorded depreciation expense associated with all of its capital assets, including infrastructure. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounted to \$371,146,533, net of accumulated depreciation of \$288,016,282. This investment in capital assets includes land, buildings, improvements other than buildings, machinery & equipment, infrastructure, and construction in progress.

Table A-3

City of Tupelo's Capital Assets

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 14,492,172	\$ 14,360,706	\$ 1,864,705	\$ 1,864,705	\$ 16,356,877	\$ 16,225,411
Infrastructure Plant, Buildings, Improvements	163,929,503	149,336,563	-	-	163,929,503	149,336,563
Sanitary & Sewer Lagoons	134,259,953	113,205,048	260,583,310	256,432,919	394,843,263	369,637,967
Machinery & Equipment	-	-	6,896,810	6,896,810	6,896,810	6,896,810
Construction in Progress	31,574,558	30,725,398	31,411,071	28,742,199	62,985,629	59,467,597
Accumulated Depreciation	10,539,669	37,304,941	3,611,064	6,518,032	14,150,733	43,822,973
Total	(155,214,743)	(145,847,386)	(132,801,539)	(125,384,064)	(288,016,282)	(271,231,450)
	\$ 199,581,112	\$ 199,085,270	\$ 171,565,421	\$ 175,070,601	\$ 371,146,533	\$ 374,155,871

CITY OF TUPELO, MISSISSIPPI MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term Debt—At year-end, the City had \$116,320,423 in bonds and notes outstanding. More detailed information about the City's long-term liabilities is presented in the notes to the financial statements.

Table A-4

City of Tupelo's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
General Obligation Bonds	\$ 37,575,000	\$ 41,560,529	\$ -	\$ 164,471	\$ 37,575,000	\$ 41,725,000
Special Obligation Bonds	-	-	11,610,000	12,415,000	11,610,000	12,415,000
Tax Increment Bonds	701,000	786,000	-	-	701,000	786,000
State Revolving Loans	-	-	-	59,422	-	59,422
Special Obligation Bonds	25,000,000	25,000,000	-	-	25,000,000	25,000,000
Notes Payable	2,694,227	6,154,926	32,694,719	35,840,020	35,388,946	41,994,946
Bond Premium	4,905,763	5,245,878	1,139,714	1,255,573	6,045,477	6,501,451
Total	\$ 70,875,990	\$ 78,747,333	\$ 45,444,433	\$ 49,734,486	\$116,320,423	\$128,481,819

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Key assumptions for revenue forecasts for fiscal year 2023 are summarized as follows:

1. Sales tax revenues will remain flat
2. Property tax revenue will increase 3.7%
3. Interest rates will increase slightly

This contributed to the following projections:

1. Property tax revenue will increase.
2. Millage rates remained the same at 32.47 for the City's 2023 fiscal year budget. This includes 11.79 mills for the General Fund, 10 mills for the Thoroughfare Fund, .87 mills for the Library fund, 1.61 mills for the Fire and Police Retirement Fund, and 8.2 mills for the City Bond and Interest Fund.
3. Personnel cost will increase due to an increase in health insurance. Due to the expected increase, a cost-of-living increase will be reviewed in December for a possible effective date of January 1, 2023.

CONTACTING THE CITY OF TUPELO FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City of Tupelo's Finance Department, P.O. Drawer 1485 Tupelo, MS 38802.

BASIC FINANCIAL STATEMENTS

CITY OF TUPELO, MISSISSIPPI
STATEMENT OF NET POSITION
September 30, 2022

Item # 6.

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tupelo Airport Authority
ASSETS:				
Current Assets:				
Cash	\$ 62,146,790	\$ 13,665,130	\$ 75,811,920	\$ 1,593,125
Cash - Restricted	-	2,951,095	2,951,095	-
Certificate of Deposit - Restricted	-	50,000	50,000	-
Investments	4,176,922	-	4,176,922	-
General Property Taxes Receivable	678,405	-	678,405	-
Other Receivables	452,745	777,292	1,230,037	-
Accounts Receivable, Net	1,671,659	7,266,374	8,938,033	23,686
Accounts Receivable - Restricted	-	340,283	340,283	-
Unbilled Revenue	-	2,177,575	2,177,575	-
Due from Other Funds	2,319,000	23,298	2,342,298	-
Due from Other Governmental Units	2,795,897	1,120,940	3,916,837	750,532
Due from Component Units	43,721	-	43,721	-
Inventories	87,726	1,198,744	1,286,470	-
Prepaid Items	382,032	137,822	519,854	1,685
Other Current Assets	-	131,441	131,441	-
TOTAL CURRENT ASSETS	74,754,897	29,839,994	104,594,891	2,369,028
Noncurrent Assets:				
Cash - Restricted	-	26,124,108	26,124,108	-
Notes Receivable	70,814	59,635	130,449	-
Other Receivables	-	96,882	96,882	-
Other Assets	-	59,233	59,233	-
Capital Assets:				
Land	14,492,172	1,864,705	16,356,877	6,099,049
Plant, Buildings and Improvements	134,259,953	260,583,310	394,843,263	51,437,759
Sanitary and Sewer Lagoons	-	6,896,810	6,896,810	-
Machinery and Equipment	31,574,558	31,411,071	62,985,629	2,530,493
Infrastructure	163,929,503	-	163,929,503	-
Construction in Progress	10,539,669	3,611,064	14,150,733	916,195
Accumulated Depreciation	(155,214,743)	(132,801,539)	(288,016,282)	(31,915,472)
TOTAL NONCURRENT ASSETS	199,651,926	197,905,279	397,557,205	29,068,024
TOTAL ASSETS	274,406,823	227,745,273	502,152,096	31,437,052
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows Related to Pensions	6,598,650	1,437,979	8,036,629	384,339
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 6,598,650	\$ 1,437,979	\$ 8,036,629	\$ 384,339

**CITY OF TUPELO, MISSISSIPPI
STATEMENT OF NET POSITION**

Item # 6.

September 30, 2022

-Continued-

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tupelo Airport Authority
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 1,385,524	\$ 6,049,226	\$ 7,434,750	\$ 376,047
Accrued Expenses	319,739	346,483	666,222	59,975
Accrued Interest Payable	683,920	179,833	863,753	-
Due to Other Funds	-	2,616,367	2,616,367	-
Due to Other Governmental Units and Entities	-	-	-	1,286,617
Unearned Revenues	11,261,618	-	11,261,618	3,527
Long-Term Debt: Due Within One Year	2,947,814	4,023,286	6,971,100	-
Customer and Event Deposits	171,975	4,167,784	4,339,759	-
TOTAL CURRENT LIABILITIES	16,770,590	17,382,979	34,153,569	1,726,166
Noncurrent Liabilities:				
Advances TVA - Home Insulation Loans	-	63,196	63,196	-
Accrued Compensated Absences	909,148	112,215	1,021,363	-
Due to Other Funds	-	2,622,084	2,622,084	-
Net Pension Liability	55,033,683	9,814,416	64,848,099	1,406,687
Long-Term Debt: Due in More Than One Year	67,928,176	41,421,147	109,349,323	-
TOTAL NONCURRENT LIABILITIES	123,871,007	54,033,058	177,904,065	1,406,687
TOTAL LIABILITIES	140,641,597	71,416,037	212,057,634	3,132,853
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows Related to Pensions	4,543,295	2,579,037	7,122,332	16,709
TOTAL DEFERRED INFLOWS OF RESOURCES	4,543,295	2,579,037	7,122,332	16,709
NET POSITION				
Net Investment in Capital Assets	128,705,122	123,243,318	251,948,440	29,024,054
Restricted for:				
Capital Projects	7,091,586	27,245,048	34,336,634	-
Debt Service	6,904,377	3,059,448	9,963,825	-
Special Revenue	8,160,463	-	8,160,463	-
Water Reserve	580,573	-	580,573	-
Home Grant	572,991	-	572,991	-
Unrestricted (Deficit)	(16,194,531)	1,640,364	(14,554,167)	(352,225)
TOTAL NET POSITION	\$ 135,820,581	\$ 155,188,178	\$ 291,008,759	\$ 28,671,829

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
STATEMENT OF ACTIVITIES
For the year ended September 30, 2022

Item # 6.

FUNCTIONS/ PROGRAMS	Net (Expense) Revenue and Changes in Net Position								COMPONENT UNIT Tupelo Airport Authority
	PROGRAM REVENUES					PRIMARY GOVERNMENT			
	Expenses	Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental Activities	Business-Type Activities	Total	
PRIMARY GOVERNMENT									
Government Activities:									
General Government	\$ 6,351,993	\$ 580,776	\$ 237,641	\$ -	\$ 818,417	\$ (5,533,576)	\$ -	\$ (5,533,576)	\$ -
Public Safety	21,412,951	824,372	60,818	175,217	1,060,407	(20,352,544)	-	(20,352,544)	-
Public Works	11,358,696	-	-	-	-	(11,358,696)	-	(11,358,696)	-
Culture and Recreation	11,805,148	4,393,261	2,070,733	99,616	6,563,610	(5,241,538)	-	(5,241,538)	-
Other Functions	4,996,058	-	-	-	-	(4,996,058)	-	(4,996,058)	-
Capital Projects	9,462,536	-	-	2,311,949	2,311,949	(7,150,587)	-	(7,150,587)	-
Interest on Long-Term Debt	2,238,440	-	-	-	-	(2,238,440)	-	(2,238,440)	-
TOTAL GOVERNMENTAL ACTIVITIES	67,625,822	5,798,409	2,369,192	2,586,782	10,754,383	(56,871,439)	-	(56,871,439)	-
Business-Type Activities:									
Water and Sewer	13,093,580	14,240,200	-	-	14,240,200	-	1,146,620	1,146,620	-
Electric	55,509,592	56,126,437	-	-	56,126,437	-	616,845	616,845	-
Northeast MS Regional Water Supply Dist.	4,443,736	3,262,306	-	4,523,980	7,786,286	-	3,342,550	3,342,550	-
Solid Waste Management	3,519,003	4,144,523	-	-	4,144,523	-	625,520	625,520	-
TOTAL BUSINESS-TYPE ACTIVITIES	76,565,911	77,773,466	-	4,523,980	82,297,446	-	5,731,535	5,731,535	-
TOTAL PRIMARY GOVERNMENT	\$ 144,191,733	\$ 83,571,875	\$ 2,369,192	\$ 7,110,762	\$ 93,051,829	\$ (56,871,439)	\$ 5,731,535	\$ (51,139,904)	\$ -
COMPONENT UNITS									
Tupelo Airport Authority	\$ 2,987,582	\$ 855,107	\$ 894,900	\$ 178,867	\$ 1,928,874	\$ -	\$ -	\$ -	\$ (1,058,708)
GENERAL REVENUES:									
Taxes:									
Property Taxes, Levied for General Purposes						\$ 6,330,746	\$ -	\$ 6,330,746	\$ -
Property Taxes, Levied for Capital Outlay						5,393,144	-	5,393,144	-
Property Taxes, Levied for Special Revenue						1,369,930	-	1,369,930	-
Property Taxes, Levied for Debt Service						4,678,572	-	4,678,572	-
Sales Taxes						34,996,515	-	34,996,515	-
County Pro Rata Taxes						1,331,208	-	1,331,208	-
Franchise Taxes						472,370	-	472,370	-
In Lieu Taxes						4,526,171	-	4,526,171	-
Other Taxes						3,577,226	-	3,577,226	-
Homestead Reimbursement						637,621	-	637,621	-
Fire Protection Allocation						479,313	-	479,313	-
Investment Earnings						374,056	101,275	475,331	2,974
Gain (Loss) on Disposal of Assets						488,967	201,855	690,822	10,097
Miscellaneous						1,910,098	13,581	1,923,679	-
Transfers (to) from Component Units						(4,121,281)	(1,180,929)	(5,302,210)	-
Transfers						-	-	-	-
TOTAL GENERAL REVENUES AND TRANSFERS						62,444,656	(864,218)	61,580,438	13,071
CHANGE IN NET POSITION						5,573,217	4,867,317	10,440,534	(1,045,637)
NET POSITION--BEGINNING						130,247,364	150,320,861	280,568,225	29,717,466
NET POSITION--ENDING						\$ 135,820,581	\$ 155,188,178	\$ 291,008,759	\$ 28,671,829

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022

	General Fund	City Infrastructure Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS:</u>				
Cash	\$ 30,021,142	\$ 10,749,136	\$ 21,376,512	\$ 62,146,790
Investments	-	-	4,176,922	4,176,922
General Property Taxes Receivable	256,693	-	421,712	678,405
Other Receivable	222,555	-	230,190	452,745
Notes Receivable	-	-	70,814	70,814
Due from Other Funds	2,319,000	-	-	2,319,000
Due from Other Government Units	2,315,937	-	479,960	2,795,897
Due from Component Units	43,721	-	-	43,721
Prepaid Items	355,245	-	26,787	382,032
Inventories	40,665	-	47,061	87,726
TOTAL ASSETS	\$ 35,574,958	\$ 10,749,136	\$ 26,829,958	\$ 73,154,052
<u>LIABILITIES AND FUND BALANCES:</u>				
<u>LIABILITIES:</u>				
Accounts Payable	\$ 433,247	\$ 288,561	\$ 663,716	\$ 1,385,524
Accrued Expenses	302,260	-	17,479	319,739
Unearned Revenues	9,592,611	-	1,669,007	11,261,618
Event Deposits	-	-	171,975	171,975
TOTAL LIABILITIES	10,328,118	288,561	2,522,177	13,138,856
<u>FUND BALANCES:</u>				
Nonspendable				
Prepaid Items	355,245	-	26,787	382,032
Inventory	40,665	-	47,061	87,726
Restricted for				
Library	-	-	129,933	129,933
Tourism Promotion	-	-	6,852,548	6,852,548
Public Safety Retirement	-	-	32,771	32,771
Law Enforcement	-	-	1,145,211	1,145,211
Const. Acquisition of Capital Assets	-	2,003,187	4,507,508	6,510,695
Public Safety Equipment	-	-	580,891	580,891
Debt Service	-	-	6,904,377	6,904,377
Home Grant	572,991	-	-	572,991
Water Reserve	580,573	-	-	580,573
Committed to				
Rental Rehabilitation	-	-	72,756	72,756
Fairpark Infrastructure	-	-	778,425	778,425
Const. Acquisition of Capital Assets	-	8,457,388	43,552	8,500,940
Assigned to				
Coliseum Projects	-	-	2,182,995	2,182,995
Coliseum Operations	-	-	1,002,966	1,002,966
Unassigned	23,697,366	-	-	23,697,366
TOTAL FUND BALANCES	25,246,840	10,460,575	24,307,781	60,015,196
TOTAL LIABILITIES AND FUND BALANCES	\$ 35,574,958	\$ 10,749,136	\$ 26,829,958	\$ 73,154,052

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
For the year ended September 30, 2022

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 60,015,196
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	199,581,112
Long-term liabilities, including bonds and accrued interest, are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(71,559,910)
Accrued compensated absences are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(909,148)
Net pension liability are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(55,033,683)
Deferred outflows and inflows related to pensions are applicable to future periods and, therefore are not reported in the Governmental Funds Balance Sheet:	
Deferred outflows of resources related to defined benefit pension plan	6,598,650
Deferred inflows of resources related to defined benefit pension plan	(4,543,295)
Accrual of court fine revenues to qualify as financial resources.	<u>1,671,659</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 135,820,581</u>

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS
For the year ended September 30, 2022

	General Fund	City Infrastructure Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes	\$ 7,500,995	\$ -	\$ 11,441,646	\$ 18,942,641
Licenses and Permits	1,053,146	-	-	1,053,146
Intergovernmental Revenues	34,414,520	2,292,852	12,557,535	49,264,907
Charges for Services	692,983	-	3,963,157	4,656,140
Fines and Forfeitures	552,659	-	56,607	609,266
Miscellaneous Revenues	987,170	221,209	1,706,173	2,914,552
TOTAL REVENUES	<u>45,201,473</u>	<u>2,514,061</u>	<u>29,725,118</u>	<u>77,440,652</u>
EXPENDITURES:				
Current:				
General Government	5,828,814	-	-	5,828,814
Public Safety	18,292,795	-	1,144,497	19,437,292
Public Works	5,306,442	-	-	5,306,442
Culture and Recreation	4,587,363	-	7,160,444	11,747,807
Other Functions	1,038,297	-	3,144,112	4,182,409
Capital Projects	-	13,178,497	4,747,578	17,926,075
Debt Service	3,667,862	-	6,515,512	10,183,374
TOTAL EXPENDITURES	<u>38,721,573</u>	<u>13,178,497</u>	<u>22,712,143</u>	<u>74,612,213</u>
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,479,900</u>	<u>(10,664,436)</u>	<u>7,012,975</u>	<u>2,828,439</u>
OTHER FINANCING SOURCES (USES)				
Transfers to Other Funds	(10,097,702)	-	(4,724,756)	(14,822,458)
Transfers from Other Funds	182,341	9,462,376	5,177,741	14,822,458
Transfers to Component Units	-	-	(4,447,146)	(4,447,146)
Transfers from Component Units	-	-	325,865	325,865
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,915,361)</u>	<u>9,462,376</u>	<u>(3,668,296)</u>	<u>(4,121,281)</u>
NET CHANGE IN FUND BALANCES	(3,435,461)	(1,202,060)	3,344,679	(1,292,842)
FUND BALANCES - Beginning	<u>28,682,301</u>	<u>11,662,635</u>	<u>20,963,102</u>	<u>61,308,038</u>
FUND BALANCES - Ending	<u>\$ 25,246,840</u>	<u>\$ 10,460,575</u>	<u>\$ 24,307,781</u>	<u>\$ 60,015,196</u>

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the year ended September 30, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,292,842)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	10,662,412
Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.	(10,094,011)
Revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds.	(47,773)
The amortization of the discounts and premiums are reported as a reduction to expense on the statement of activities.	340,115
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the remaining basis of the capital assets sold.	(72,559)
Changes to net pension liability, deferred inflows and deferred outflows are reported in pension expense in the statement of activities but do not provide or require the use of current financial resources; therefore, pension expense related to these changes are not reported as expenditures in the governmental funds.	(1,634,638)
The change in accrued interest payable is reported as an expense on the statement of activities.	73,591
Repayment and refunding of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	7,531,228
Decrease in accrual of compensated absences.	<u>107,694</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u><u>5,573,217</u></u>

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL -
BUDGETARY BASIS
For the year ended September 30, 2022

	Budget		Actual	Variance with Final Budget (Unfavorable)
	Original	Final		
REVENUES:				
Taxes	\$ 7,452,577	\$ 7,452,577	\$ 7,514,628	\$ 62,051
Licenses and Permits	1,105,000	1,105,000	1,053,146	(51,854)
Intergovernmental Revenues	29,147,457	33,902,278	34,186,886	284,608
Charges for Services	558,000	558,000	692,983	134,983
Fines and Forfeitures	725,000	725,000	552,659	(172,341)
Miscellaneous Revenues	852,860	890,260	965,596	75,336
TOTAL REVENUES	39,840,894	44,633,115	44,965,898	332,783
EXPENDITURES:				
Current:				
General Government	6,354,512	6,744,955	5,828,814	916,141
Public Safety	18,677,728	19,305,283	18,292,795	1,012,488
Public Works	5,678,673	5,895,215	5,306,442	588,773
Culture and Recreation	4,646,640	4,944,604	4,587,363	357,241
Other Functions	1,201,404	1,198,904	1,038,297	160,607
Debt Service	664,621	3,667,862	3,667,862	-
TOTAL EXPENDITURES	37,223,578	41,756,823	38,721,573	3,035,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,617,316	2,876,292	6,244,325	3,368,033
OTHER FINANCING SOURCES (USES):				
Transfers from Other Funds	182,341	182,341	182,341	-
Transfers to Other Funds	(2,784,145)	(10,109,896)	(10,097,702)	12,194
TOTAL OTHER FINANCING SOURCES (USES)	(2,601,804)	(9,927,555)	(9,915,361)	12,194
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER FINANCING AND OTHER USES	\$ 15,512	\$ (7,051,263)	\$ (3,671,036)	\$ 3,380,227

See accompanying notes to financial statements.

CITY OF TUPELO, MISSISSIPPI
CITY INFRASTRUCTURE FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS
For the year ended September 30, 2022

	Budget		Actual	Variance with Final Budget (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental Revenues:				
Federal Grants	\$ -	\$ -	\$ 443,236	\$ 443,236
State Grants	920,000	920,000	1,750,000	830,000
Other Grants	-	-	99,616	99,616
Miscellaneous Revenues:				
Interest	-	-	37,339	37,339
Donations	-	-	85,000	85,000
Other	-	-	98,870	98,870
TOTAL REVENUES	<u>920,000</u>	<u>920,000</u>	<u>2,514,061</u>	<u>1,594,061</u>
EXPENDITURES:				
Other Services and Charges	6,929,180	8,983,943	7,504,781	1,479,162
Capital Outlay	12,480,327	12,505,348	5,673,716	6,831,632
TOTAL EXPENDITURES	<u>19,409,507</u>	<u>21,489,291</u>	<u>13,178,497</u>	<u>8,310,794</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,489,507)</u>	<u>(20,569,291)</u>	<u>(10,664,436)</u>	<u>9,904,855</u>
OTHER FINANCING SOURCES (USES):				
Transfers from Other Funds	5,384,685	8,039,354	9,462,376	1,423,022
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,384,685</u>	<u>8,039,354</u>	<u>9,462,376</u>	<u>1,423,022</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER FINANCING AND OTHER USES	<u>\$ (13,104,822)</u>	<u>\$ (12,529,937)</u>	<u>\$ (1,202,060)</u>	<u>\$ 11,327,877</u>

See accompanying notes to financial statements.

CITY OF TUPELO
STATEMENT OF NET POSITION -
PROPRIETARY FUND TYPES
September 30, 2022

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
ASSETS					
Current Assets - Unrestricted					
Cash	\$ 7,668,742	\$ 4,150,686	\$ 256	\$ 1,845,446	\$ 13,665,130
Receivables, Net					
Accounts Receivable	7,266,374	-	-	-	7,266,374
Unbilled Revenue	1,914,293	263,282	-	-	2,177,575
Other Receivables	665,499	111,793	-	-	777,292
Due from Other Funds	-	-	-	23,298	23,298
Inventories	992,882	65,999	139,863	-	1,198,744
Prepaid Expenses	66,734	29,946	41,142	-	137,822
Other Current Assets	131,441	-	-	-	131,441
Current Amount of Restricted Assets	-	-	4,462,318	-	4,462,318
Total Current Assets	18,705,965	4,621,706	4,643,579	1,868,744	29,839,994
Restricted Assets					
Cash	-	-	29,075,203	-	29,075,203
Certificate of Deposit	-	-	50,000	-	50,000
Accounts Receivable	-	-	340,283	-	340,283
Intergovernmental Receivable	-	-	1,120,940	-	1,120,940
Total Restricted Assets	-	-	30,586,426	-	30,586,426
Current Amounts Above	-	-	(4,462,318)	-	(4,462,318)
Total Non-Current Restricted Assets	-	-	26,124,108	-	26,124,108
Capital Assets					
Plant and Equipment	68,035,177	151,278,396	71,818,569	862,239	291,994,381
Land and Land Rights	333,013	775,109	756,583	-	1,864,705
Sanitary and Sewer Lagoons	-	6,896,810	-	-	6,896,810
Construction in Progress	1,892,535	689,421	1,029,108	-	3,611,064
Total	70,260,725	159,639,736	73,604,260	862,239	304,366,960
Less: Accumulated Depreciation	36,917,142	67,194,731	28,211,776	477,890	132,801,539
Net Capital Assets	\$ 33,343,583	\$ 92,445,005	\$ 45,392,484	\$ 384,349	\$ 171,565,421

NOTE -- Amounts for the Electric Fund are at June 30, 2022.

CITY OF TUPELO
STATEMENT OF NET POSITION -
PROPRIETARY FUND TYPES
September 30, 2022

-Continued-

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
Other Assets					
Other Assets	\$ -	\$ 8,900	\$ 50,333	\$ -	\$ 59,233
Receivable from Customers for Energy Conservation Loans	59,635	-	-	-	59,635
Receivable from CSA	96,882	-	-	-	96,882
Total Other Assets	156,517	8,900	50,333	-	215,750
Total Assets	52,206,065	97,075,611	76,210,504	2,253,093	227,745,273
DEFERRED OUTFLOWS OF RESOURCES					
	834,916	515,137	24,723	63,203	1,437,979
LIABILITIES					
CURRENT LIABILITIES					
Payable from Unrestricted Current Assets:					
Accounts Payable	5,292,041	392,647	-	219,018	5,903,706
Customer and Other Deposits	3,331,979	835,805	-	-	4,167,784
Accrued Interest	36,750	143,083	-	-	179,833
Accrued Expenses	344,340	-	-	-	344,340
Due to Other Funds	90,406	2,320,128	-	-	2,410,534
Total Payable from Unrestricted Current Assets	9,095,516	3,691,663	-	219,018	13,006,197
Payable from Restricted Current Assets:					
Due to City of Tupelo Water G.O. Bond Fund	-	-	205,833	-	205,833
Accounts Payable	-	-	95,767	-	95,767
Accrued Payroll and Payroll Taxes	-	-	2,143	-	2,143
Construction / Retainage Payable	-	-	49,753	-	49,753
Bonds, Notes, and Loans Payable	315,000	3,708,286	-	-	4,023,286
Total Payable from Restricted Current Assets	315,000	3,708,286	353,496	-	4,376,782
Total Current Liabilities	\$ 9,410,516	\$ 7,399,949	\$ 353,496	\$ 219,018	\$ 17,382,979

NOTE -- Amounts for the Electric Fund are at June 30, 2022.

CITY OF TUPELO
STATEMENT OF NET POSITION -
PROPRIETARY FUND TYPES
September 30, 2022

-Continued-

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
Long-Term Liabilities - Net of Current Maturities					
Net Pension Liability	\$ 4,675,212	\$ 4,400,078	\$ 205,835	\$ 533,291	\$ 9,814,416
Accrued Compensated Absences Due to City of Tupelo	71,919	40,296	-	-	112,215
Water G. O. Bond Fund	-	-	2,622,084	-	2,622,084
Advances from TVA	63,196	-	-	-	63,196
Bonds, Notes, and Loans Payable	<u>4,677,996</u>	<u>36,743,151</u>	<u>-</u>	<u>-</u>	<u>41,421,147</u>
Total Long-Term Liabilities	<u>9,488,323</u>	<u>41,183,525</u>	<u>2,827,919</u>	<u>533,291</u>	<u>54,033,058</u>
Total Liabilities	<u>18,898,839</u>	<u>48,583,474</u>	<u>3,181,415</u>	<u>752,309</u>	<u>71,416,037</u>
DEFERRED INFLOWS OF RESOURCES	<u>2,142,213</u>	<u>392,193</u>	<u>2,908</u>	<u>41,723</u>	<u>2,579,037</u>
Net Position					
Net Investment in Capital Assets	28,350,587	51,993,568	42,514,814	384,349	123,243,318
Restricted for:					
Capital Projects	-	-	27,245,048	-	27,245,048
Operations and Debt Service	-	-	3,059,448	-	3,059,448
Unrestricted (Deficit)	<u>3,649,342</u>	<u>(3,378,487)</u>	<u>231,594</u>	<u>1,137,915</u>	<u>1,640,364</u>
Total Net Position	<u>\$ 31,999,929</u>	<u>\$ 48,615,081</u>	<u>\$ 73,050,904</u>	<u>\$ 1,522,264</u>	<u>\$ 155,188,178</u>

NOTE -- Amounts for the Electric Fund are at June 30, 2022.

See accompanying notes to financial statements.

CITY OF TUPELO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
For the year ended September 30, 2022

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
OPERATING REVENUES					
Charges for Services	\$ 55,112,140	\$ 14,015,827	\$ 3,262,306	\$ 3,825,773	\$ 76,216,046
Rents	386,364	146,547	-	-	532,911
Other Revenues	627,933	77,826	-	318,750	1,024,509
Total Operating Revenues	<u>56,126,437</u>	<u>14,240,200</u>	<u>3,262,306</u>	<u>4,144,523</u>	<u>77,773,466</u>
OPERATING EXPENSES					
General and Administrative	1,070,365	649,709	252,445	-	1,972,519
Power Purchased	45,563,355	-	-	-	45,563,355
Transmission Mains	-	1,094,480	-	-	1,094,480
Water Operations	-	1,610,729	2,613,013	-	4,223,742
Sewer Operations	-	3,640,300	-	-	3,640,300
Electric Operations	784,868	-	-	-	784,868
Sanitation Operations	-	-	-	3,471,808	3,471,808
Customer Accounting and Collecting	485,513	671,894	-	-	1,157,407
Customer Service and Information	41,153	-	-	-	41,153
Maintenance and Repair	1,285,287	-	-	-	1,285,287
Sales Expense	38,621	-	-	-	38,621
Taxes and Equivalents	3,537,500	-	-	-	3,537,500
Amortization and Depreciation	2,516,370	4,506,886	1,447,651	43,205	8,514,112
Total Operating Expenses	<u>55,323,032</u>	<u>12,173,998</u>	<u>4,313,109</u>	<u>3,515,013</u>	<u>75,325,152</u>
Net Operating Income	<u>803,405</u>	<u>2,066,202</u>	<u>(1,050,803)</u>	<u>629,510</u>	<u>2,448,314</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest Income	57,085	29,389	7,592	7,209	101,275
Gain (Loss) on Disposal of Capital Assets	241,750	(1,061)	-	(38,834)	201,855
Bad Debts	-	(11,304)	-	(3,990)	(15,294)
Interest Expense	(186,560)	(908,278)	(130,627)	-	(1,225,465)
Miscellaneous Income	-	-	13,581	-	13,581
Total Non-operating Revenues (Expenses)	<u>112,275</u>	<u>(891,254)</u>	<u>(109,454)</u>	<u>(35,615)</u>	<u>(924,048)</u>
Income (Loss) before Operating Transfers	<u>\$ 915,680</u>	<u>\$ 1,174,948</u>	<u>\$ (1,160,257)</u>	<u>\$ 593,895</u>	<u>\$ 1,524,266</u>

NOTE -- Amounts for the Electric Fund are for fiscal year ended June 30, 2022.

CITY OF TUPELO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS

For the year ended September 30, 2022

-Continued-

	Business-Type Activities--Enterprise Funds				Total
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	
OPERATING TRANSFERS IN (OUT)					
Transfer (to) from Northeast MS Regional Water Supply District District for Debt Service	\$ -	\$ (1,180,929)	\$ -	\$ -	\$ (1,180,929)
Total Operating Transfers In (Out)	-	(1,180,929)	-	-	(1,180,929)
Increase (Decrease) in Net Assets Before Capital Contributions	915,680	(5,981)	(1,160,257)	593,895	343,337
Capital Grants and Contributions	-	-	4,523,980	-	4,523,980
Change in Net Position	915,680	(5,981)	3,363,723	593,895	4,867,317
TOTAL NET POSITION -					
Beginning of Year	31,084,249	48,621,062	69,687,181	928,369	150,320,861
TOTAL NET POSITION -					
End of Year	\$ 31,999,929	\$ 48,615,081	\$ 73,050,904	\$ 1,522,264	\$ 155,188,178

NOTE -- Amounts for the Electric Fund are for fiscal year ended June 30, 2022.

See accompanying notes to financial statements.

CITY OF TUPELO
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the year ended September 30, 2022

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
Cash Flows From Operating Activities:					
Receipts from Customers	\$ 54,507,845	\$ 14,275,598	\$ 3,179,124	\$ 4,140,533	\$ 76,103,100
Payments to Suppliers	(44,879,765)	(6,223,313)	(2,869,134)	(3,447,394)	(57,419,606)
Payments to Employees	(2,152,195)	(1,448,320)	(59,260)	(271,497)	(3,931,272)
Payments for Other Services and Charges	(4,755,820)	-	-	-	(4,755,820)
Other Receipts (Payments)	16,728	3,655	-	-	20,383
Net Cash Provided by (Used in) Operating Activities	<u>2,736,793</u>	<u>6,607,620</u>	<u>250,730</u>	<u>421,642</u>	<u>10,016,785</u>
Cash Flows from Noncapital Financing Activities:					
Other Receipts	-	-	13,581	-	13,581
Due To (From) Municipality	81,579	(255,377)	-	(16,334)	(190,132)
Transfers In (Out)	-	(1,180,929)	-	-	(1,180,929)
Net Cash Provided by (Used In) Noncapital Financing Activities	<u>81,579</u>	<u>(1,436,306)</u>	<u>13,581</u>	<u>(16,334)</u>	<u>(1,357,480)</u>
Cash Flows from Capital and Related Financing Activities:					
Capital Contributions	-	-	4,447,146	-	4,447,146
Proceeds from Bonds and Notes Payable	-	-	-	-	-
Payments to City of Tupelo Water G. O. Bonds Fund	-	-	(195,833)	-	(195,833)
Payments for Debt	(315,000)	(3,799,772)	(59,422)	-	(4,174,194)
Purchase of Capital Assets	(2,664,534)	(1,848,652)	(500,434)	-	(5,013,620)
Cost of Removal of Fixed Assets, Net of Salvage	(76,223)	-	-	-	(76,223)
Proceeds from Sale of Capital Assets	241,750	-	-	-	241,750
Conservation Advances from TVA	(45,691)	-	-	-	(45,691)
Interest Paid	(229,950)	(992,478)	(130,627)	-	(1,353,055)
Net Cash Provided by (Used In) Capital and Related Financing Activities	<u>(3,089,648)</u>	<u>(6,640,902)</u>	<u>3,560,830</u>	<u>-</u>	<u>(6,169,720)</u>
Cash Flows from Investing Activities:					
Receivable from Customers for Energy Conservation Loans	43,326	-	-	-	43,326
(Increase) Decrease in Receivable from CSA	(27,342)	-	-	-	(27,342)
Purchase of Certificate of Deposit	-	-	-	-	-
Interest and Dividends	57,085	29,389	7,592	7,209	101,275
Net Cash Provided by (Used In) Investing Activities	<u>73,069</u>	<u>29,389</u>	<u>7,592</u>	<u>7,209</u>	<u>117,259</u>
Net Increase (Decrease) In Cash and Cash Equivalents	<u>(198,207)</u>	<u>(1,440,199)</u>	<u>3,832,733</u>	<u>412,517</u>	<u>2,606,844</u>
Cash and Cash Equivalents--Beginning	<u>7,866,949</u>	<u>5,590,885</u>	<u>25,242,726</u>	<u>1,432,929</u>	<u>40,133,489</u>
Cash and Cash Equivalents--Ending	<u>\$ 7,668,742</u>	<u>\$ 4,150,686</u>	<u>\$ 29,075,459</u>	<u>\$ 1,845,446</u>	<u>\$ 42,740,333</u>

NOTE -- Amounts for the Electric Fund are for fiscal year ended June 30, 2022.

CITY OF TUPELO
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the year ended September 30, 2022

	Business-Type Activities--Enterprise Funds				
	Electric Fund	Water and Sewer Fund	Northeast Mississippi Regional Water Supply District	Solid Waste Fund (Non-Major)	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ 803,405	\$ 2,066,202	\$ (1,050,803)	\$ 629,510	\$ 2,448,314
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Depreciation Expense	2,516,370	4,506,886	1,447,651	43,205	8,514,112
Net Pension Expense	(126,129)	69,551	10,346	(249,291)	(295,523)
Provision for Uncollectible Accounts	6,955	(11,304)	-	(3,990)	(8,339)
Decrease (Increase) in Assets:					
Accounts Receivable	(722,209)	-	(83,182)	-	(805,391)
Unbilled Revenue	(560,725)	(29,535)	-	-	(590,260)
Other Receivables	(324,729)	51,782	-	-	(272,947)
Due from Other Governments	-	-	-	-	-
Inventory	(137,223)	(13,443)	(69,991)	-	(220,657)
Prepaid Expenses	(5,898)	3,655	(11,098)	-	(13,341)
Other Current Assets	(1,156)	-	(7,102)	-	(8,258)
Increase (Decrease) in Liabilities:					
Accounts Payable	970,348	(51,498)	14,828	2,208	935,886
Customer and Other Deposits	282,853	24,455	-	-	307,308
Accrued Expenses	34,931	(9,131)	81	-	25,881
Total Adjustments	<u>1,933,388</u>	<u>4,541,418</u>	<u>1,301,533</u>	<u>(207,868)</u>	<u>7,568,471</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 2,736,793</u>	<u>\$ 6,607,620</u>	<u>\$ 250,730</u>	<u>\$ 421,642</u>	<u>\$ 10,016,785</u>

NOTE -- Amounts for the Electric Fund are for fiscal year ended June 30, 2022.

See accompanying notes to financial statements.

CITY OF TUPELO
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 September 30, 2022

	Agency Funds
ASSETS	
Cash	\$ 1,304,152
Investments	500
TOTAL ASSETS	\$ 1,304,652
 LIABILITIES	
Accounts Payable	\$ 61,848
Due to Complainants	6,964
Due to Insured Employees	381,969
Seized Money Held	853,871
TOTAL LIABILITIES	\$ 1,304,652

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City operates under a Mayor-Council form of government and provides the following services: public safety (police and fire), public services (streets and sanitation), recreation, economic development, utilities (electricity, water and sewer), community services, urban redevelopment and housing, public improvements, planning and zoning, and general administrative services.

The City has elected to apply all Governmental Accounting Standards Board (GASB) pronouncements, applicable Financial Accounting Standards Board (FASB) pronouncements, and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The accounting policies of the City of Tupelo conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

FINANCIAL REPORTING ENTITY - BASIS OF PRESENTATION

Government-Wide and Fund Financial Statements

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information on all non-fiduciary activities of the primary government and its component units. The statements distinguish between those activities of the City that are governmental, which are normally supported by taxes and intergovernmental revenues, and those that are considered business-type activities, which rely to a significant extent on fees and charges for support. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of net position presents the financial condition of the governmental and business-type activities for the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for the business-type activities of the City. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fund Financial Statements

During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of governmental and enterprise fund financial statements are on major funds. Each major fund is presented in a separate column. Non-major funds, where applicable, are aggregated and presented in a single column. Fiduciary funds are reported by type.

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 proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund 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 they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Significant revenues considered to be susceptible to accrual in addition to general property taxes include sales tax and various categorical grants. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Types

Governmental Funds

General Fund – The General Fund is used to account for all financial resources of the primary government except those required to be accounted for in another fund. The majority of current operations are financed by this fund. Transfers to other funds and agencies are made from this fund. Monies from other funds may be received unless prohibited by the purpose and object of such funds. This is a major fund.

Debt Service Funds – Debt Service Funds were established to receive and account for resources restricted for the payment of interest and principal on general improvement and school bonds, and notes and capital leases. These are non-major governmental funds.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Capital Projects Funds – Capital Projects Funds are used to account for financial resources such as proceeds from the sale of bonds, bond anticipation notes, capital notes, transfers from governmental funds, and federal and state grants, all provided for the specific purpose of constructing, reconstructing or acquiring permanent or semi-permanent capital improvements. Capital improvements intended for Enterprise Fund use are not included in the Capital Projects Funds. These are non-major governmental funds except for the City Infrastructure Fund, which is considered major.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific federal and state grants that are legally restricted to expenditures for specified purposes. These are non-major governmental funds.

Proprietary Funds

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 for the proprietary funds are as follows: sale of water for the Water Fund, refuse collection charges for the Solid Waste Fund, and sale of electricity for the Electric Fund. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Electric Fund – This fund is used to account for the City's electric distribution system. This fund is responsible for electric power delivery to the residents of the City of Tupelo.

Combined Water and Sewer Fund – This fund is used to account for the City's water treatment and distribution system. This fund is responsible for water delivery to the residents of the City of Tupelo.

Solid Waste Management Fund – This fund is used to account for the cost of providing solid waste services to the City.

Northeast Mississippi Regional Water Supply District Fund (Water District) – This fund is used to account for the activities of the water supply district as a blended component unit.

Fiduciary Funds

Agency Funds - Agency Funds are used to account for assets held by the City as an agent for employees, other individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Component Units

As required by generally accepted accounting principles, these financial statements present the primary city government and its component units, entities over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships).

Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary city government. The discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the city government.

Component units of the City, except the Tupelo Public Improvement Corporation, issue separately audited financial statements. Separate financial statements for the Water District and the Airport Authority may be obtained from the City's Budget and Accounting Department.

**Blended Component
Unit Presented
with the Primary
Government**

**Description of Activities and
Relationship to the City**

Presented As

Tupelo Public
Improvement
Corporation

This corporation accounts for most of the construction for the coliseum. Certificates of Participation were issued to finance this project with a pay-back period of twenty years.

Debt Service
Fund

Component units are reported in the City's general purpose financial statements as shown in the following table:

Northeast
Mississippi
Regional Water
Supply District
(Water District)

This entity constructs and operates facilities to supply an alternative source of water to Tupelo, Lee County and adjoining areas. The Water District is governed by a Board of Commissioners consisting of eleven (11) members: five (5) appointed by Lee County, Mississippi, five (5) appointed by the City of Tupelo, and one (1) by a consensus of the two governments.

Enterprise
Fund

The Water District is reported as a component unit by the City of Tupelo under the fiscal dependency criterion. The Water District cannot, in substance, issue bonded debt because any bonded debt would be junior and subordinate to City of Tupelo Bonds issued for the project.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

<u>Discretely Presented Component Unit</u>	<u>Description of Activities and Relationship to the City</u>
Tupelo Airport Authority (Airport Authority)	They plan, establish, develop, construct, enlarge, improve, maintain, equip, operate, regulate and protect the Airport and Air Navigation facilities. They also develop and operate an industrial park. The City appoints all members of the governing board and provides a material subsidy primarily for capital improvements.

The general purpose financial statements do not include funds of the Tupelo Public School District because the City does not have financial accountability for the school district.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the statement of financial position will sometimes report a separate section for deferred outflows and deferred inflows of resources. These separate financial statement elements, deferred inflows and deferred outflows, represent a consumption of net position that applies to future periods (deferred outflows) or an acquisition of net position that applies to future periods (deferred inflows). The City has deferred outflows and inflows related to pensions. See Note 12 for further details.

LONG-TERM DEBT AND BOND DISCOUNTS / PREMIUMS

In the government-wide, proprietary, and component unit financial statements, outstanding debt is reported as liabilities. Bond discounts or premiums are capitalized and amortized over the terms of the respective bonds using a straight line method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

CAPITAL ASSETS

The City's property, plant, equipment and infrastructure with useful lives of more than one year are stated at historical cost or estimated historical costs and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Proprietary and component unit capital assets are also reported in their respective fund and component unit financial statements. The City generally capitalizes assets with costs of \$5,000 or more. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

The estimated useful lives are as follows:

<i>Electric Plant Assets:</i>	
Transmission Plant	33 - 36 years
Electric Distribution Plant	20 - 50 years
General Electric Plant	10 - 50 years
<i>Airport Facilities:</i>	
Equipment	2 - 15 years
Furniture and Fixtures	7 - 10 years
Runways/Taxiway and Lighting	7 - 25 years
<i>City Assets:</i>	
Equipment	3 - 10 years
Buildings	30 - 40 years
Other Improvements	20 years
Infrastructure	20 - 50 years

CASH AND INVESTMENTS

Cash consists of amounts on deposit with financial institutions in demand accounts, savings accounts and certificates of deposit with original maturities of three months or less from the date of acquisition. Cash is valued at cost. Investments consist of US Treasury notes and US government securities funds. The City deposits funds in the financial institutions selected by the City Council in accordance with state statutes. Deposits: custodial credit risk - the collateral for public entities' deposits in financial institutions is now 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 entities are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

The carrying amount of the City's deposits with financial institutions was \$104,937,123, and the bank balance was \$108,705,953. The carrying amount for the Tupelo Airport Authority was \$1,593,125, and the bank balance was \$1,598,385.

Investments: *interest rate risk* - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy is to hold all investments to maturity, thereby reducing any interest rate risk. *Credit risk* - State statutes, city bond ordinances and city resolutions authorize the City's investments. The City is authorized, 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, municipality or school district of this state, when such county, municipal or school district bonds have been properly approved; or in interest-bearing time certificates of deposit with any financial institution approved for the deposit of funds. For reporting purposes, certificates of deposit are classified as investments. Investments are valued at cost or amortized cost except for investments in the Deferred Compensation Fund that are reported at market value.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

INVENTORIES

Inventories for the Electric Fund and Combined Water and Sewer Fund are valued at average cost. Inventories for governmental fund types are valued at actual cost under the first-in, first-out method. The City uses the consumption method for inventories; thus, inventories are recorded as expenditures or expenses when they are used.

The Water District maintains a chemical inventory, which is recorded at cost (calculated on the first-in, first-out basis).

LOANS TO OTHER FUNDS OR OTHER GOVERNMENTAL UNITS

Advances represent the non-current portions (due after one year) of interfund loans or loans to other governmental units. The current portions of loans are reported as "Due From" in the asset accounts and are considered available resources.

CASH EQUIVALENTS

For purposes of the statement of cash flows, the Enterprise Funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when acquired to be cash equivalents.

FUND BALANCES / NET POSITION

On the government-wide and proprietary fund statement of net position, the City reports net position in the following three categories:

Net Investment in Capital Assets – consists of capital assets net of accumulated depreciation reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition or construction of those assets.

Restricted Net Position – consists of assets, less any related liabilities, restricted externally by creditors, grantors, contributors, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – consists of net position that is not classified as net investment in capital assets or restricted net position.

GASB Statement No. 54. *Fund Balance Reporting and Governmental Fund Type Definitions* – this statement enhances the usefulness of fund balance information by providing clearer fund balance classifications and clarifying the existing governmental fund type definitions. The fund balance amounts for governmental funds have been reclassified in accordance with this GASB statement. See the below notes for further descriptions of the City's fund balance classifications and policies.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

FUND BALANCES / NET POSITION – continued

On the fund financial statements, the governmental funds balance sheet reports assets in excess of liabilities as fund balances. The fund balances are segregated into the following classifications indicating the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent:

Nonspendable – the fund balance is reported as nonspendable when the resources are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted – the fund balance is reported as restricted when constraints placed on the resources are (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – the fund balance is reported as committed for amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the council. Committed amounts cannot be uncommitted except by removing the constraints through the same formal action.

Assigned – the fund balance is reported as assigned for resources that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be expressed by the board of aldermen or an official to which the board has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – the unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that is not otherwise reported as restricted or assigned to specific purposes. This classification is also used to report any negative fund balance in other governmental funds.

RESTRICTED ASSETS

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the combined balance sheet because their use is limited by applicable bond covenants.

The Water District and the Tupelo Airport Authority reports as restricted all assets that are subject to legal, contractual and/or grant restrictions.

PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Tupelo's participation in the Public Employees' Retirement System of Mississippi (PERS), and additions to/deductions from the City of Tupelo's fiduciary net position have been determined on the same basis as they are reported by the Public Employees' Retirement System of Mississippi (PERS). For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employees' Retirement System of Mississippi (PERS). Investments are reported at fair value.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

RECLASSIFICATIONS

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

NOTE 2 - FIREMEN AND POLICEMEN RETIREMENT FUND

The City maintains the Firemen and Policemen Retirement Fund (a Special Revenue Fund) for the purpose of making payments to the Public Employee's Retirement System (PERS) of Mississippi for the funding of pensions of firemen and policemen employed prior to March 1, 1976. During the fiscal year ended September 30, 1987, the PERS assumed control of the Municipal Firemen's and Policemen's Retirement System, under which these employees are covered, and the fund's assets previously held by a bank trustee were transferred to PERS at that time.

Revenues of the fund for the year ended September 30, 2022, consist of allocations of general property ad valorem taxes of \$868,302 and homestead exemption reimbursement of \$31,616 derived from a 1.61 mill levy. Accumulated plan benefit information, as estimated by consulting actuaries, and plan net position for the fund are as follows:

Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 4,698,452</u>
Assumed Rate of Return Used in Plan Evaluation	7.75%
Plan Evaluation Date	June 30, 2022
Plan Assets Available for Benefits as of June 30, 2022	<u>\$ 4,411,000</u>

The legislative act under which the retirement plan was established does not require the City to maintain statutory or actuarial reserves to provide for future requirements. Under the statute, if funds are insufficient to make all payments, the beneficiaries cannot file suit against the City, but amounts available are to be prorated until such time funds generated by the tax levy are sufficient to make all payments for the full amounts allowed. The Mississippi Legislature of 1976 passed House Bill 1471 which provided a new retirement system for uniformed and sworn firemen and policemen at the option of the municipality. The City of Tupelo exercised the option, and firemen and policemen employed subsequent to February 29, 1976, are members of the Public Employees' Retirement System of the State.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 3 - BUDGETARY BASIS

The Mayor and City Council generally follow the following proposed budget calendar of the State Department of Audit in establishing the budgetary data reflected in the financial statements:

- (1) The Mayor and City Council formulate the budget policy at the May board meeting.
- (2) Department budget requests are prepared by the appropriate people and submitted by the July board meeting.
- (3) A proposed budget is presented at the August meeting and a notice of public budget hearings and availability of the budget for inspection is published.
- (4) Between August 15th-30th a public hearing is held and the budget is adopted. The anticipated tax levy is reviewed to determine whether public notice is required on any levy.
- (5) Between September 1st-15th the budget must be adopted and the tax levy set.
- (6) Between September 1st-30th, in accordance with the City's population, the budget must be published in a municipal newspaper.
- (7) And, between September 15th-30th the budget as adopted should be written up, filed with the municipal clerk and public notice given of the availability of the budget for inspection. Expenditures may not legally exceed budgeted appropriations at the activity level. During the year, several supplementary appropriations were necessary.
- (8) Further, budgets are used as management control devices in the General Debt Service and Proprietary Funds. These budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except the Proprietary Fund recognizes all expenditures for debt as expense and no depreciation expense is recognized.

Section 21-35-25, Miss. Code Ann. (1972), provides for the revision of the final adopted budget. This law allows governing authorities to revise the budget at any time. The only exception is it is limited to one revision during the first three months of a new term of office, and this revision must be made by the last regular meeting in August.

At all other times, governing authorities must revise the budget (at a regular council meeting) to bring it into proper balance at any time a deficit is indicated or when it appears at any time prior to the regular July meeting that budgeted revenues will not materialize.

Public notice must be provided when budget amendments result in a 10 percent increase or decrease in a municipal department's total budget. For purposes of determining if a 10 percent change has occurred, all amendments made to a department's budget since its budget was originally adopted, or since the last adopted published revision, must be added together.

Section 21-35-15, Miss. Code Ann. (1972), provides that expenditures shall not exceed budget estimates, measured at the lowest level adopted in the budget, except for capital outlay, election expenses and payment of emergency warrants.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 3 - BUDGETARY BASIS – continued

The City budgets its Enterprise Funds as required by state law. However, the budgets were not on the "capital maintenance" measurement focus and were not in a format comparable to the actual reporting format used by the City to maintain its books and the format used to prepare the City's financial statements included in this report; consequently, comparison between budgeted amounts and actual results per the financial statements was not practicable.

NOTE 4 - GENERAL PROPERTY TAXES

General property taxes, other than motor vehicles and mobile homes, attach as an enforceable lien on property as of January 1 for the previous calendar year and are due by February 1 based on the levy set by the City Council the previous September. Taxes on motor vehicles and mobile homes attach as an enforceable lien at various dates throughout the year based on when the property was acquired by the owner and are due in the month of acquisition and annually thereafter based on the annual levy in effect at that time. All property taxes, including motor vehicle taxes, are collected by the Lee County Tax Collector and remitted to the City. The County Tax Collector also collects taxes for the Tupelo Public School District (TPSD), which includes property outside the City limits, but within the School District.

The adjusted assessed valuation of the taxable property of the City and the Tupelo Public School District for which current payment was due during the fiscal year ended September 30, 2022 is as follows:

	City	TPSD
Real Property	\$ 377,393,245	\$ 15,397,845
Personal Property - Other Than Motor Vehicles & Mobile Homes	105,410,661	9,854,551
Personal Property - Motor Vehicles & Mobile Homes	65,631,910	4,568,395
	\$ 548,435,816	\$ 29,820,791

The City levied a tax millage of 32.47 mills and 64.10 mills on the assessed valuation of the City and Tupelo Public School District property, respectively. The millage was allocated as follows:

	City	TPSD
General Fund	11.72	0.00
Library Fund	0.94	0.00
City Bond and Interest Fund	8.20	0.00
Firemen and Policemen Retirement Fund	1.61	0.00
City Thoroughfare Fund	10.00	0.00
School Bonds Payable	0.00	6.10
Short-Term Debt	0.00	3.00
School Maintenance Fund	0.00	55.00
	32.47	64.10

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 4 - GENERAL PROPERTY TAXES – continued

Collections for the School Bonds Payable, School Maintenance Fund, and the Short-Term Debt are remitted by the County and/or the City to the Tupelo Public School District.

NOTE 5 - CAPITAL ASSETS

The following is a summary of capital asset activity as of September 30, 2022:

	Balance Oct. 1, 2021	Acquisitions	Capitalized Construction, Sales, or Retirements	Balance Sept. 30, 2022
Governmental Activities:				
Capital Assets, not being Depreciated:				
Land	\$ 14,360,706	\$ 142,930	\$ (11,464)	\$ 14,492,172
Construction in Progress	37,304,941	7,554,143	(34,319,415)	10,539,669
Total Capital Assets, not being Depreciated:	51,665,647	7,697,073	(34,330,879)	25,031,841
Capital Assets being Depreciated:				
Buildings and Improvements	113,205,048	1,328,431	19,726,474	134,259,953
Machinery and Equipment	30,725,398	1,636,908	(787,748)	31,574,558
Infrastructure	149,336,563	-	14,592,940	163,929,503
Total Capital Assets, being Depreciated	293,267,009	2,965,339	33,531,666	329,764,014
Less Accumulated Depreciation for:				
Buildings and Improvements	(34,782,300)	(3,148,515)	-	(37,930,815)
Machinery and Equipment	(21,871,946)	(1,872,120)	726,654	(23,017,412)
Infrastructure	(89,193,140)	(5,073,376)	-	(94,266,516)
Total Accumulated Depreciation	(145,847,386)	(10,094,011)	726,654	(155,214,743)
Total Governmental Activities Capital Assets, net	\$ 199,085,270	\$ 568,401	\$ (72,559)	\$ 199,581,112

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Item # 6.

NOTE 5 - CAPITAL ASSETS – continued

	Balance Oct. 1, 2021	Acquisitions	Capitalized Construction, Sales, or Retirements	Balance Sept. 30, 2022
Business-Type Activities:				
Capital Assets, not being Depreciated:				
Land	\$ 1,864,705	\$ -	\$ -	\$ 1,864,705
Construction in Progress	6,518,032	1,408,811	(4,315,779)	3,611,064
Total Capital Assets, not being Depreciated:	8,382,737	1,408,811	(4,315,779)	5,475,769
Capital Assets being Depreciated:				
Buildings and Improvements	263,329,729	2,458,822	3,490,134	269,278,685
Machinery and Equipment	28,742,199	1,104,973	(295,566)	29,551,606
Total Capital Assets, being Depreciated	292,071,928	3,563,795	3,194,568	298,830,291
Less Accumulated Depreciation for:				
Buildings and Improvements	(108,522,935)	(6,786,455)	901,868	(114,407,522)
Machinery and Equipment	(16,861,129)	(1,727,657)	255,669	(18,333,117)
Total Accumulated Depreciation	(125,384,064)	(8,514,112)	1,157,537	(132,740,639)
Total Business-Type Activities				
Capital Assets, net	\$ 175,070,601	\$ (3,541,506)	\$ 36,326	\$ 171,565,421
Discretely Presented Component Unit:				
Capital Assets, not being Depreciated:				
Land	\$ 6,099,049	\$ -	\$ -	\$ 6,099,049
Construction in Progress	801,758	205,044	(90,607)	916,195
Total Capital Assets, not being Depreciated:	6,900,807	205,044	(90,607)	7,015,244
Capital Assets being Depreciated:				
Buildings and Improvements	51,354,826	82,933	-	51,437,759
Machinery and Equipment	2,261,418	391,726	(122,651)	2,530,493
Total Capital Assets, being Depreciated	53,616,244	474,659	(122,651)	53,968,252
Less Accumulated Depreciation for:				
Buildings and Improvements	(29,320,246)	(1,263,254)	-	(30,583,500)
Machinery and Equipment	(1,295,062)	(149,294)	112,384	(1,331,972)
Total Accumulated Depreciation	(30,615,308)	(1,412,548)	112,384	(31,915,472)
Total Component Unit				
Capital Assets, net	\$ 29,901,743	\$ (732,845)	\$ (100,874)	\$ 29,068,024
Total Capital Assets	\$ 404,057,614	\$ (3,705,950)	\$ (137,107)	\$ 400,214,557

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 5 - CAPITAL ASSETS – continued

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental Activities:

General Government	\$ 1,153,479
Public Safety	1,194,013
Public Works	5,904,758
Culture and Recreation	<u>1,841,761</u>

Total Depreciation Expense - Governmental Activities	\$ <u>10,094,011</u>
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Business-Type Activities:

Electric Department	\$ 2,516,370
Water and Sewer	4,506,886
Northeast Mississippi Regional Water Supply District	43,205
Solid Waste	<u>1,447,651</u>

Total Depreciation Expense - Business-Type Activities	\$ <u>8,514,112</u>
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Total Depreciation Expense - Discretely Presented Component Unit	\$ <u>1,412,548</u>
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NOTE 6 - LONG-TERM DEBT

BONDS PAYABLE

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds include General City Bonds, G. O. Water Bonds, and Special Obligation, and School Bonds.

During 2021, the City issued tax increment limited obligation bonds, series 2021, in the amount of \$616,000. The purpose of this bond issue is to provide funds for Fairpark District development projects.

Special Assessments General Obligation Bonds are secured by an irrevocable pledge of the special assessment ad valorem taxes to be levied annually upon the property benefited by the project. The full faith, credit and resources of the City are irrevocably pledged for the payment of the principal and interest on the bonds.

Limited Obligation Tax Increment Bonds are secured by an irrevocable pledge of the ad valorem taxes to be levied annually upon incremental increase in assessed value of all taxable real property within and forming a part of The Mall at Barnes Crossing Project.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 6 - LONG-TERM DEBT – continuedNOTES PAYABLE AND STATE REVOLVING LOANS

Fifteen different capital improvement revolving loans make up the September 30, 2022 notes payable balance and are included in both governmental activities and business-type activities. All of the loans are in repayment status with a total outstanding balance of \$35,388,946.

Northeast Mississippi Regional Water Supply District has incurred long-term debt with the Drinking Water Systems Improvements Revolving Loan Fund as administered by the Mississippi Department of Health and the Mississippi Department of Environmental Quality in conjunction with three construction projects.

CHANGES IN LONG-TERM LIABILITIES

During the fiscal year, the following changes occurred in long-term debt:

	Fund Debt Retired By	Balances Oct. 1,	Additions	Reductions	Balances Sept. 30	Current Portion
Governmental Activities:						
General Obligation	Debt Service	\$41,560,529	\$ -	\$ 3,985,529	\$37,575,000	\$2,605,000
Limited Obligations						
Tax Increment	Debt Service	786,000	-	85,000	701,000	97,000
Special Obligation Bonds	Debt Service	25,000,000	-	-	25,000,000	-
Notes Payable	General	6,154,926	-	3,460,699	2,694,227	245,814
Bond Premiums		<u>5,245,878</u>	<u>-</u>	<u>340,115</u>	<u>4,905,763</u>	<u>-</u>
Total Governmental Activities		<u>\$78,747,333</u>	<u>\$ -</u>	<u>\$ 7,871,343</u>	<u>\$70,875,990</u>	<u>\$2,947,814</u>

	Fund Debt Retired By	Balances Oct. 1,	Additions	Reductions	Balances Sept. 30	Current Portion
Business-Type Activities:						
General Obligation	Water/Sewer	\$ 164,471	\$ -	\$ 164,471	\$ -	\$ -
Special Obligation Bonds	Water/Sewer	7,560,000	-	490,000	7,070,000	505,000
Special Obligation Bonds	Electric*	4,855,000	-	315,000	4,540,000	325,000
Notes Payable	Water/Sewer	35,840,020	-	3,145,301	32,694,719	3,203,286
State Revolving Loan	NEMSRWSD	59,422	-	59,422	-	-
Bond Premiums		<u>1,255,573</u>	<u>-</u>	<u>115,859</u>	<u>1,139,714</u>	<u>-</u>
Total Business-Type Activities		<u>\$49,734,486</u>	<u>\$ -</u>	<u>\$ 4,290,053</u>	<u>\$45,444,433</u>	<u>\$4,033,286</u>

*Amounts for Electric Fund are at June 30, 2022.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 6 - LONG-TERM DEBT – continued

DEBT SERVICE REQUIREMENTS TO MATURITY

Annual debt service requirements to maturity are as follows:

Year Ending September 30,	Governmental Activities					Total
	General Obligation	Limited Obligations Tax Increment	Special Obligation	Notes Payable	Interest	
2023	\$ 2,605,000	\$ 97,000	\$ -	\$ 245,814	\$ 2,716,767	\$ 5,664,581
2024	3,005,000	104,000	305,000	253,245	2,295,303	5,962,548
2025	3,120,000	46,000	620,000	382,890	2,518,646	6,687,536
2026	3,235,000	48,000	635,000	146,796	2,395,459	6,460,255
2027	3,000,000	50,000	655,000	151,261	2,284,189	6,140,450
2028-2032	14,035,000	290,000	4,850,000	828,177	9,661,717	29,664,894
2033-2037	7,875,000	66,000	6,295,000	461,376	4,591,933	19,289,309
2038-2042	700,000	-	5,760,000	224,668	2,083,255	8,767,923
2043-2047	-	-	4,010,000	-	965,037	4,975,037
2048-2049	-	-	1,870,000	-	122,650	1,992,650
Total	\$ 37,575,000	\$ 701,000	\$25,000,000	\$ 2,694,227	\$ 29,634,956	\$ 95,605,183

Year Ending September 30,	Business-Type Activities				Total
	Special Obligation	Notes Payable	Interest		
2023	\$ 830,000	\$ 3,203,286	\$ 1,127,770	\$ 5,161,056	
2024	855,000	3,262,380	1,043,777	5,161,157	
2025	900,000	3,296,442	940,935	5,137,377	
2026	945,000	3,202,458	837,094	4,984,552	
2027	995,000	2,954,549	735,461	4,685,010	
2028-2032	5,755,000	8,129,404	2,370,901	16,255,305	
2033-2037	1,330,000	7,237,097	484,894	9,051,991	
2038-2040	-	1,409,103	25,053	1,434,156	
Total	\$ 11,610,000	\$ 32,694,719	\$ 7,565,885	\$ 51,870,604	

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 6 - LONG-TERM DEBT – continued

DUE TO CITY OF TUPELO G.O. BONDS FUND

The Water District has pledged proceeds sufficient to pay the principal and interest of and redemption premium, if any, on the proportion of the bonds which are not paid with the proceeds of the Special Sales Tax. The District is required to make monthly deposits of interest and principal with a corporate trustee. The District reflects payments of interest as interest expense and the payment of principal on the refunding bonds as a reduction in Due to City of Tupelo Water G.O. Bonds Fund. One-half of the outstanding Series 2019 refunding bonds are shown as Due to City of Tupelo G.O. Bonds Fund, current and long-term portions.

Scheduled Payments are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 205,833	\$ 115,648	\$ 321,481
2024	207,500	107,415	314,915
2025	213,750	99,115	312,865
2026	225,417	90,564	315,981
2027	235,833	81,548	317,381
2028 - 2032	1,352,917	256,956	1,609,873
2033 - 2034	<u>386,667</u>	<u>20,671</u>	<u>407,338</u>
	<u>\$ 2,827,917</u>	<u>\$ 771,917</u>	<u>\$ 3,599,834</u>

STATE REVOLVING LOANS

Northeast Mississippi Regional Water Supply District has incurred long-term debt with the Drinking Water Systems Improvements Revolving Loan Fund as administered by the Mississippi Department of Health and the Mississippi Department of Environmental Quality in conjunction with two construction projects. The loan balances increase when administrative fees (deferred charges to be amortized over the life of the loan) were charged and project costs were reimbursed. Interest began accruing on the original construction contract completion date at 3%. Interest accrued before the initiation of the repayment schedule will be added to the amount of the loan to be repaid. The loans are payable in 236/237 monthly installments.

**CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE 7 - RENTALS UNDER OPERATING LEASES

TUPELO AIRPORT AUTHORITY RENTALS UNDER OPERATING LEASES

The Authority has entered into agreements to lease airport land and facilities to an airline, car rental agencies, fixed base operators and individuals. The following is a schedule by years of minimum future rental payments receivable on non-cancellable operating leases as of September 30, 2022:

<u>Year Ending September 30,</u>	
2023	\$ 417,291
2024	415,372
2025	378,642
2026	380,199
2027	381,775
2028 - 2032	780,985
2033 - 2037	<u>666,960</u>
Total Minimum Future Rentals	<u>\$ 3,421,224</u>

NOTE 8 - TVA HOME INSULATION PROGRAM - ELECTRIC FUND

Other Assets of the Electric Fund include \$63,190 receivable from customers for energy conservation loans and represents unbilled amounts due from customers as a result of their participation in an energy conservation program sponsored by TVA in which customers install energy conservation measures approved by a TVA energy advisor. The installation charges are paid by the Electric Department and billed to the customer over a period of time on the customer's monthly utility bill. TVA reimburses the Electric Department for amounts paid out under the program. Repayments are made to TVA by the Electric Department as collections are made from the customers. Advances from TVA for energy conservation loans represent the amounts advanced by TVA, net of repayments, under this program.

NOTE 9 - DUE FROM/TO OTHER FUNDS AND ADVANCES TO/FROM OTHER FUNDS

Individual fund Due from Other Funds and Due to Other Funds balances as of September 30, 2022 were:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 2,319,000	\$ -
Proprietary Funds:		
Electric Fund	1,128	52,596
Water and Sewer Fund	29,298	2,320,128
Solid Waste Management Fund	<u>23,298</u>	<u>-</u>
Total	<u>\$ 2,372,724</u>	<u>\$ 2,372,724</u>

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 10 - NONCURRENT ASSETS

The following receivable at September 30, 2022 was not received within sixty days after that date and, therefore, are not deemed to constitute available spendable resources and are not a component of net current assets:

Rental Rehabilitation Fund (a Special Revenue Fund)	
Notes Receivables	\$ <u>70,814</u>

NOTE 11 - CONTRIBUTED CAPITAL

Certain expenditures for airport capital improvements are significantly funded through the Airport Improvement Program (AIP) of the Federal Aviation Administration, with certain matching funds provided by the City of Tupelo and State of Mississippi. Capital funding provided under government grants is considered earned as the related allowable expenditures are incurred. Grants for capital asset acquisition, facility development and rehabilitation are reported as Capital Contributions in the Statement of Revenues, Expenses and Changes in Net Position.

The Water and Sewer fund recognizes capital grants and contributions in the Statement of Revenues, Expenses, and Changes in Net Position when received by an intermediary governmental entity.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN

Plan Description - Employees of the City of Tupelo and the Tupelo Airport Authority are provided a defined benefit pension plan through the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing agent multiple-employer pension plan. The Public Employees' Retirement System of Mississippi (PERS) was created with the purpose to provide pension benefits for all state and public education employees, sworn officers of the Mississippi Highway Safety Patrol, other public employees whose employers have elected to participate in the System, and elected members of the State Legislature and the President of the Senate. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Retirement System of Mississippi, PERS Building, 429 Mississippi Street, Jackson, MS 39201 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided - For the cost-sharing plan 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% 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% 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 (the actuarial reduction for less than 30 years or below age 65 apply only to those who became members on or after July 1, 2011). 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.

Employee membership data related to the Plan, as of June 30, 2021 was as follows:

Inactive Members or Beneficiaries Currently Receiving Benefits	112,158
Inactive Members Assumed Eligible for a Benefit at Retirement Date	16,887
Inactive Members Assumed Not to Receive Service Retirement Benefits	68,026
Active Members	145,673
Total	<u>342,744</u>

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

Contributions - The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. PERS members are required to contribute 9.00% of their annual covered salary and the City of Tupelo is required to contribute at an actuarially determined rate. The current rate is 17.40% of annual covered payroll. The contributions are deducted from the employees' wages or salary and remitted by the City to PERS on a monthly basis. By law, employer contributions are required to be paid. The employer's actuarially determined contribution and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

The following detailed analysis of payroll, pension liability, liability percentage, pension expense, deferred outflows, and deferred inflows, will be divided among the City of Tupelo (all funds except the following), the Coliseum Project Fund, Northeast Mississippi Regional Water Supply District (Water District), the Tupelo Airport Authority, the Water and Sewer Fund, and the Electric Fund (as of June 30, 2022). Separate employer contributions and employer allocation percentages are required for each of these entities.

Covered payroll below refers to all compensation paid to active employees covered by the Plan.

For the year ended September 30, 2022, the City of Tupelo's total payroll for all employees was \$18,917,565. Total covered payroll was \$18,620,328.

For the year ended September 30, 2022, the Coliseum Project Fund's total payroll for all employees was \$849,575. Total covered payroll was \$760,385.

For the year ended September 30, 2022, the Water District's total payroll for all employees was \$47,342. Total covered payroll was also \$47,342.

For the year ended September 30, 2022, the Tupelo Airport Authority's total payroll for all employees was \$531,859. Total covered payroll was \$515,167.

For the year ended September 30, 2022, the Water and Sewer Fund's total payroll for all employees was \$1,439,189. Total covered payroll was \$1,425,431.

For the year ended June 30, 2022, the Electric Fund's total payroll for all employees was \$2,187,126. Total covered payroll was \$2,187,126.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At September 30, 2022, the City of Tupelo reported a liability of \$53,329,121 for its proportionate share of the net pension liability. The City of Tupelo share does include the Solid Waste Fund. The Coliseum Project Fund reported a liability of \$2,237,853 for its proportionate share. The Water District reported \$205,835, the Tupelo Airport Authority reported \$1,406,687, and the Water and Sewer Fund reported \$4,400,078. The Electric Fund as of June 30, 2022, reported a liability of \$4,675,212 for its proportionate share of the net pension liability.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

The net pension liability was measured as of June 30, 2022, and the total pension liability percentage used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of Tupelo's proportion of the net pension was based on a projection of the City of Tupelo's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the City of Tupelo's proportion was 0.259085 percent. At June 30, 2022, the proportionate share for the Coliseum Project Fund was 0.010872 percent. At June 30, 2022, the proportionate share for the Water District was 0.0010 percent. At June 30, 2022, the proportionate share for the Tupelo Airport Authority was 0.006834 percent. At June 30, 2022, the proportionate share for the Water and Sewer Fund was 0.021377 percent.

For the Electric Fund, the net pension liability was measured as of June 30, 2021, and the total pension liability percentage used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2021, the Electric Fund's proportion was 0.031631 percent.

For the year ended September 30, 2022, the City of Tupelo (including the Solid Waste Fund) recognized pension expense of \$1,435,974. At September 30, 2022, the City of Tupelo 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
Difference Between Expected and Actual Experience	\$ 755,103	\$ -
Net Difference Between Projected and Actual Investment Earnings	2,801,105	-
City Pension Contributions Subsequent to the Measurement Date	919,611	-
Changes of Assumptions	1,844,450	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	-	4,172,304
Total	\$ <u>6,320,269</u>	\$ <u>4,172,304</u>

The \$919,611 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount
2023	\$ (215,246)
2024	(226,103)
2025	(1,224,081)
2026	<u>2,893,784</u>
Total	\$ <u>1,228,354</u>

For the year ended September 30, 2022, the Coliseum Project Fund recognized pension expense of (\$50,627). At September 30, 2022, the Coliseum Project Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 31,686	\$ -
Net Difference Between Projected and Actual Investment Earnings	117,543	-
Coliseum Pension Contributions Subsequent to the Measurement Date	35,994	-
Changes of Assumptions	77,399	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	<u>78,962</u>	<u>412,714</u>
Total	<u>\$ 341,584</u>	<u>\$ 412,714</u>

The \$35,994 of deferred outflows of resources resulting from the Coliseum Project Fund's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount
2023	\$ (148,872)
2024	(82,762)
2025	3,078
2026	<u>121,432</u>
Total	<u>\$ (107,124)</u>

For the year ended September 30, 2022, the Water District recognized pension expense of \$18,587. At September 30, 2022, the District 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
Difference Between Expected and Actual Experience	\$ 2,914	\$ -
Net Difference Between Projected and Actual Investment Earnings	16,096	-
Water District Pension Contributions Subsequent to the Measurement Date	2,101	-
Changes of Assumptions	-	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	<u>3,612</u>	<u>2,908</u>
Total	<u>\$ 24,723</u>	<u>\$ 2,908</u>

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

The \$2,101 of deferred outflows of resources resulting from the Water District’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	<u>Amount</u>
2023	\$ 6,532
2024	4,450
2025	(2,436)
2026	11,168
Total	<u>\$ 19,714</u>

For the year ended September 30, 2022, the Tupelo Airport Authority recognized pension expense of \$106,185. At September 30, 2022, the Tupelo Airport Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 19,918	\$ -
Net Difference Between Projected and Actual Investment Earnings	73,886	-
TAA’s Pension Contributions Subsequent to the Measurement Date	23,610	-
Changes of Assumptions	48,652	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	<u>218,273</u>	<u>16,709</u>
Total	<u>\$ 384,339</u>	<u>\$ 16,709</u>

The \$23,610 of deferred outflows of resources resulting from the Tupelo Airport Authority’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	<u>Amount</u>
2023	\$ 114,716
2024	105,944
2025	47,029
2026	76,331
Total	<u>\$ 344,020</u>

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

For the year ended September 30, 2022, the Water and Sewer Fund recognized pension expense of \$69,551. At September 30, 2022, the Water and Sewer Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 62,302	\$ -
Net Difference Between Projected and Actual Investment Earnings	231,114	-
Water and Sewer Fund Pension Contributions Subsequent to the Measurement Date	69,540	-
Changes of Assumptions	152,181	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	-	392,193
Total	<u>\$ 515,137</u>	<u>\$ 392,193</u>

The \$69,540 of deferred outflows of resources resulting from the Water and Sewer Fund's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	<u>Amount</u>
2023	\$ (68,474)
2024	(9,501)
2025	(107,382)
2026	<u>238,761</u>
Total	<u>\$ 53,404</u>

For the year ended June 30, 2022, the Electric Fund recognized pension expense of (\$126,129). At June 30, 2022, the Electric Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference Between Expected and Actual Experience	\$ 74,757	\$ -
Net Difference Between Projected and Actual Investment Earnings	-	1,407,974
Electric Fund's Pension Contributions Subsequent to the Measurement Date	400,404	-
Changes of Assumptions	359,755	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	-	734,239
Total	<u>\$ 834,916</u>	<u>\$ 2,142,213</u>

The \$400,404 of deferred outflows of resources resulting from the Electric Fund's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	<u>Amount</u>
2023	\$ (528,337)
2024	(441,496)
2025	(318,300)
2026	<u>(419,568)</u>
Total	<u>\$ (1,707,701)</u>

Actuarial Assumptions - The City of Tupelo total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.65 - 17.90%, average, including inflation
Investment rate of return	7.55%, net of pension plan investment expense, including inflation

Actuarial Assumptions - The Electric Fund pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.65 - 17.90%, average, including inflation
Investment rate of return	7.55%, net of pension plan investment expense, including inflation

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

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 will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions are based on the experience investigation for the four-year period ending June 30, 2020.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The most recent target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.60 %
International Equity	22.00	4.50
Global Equity	12.00	4.80
Fixed Income	20.00	(0.25)
Real Estate	10.00	3.75
Private Equity	8.00	6.00
Cash Equivalents	1.00	(1.00)
Total	100.00	

Discount Rate - The discount rate used to measure the total pension liability was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contributions will be made at the current 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.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

Sensitivity of the City of Tupelo's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City of Tupelo's and the additional September 30, 2022 funds proportionate share of the net pension liability using the discount rate of 7.55 percent, as well as what the City of Tupelo's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55 percent) or 1-percentage-point higher (8.55 percent) than the current rate:

	Discount Rate	City of Tupelo's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 69,599,949
Current Discount Rate	7.55%	53,329,121
1% Increase	8.55%	39,914,651
		Coliseum Project Fund's Proportionate Share of Net Pension Liability
	Discount Rate	Coliseum Project Fund's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 2,920,627
Current Discount Rate	7.55%	2,237,853
1% Increase	8.55%	1,674,941
		Northeast MS Regional Water District's Proportionate Share of Net Pension Liability
	Discount Rate	Northeast MS Regional Water District's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 268,638
Current Discount Rate	7.55%	205,836
1% Increase	8.55%	154,060
		Tupelo Airport Authority's Proportionate Share of Net Pension Liability
	Discount Rate	Tupelo Airport Authority's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 1,835,869
Current Discount Rate	7.55%	1,406,687
1% Increase	8.55%	1,052,846
		Water and Sewer Fund's Proportionate Share of Net Pension Liability
	Discount Rate	Water and Sewer Fund's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 5,742,552
Current Discount Rate	7.55%	4,400,078
1% Increase	8.55%	3,293,277

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 12 - DEFINED BENEFIT PENSION PLAN – continued

Sensitivity of the Electric Fund's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Electric Fund's proportionate share of the net pension liability using the discount rate of 7.55%, as well as what the Electric Fund's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55%) or 1-percentage-point higher (8.55%) than the current rate:

	Discount Rate	Electric Fund's Proportionate Share of Net Pension Liability
1% Decrease	6.55%	\$ 6,621,196
Current Discount Rate	7.55%	4,675,212
1% Increase	8.55%	3,071,566

Plan Fiduciary Net Position - Detailed information about the Plan's fiduciary net position is available in the separately issued Public Employees' Retirement System of Mississippi (PERS) financial report.

NOTE 13 - TRANSFERS FROM/TO OTHER FUNDS/COMPONENT UNITS/PRIMARY GOVERNMENT

<u>Fund</u>	<u>Transfers to Other Funds</u>	<u>Transfers from Other Funds</u>
General Fund	\$ 10,097,702	\$ 182,341
Special Revenue Funds:		
Library Fund	-	12,500
CVB Fund	1,950,103	-
Coliseum Project Fund	1,656,596	2,215,120
Coliseum Operating Fund	-	666,286
Narcotics Fund	52,246	-
Transportation Fund	-	132,706
Debt Service Funds:		
City Bond and Interest Fund	-	726,878
Special Obligation Debt Service Fund	-	681,080
Capital Projects Funds:		
Thoroughfare Fund Phase VI	743,171	-
Thoroughfare Fund Phase VII	-	743,171
Special Obligation Capital Fund	322,640	-
City Infrastructure Fund	-	9,462,376
Total	<u>\$ 14,822,458</u>	<u>\$ 14,822,458</u>

<u>Fund</u>	<u>Transfers to Blended Component Unit</u>	<u>Transfers from Blended Component Unit</u>
Debt Service Fund:		
Water G.O. Bond Fund	\$ 4,447,146	\$ 325,865
Enterprise Fund:		
Water and Sewer Fund	<u>1,180,929</u>	-
Total	<u>\$ 5,628,075</u>	<u>\$ 325,865</u>

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 13 - TRANSFERS FROM/TO OTHER FUNDS/COMPONENT UNITS/PRIMARY GOVERNMENT – continued

Transfers between the primary government and blended component unit do not balance because the Water District reports differently from the City. The following is a reconciliation of the difference:

Transfers to Water G.O. Bond Fund reported as a reduction in Due to City of Tupelo Water G.O. Bond Fund and Interest Expense by the Water District	\$ 325,865
Transfers to Water District reported as Water Sales by Water District	(1,180,929)
Transfer to Water District reported as Contributed Capital by Water District	<u>(4,447,146)</u>
Difference	<u>\$ (5,302,210)</u>

NOTE 14 - INVESTMENTS WITH FINANCIAL INSTITUTIONS

Investments held during the fiscal year consisted only of the types of investments held at the end of the fiscal year. Investments made by the City that are included on the combined balance sheet at September 30, 2022, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the categories described below:

Category 1 - Insured or registered or for which the securities are held by the City or its agent in the City's name.

Category 2 - Uninsured and unregistered for which the securities are held by the broker or dealers trust department or agent in the City's name.

Category 3 - Uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the City's name.

<u>Investment Type</u>	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Government Securities Funds*		X		\$ <u>4,177,422</u>	\$ <u>4,177,422</u>
Total Investments				\$ <u>4,177,422</u>	\$ <u>4,177,422</u>

*These funds invest only in U.S. Government securities.

NOTE 15 - LIABILITY FOR COMPENSATED ABSENCES

The General Fund did not have any liability at September 30, 2022, for vested, but unused, vacation or overtime since none of the City's liability at that date applicable to employees whose compensation is reflected as an expenditure in its governmental funds is expected to be liquidated with expendable available financial resources.

A liability for vested, but unused, vacation and overtime did exist at September 30, 2022, for the General Long-Term Debt Account Group, the Combined Water and Sewer Fund, and the Tupelo Airport Authority, and at June 30, 2022, for the Electric Fund and has been reflected in these financial statements.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 15 - LIABILITY FOR COMPENSATED ABSENCES – continued

As provided by Statement No. 16 of the Governmental Accounting Standards Board, *Accounting for Compensated Absences*, the primary government and the Airport Authority do not have any liability for unused sick leave accumulated by its employees since the employees do not have a vested right to receive sick pay benefits; i.e., the employees' rights to receive compensation for future absences for sick leave is contingent on the absences being caused by the employee's future illness resulting prior to termination of his/her employment with the City or the Airport Authority.

NOTE 16 - ACCOUNTS RECEIVABLE

Receivables for accounts of the Electric Fund (an Enterprise Fund) have been reduced by \$95,460 to reflect the provision for uncollectible accounts. The accrual amount of court fine receivables on the Statement of Net Position – Government – Wide has been reduced by \$23,358,211 to reflect the provision for uncollectible fines.

NOTE 17 - SOLID WASTE DISPOSAL SERVICE AGREEMENT

The City is party to a service agreement with Three Rivers Solid Waste Management Authority (Authority). The Authority agreed to construct and operate facilities for the disposal of solid waste. The City agreed to deliver all acceptable solid waste over which it has legal authority to control to the Authority for disposal. By reason of the incorporation agreement of the Authority and the service agreement between the City and the Authority, the City is a voting member of the Authority. In addition, the City remains obligated to pay its pro rata share of the Authority's bonded indebtedness incurred during the City's membership in the Authority. Financial statements of the Authority are available.

NOTE 18 - SOLID WASTE MANAGEMENT FUND

Pursuant to Section 17-17-347, Mississippi Code Annotated (1972), the City of Tupelo has established a solid waste management system accounted for through an enterprise fund to determine the full and complete cost for solid waste management within the service area.

NOTE 19 - GENERAL OBLIGATION WATER BONDS

In 1988, the State of Mississippi authorized through legislation the issuance of general obligation bonds by the City of Tupelo for the construction and acquisition of alternative source water supply facilities and payment of interest on bonds, establishment of reserves to secure such bonds and payment of expenses incident to the issuance of such bonds. The act also provided for the imposition of a specific sales tax, at the rate of one-quarter of one percent upon all sales and services within the City of Tupelo which are subject to the general rate of state sales tax, the proceeds of which are to be used to pay for fifty percent (50%) of the cost of construction and financing of the project.

Pursuant to this act, the City of Tupelo, on February 2, 1989, issued \$21,000,000 in general obligation bonds and transferred the proceeds to the Northeast Mississippi Regional Water Supply District. The full faith, credit and resources of the City of Tupelo are irrevocably pledged for the payment of the principal and interest on the bonds. On August 1, 1996, the City refunded a portion of the Series 1989 bonds as more fully explained in Note 6. On December 17, 2008 the Series 1989 bonds were refunded in their entirety and City of Tupelo issued \$9,995,000 in General Obligation Water Bonds Series 2008. On May 31, 2019, the City refunded the remaining portion of the 2008 Water Refunding Bonds with the 2019 \$6,385,000 General Obligation Water Refunding Bonds. Although refunded, the bond covenants and agreements from the Series 1989 issue remain in effect.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 19 - GENERAL OBLIGATION WATER BONDS – continued

In connection with the issuance of the above bonds, a trust indenture involving the City of Tupelo, the Northeast Mississippi Regional Water Supply District, and Hancock Bank was executed. As per the terms of this trust indenture, various agreements were reached and trust accounts were established as follows:

1. The bond proceeds were placed in the "Water Construction Fund" trust account and are an asset of the Water District, which shall own and manage the system.
2. The debt service on the bonds is to be handled through the "Water Supply Bond Fund" trust account. The assets in this trust account and its two subaccounts, the "Special Sales Tax Subaccount" trust account and the "Water Revenue Subaccount" trust account, are assets of the City of Tupelo and are reflected in its Water G. O. Bonds Fund (a Debt Service Fund).

The assets of the "Special Sales Tax Subaccount" can only be used to pay up to 50% of each debt service disbursement; the remainder must come from the other subaccount or other sources. The Water District, which owns the system, has pledged a sufficient portion of its revenues to the payment of the principal and interest on the bonds as they come due to the extent not paid with the proceeds of the special sales tax.

The Water District's billings for water include an amount to pay the remaining 50% of each debt service disbursement. The City of Tupelo treats this amount as a transfer to the Water District for debt service. The Water District reflects these payments as water revenues. Total water fees reported by the City as debt service transfers to the Water District for the year ended September 30, 2022 was \$1,180,929.

NOTE 20 - RISK MANAGEMENT

The City of Tupelo is exposed to various risks of losses related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs of the City except for certain employment practices liabilities, certain environmental liabilities, workers' compensation liabilities funded through a public entity risk pool, and catastrophic natural disasters that may exceed insurance coverages for which the City retains the risk of loss.

Risk of loss related to workers compensation for injuries to City employees is covered through the Mississippi Municipal Workers Compensation Group, a public entity risk pool. The pool was formed on March 28, 1989, by the Mississippi Nonprofit Corporation Act, pursuant to Section 71-3-75, Mississippi Code Annotated (1972), to provide public entities within the State of Mississippi workers compensation and employers liability coverage. The City pays premiums to the pool for its workers' compensation insurance coverage based on total payroll. The participation agreement provides that the pool will be self-sustaining through member premiums. The risk of loss is remote for claims exceeding the pool's retention liability. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. For insured programs there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 21 - CONTINGENT LIABILITIES

Litigation

The City is a defendant in various litigations arising out of normal business activities. Although the City carries commercial insurance to protect itself against damage claims, it is possible that the ultimate resolution of cases may exceed the City's insured limits. Management, with the advice of legal counsel, is of the opinion that the ultimate resolution of these matters will not have a material adverse effect on the financial statements.

Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTE 22 - ECONOMIC DEPENDENCY

The Electric Department of the City of Tupelo had sales to one major customer for the year ended June 30, 2022 (its year-end) of \$6,605,679 This represented approximately 11.5% of the Department's revenues for the year.

NOTE 23 - USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates used in preparing these financial statements include those assumed in computing the net pension liability and the provision for uncollectible court fines as mentioned in Note 12 and Note 16, respectively. It is as least reasonably possible that the significant estimate used will change within the next year.

NOTE 24 - BUDGET / GAAP RECONCILIATION

The major difference between the budgetary basis and the GAAP basis is:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 24 - BUDGET / GAAP RECONCILIATION – continued

The following schedule reconciles the budgetary basis schedules to the GAAP basis financial statements for the General Fund and the major fund.

	Governmental Fund Types	
	General Fund	City Infrastructure Fund
Budget (Cash Basis)	\$ (3,671,036)	\$ (1,202,060)
Increase (Decrease) Net adjustments for revenue accruals	235,575	-
GAAP Basis	\$ (3,435,461)	\$ (1,202,060)

NOTE 25 - CONSTRUCTION AND OTHER COMMITMENTS

The City of Tupelo and its components units have entered in the following commitments:

<u>To Be Paid By</u>	<u>Description</u>	<u>Amount Authorized</u>	<u>Expended through September 30, 2022</u>	<u>Remaining Commitment at September 30, 2022</u>
General City:	Underground Utilities	\$ 912,571	\$ 912,571	\$ -
	Coliseum Site Improvements	2,099,656	2,099,656	-
	Coliseum General Works	1,807,682	1,807,682	-
Thoroughfare Fund:	Jackson Extension	4,047,754	3,863,465	184,289
	Jackson Street Widening	2,753,693	2,751,923	1,770
	Jackson St. Widening Utilities	5,742,563	5,656,724	85,839
Infrastructure Fund:	Fire Station No. 2	1,896,125	1,760,603	135,522
	Chiller Upgrade Project	2,851,000	2,151,845	699,155
	Gun Club Road Improvements	1,250,587	794,340	456,247
	City Street Micro-Resurfacing	157,535	103,953	53,582
	Air Park Road Scrub Seal	113,900	79,597	34,303
	Court Street Parking Lot	406,520	386,194	20,326
	Eason Blvd Improvements	4,086,369	1,976,002	2,110,367
		\$ 23,125,955	\$ 24,344,555	\$ 3,781,400

CITY OF TUPELO
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 26 - INTERFUND TRANSACTIONS

Interfund transactions are either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services, deemed to be reasonably equivalent in value, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are presented as transfers. Transfers within governmental activities or within business-type activities are eliminated upon consolidations in the government-wide statements.

NOTE 27 - TAX ABATEMENTS

The City enters into property tax abatement agreements with local businesses for economic development purposes. The abatements may be granted to any business located within or promising to locate within the city limits. The abatements are negotiated on an individual basis. Each abatement is for 10 years. The City had fifty-nine tax abatement agreements with twenty-four entities as of September 30, 2022.

The City had three types of abatements, none of which provides for the abatement of school or state tax levies:

- Section 27-31-101 – New enterprise exemptions
- Section 27-31-105 – Expanded enterprise exemptions
- Section 27-31-104 – Fee in lieu of tax agreements

All twenty-four entities had tax abatements listed under the above listed statutes.

Category	Amount of taxes abated during the fiscal year
New and expanded industrial enterprises	\$341,654

The companies were not required to comply with any special provisions in order to receive the abatements and the City made no commitments as part of the agreements other than to reduce taxes. Abatements may be voided pursuant to state law in the event of a cessation of company operations.

NOTE 28 - SUBSEQUENT EVENTS

Events that occur after the statement of net position date, but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of net position date require recognition in the financial statements. Subsequent events that provide evidence about conditions that existed after the statement of net position date require disclosure in the notes to the financial statements. Management evaluated the activity of the City through March 29, 2023, (the date the financial statements were available to be issued) and noted the following items which require disclosure in the notes to the financial statements.

A Water Pollution Control Revolving Loan Fund (SRF-C280885-08) loan for \$18,000,000 was approved for the Central Pumping Station renovation and installation of a high pressure sewer line for the Tupelo-Lee Industrial Park sewer improvements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TUPELO, MISSISSIPPI
Schedule of the City's Proportionate
Share of the Net Pension Liability
For the eight years ended September 30, 2022*

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of net pension liability (%)	0.25909	0.26497	0.26392	0.25816	0.26055	0.25163	0.24688	0.24395
City's proportionate share of net pension liability	\$ 53,329,121	\$ 39,163,576	\$ 51,091,459	\$ 45,415,438	\$ 43,336,374	\$ 41,829,447	\$ 44,099,290	\$ 37,934,001
City's covered payroll	\$ 18,620,328	\$ 17,547,057	\$ 17,694,218	\$ 16,740,741	\$ 16,638,298	\$ 16,142,216	\$ 16,119,683	\$ 15,387,575
City's proportionate share of net pension liability as a percentage of its covered payroll (%)	286.40	223.19	288.75	271.29	260.46	259.13	273.57	246.52
Coliseum's proportion of net pension liability (%)	0.01087	0.00952	0.01283	0.01410	0.01339	0.01201	0.01180	0.01220
Coliseum's proportionate share of net pension liability	\$ 2,237,853	\$ 1,406,950	\$ 2,484,126	\$ 2,480,116	\$ 2,225,540	\$ 1,996,802	\$ 2,114,562	\$ 1,885,789
Coliseum's covered payroll	\$ 760,385	\$ 665,764	\$ 801,408	\$ 890,265	\$ 854,965	\$ 770,559	\$ 789,663	\$ 753,435
Coliseum's proportionate share of net pension liability as a percentage of its covered payroll (%)	294.31	211.33	309.97	278.58	260.31	259.14	267.78	250.30
District's proportion of net pension liability (%)	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
District's proportionate share of net pension liability	\$ 205,835	\$ 147,804	\$ 193,588	\$ 175,916	\$ 166,326	\$ 166,232	\$ 178,624	\$ 154,580
District's covered payroll	\$ 47,342	\$ 63,884	\$ 65,951	\$ 63,973	\$ 61,937	\$ 60,311	\$ 58,578	\$ 57,200
District's proportionate share of net pension liability as a percentage of its covered payroll (%)	434.78	231.36	293.53	274.99	268.54	275.62	304.94	270.25
TAA's proportion of net pension liability (%)	0.00683	0.00516	0.00532	0.00557	0.00539	0.00565	0.00458	0.00528
TAA's proportionate share of net pension liability	\$ 1,406,687	\$ 762,523	\$ 1,030,084	\$ 979,345	\$ 895,685	\$ 938,557	\$ 818,460	\$ 815,566
TAA's covered payroll	\$ 515,167	\$ 360,190	\$ 357,046	\$ 359,150	\$ 348,787	\$ 343,048	\$ 309,149	\$ 314,616
TAA's proportionate share of net pension liability as a percentage of its covered payroll (%)	273.05	211.70	288.50	272.68	256.80	273.59	264.75	259.23
W&S's proportion of net pension liability (%)	0.02138	0.02198	0.02211	0.02278	0.02268	0.02203	0.02119	0.02120
W&S's proportionate share of net pension liability	\$ 4,400,078	\$ 3,248,876	\$ 4,279,380	\$ 4,007,453	\$ 3,770,794	\$ 3,662,767	\$ 3,784,849	\$ 3,273,406
W&S's covered payroll	\$ 1,425,431	\$ 1,314,874	\$ 1,409,609	\$ 1,462,847	\$ 1,448,571	\$ 1,413,467	\$ 1,385,638	\$ 1,332,497
W&S's proportionate share of net pension liability as a percentage of its covered payroll (%)	308.68	220.47	303.59	273.95	260.31	259.13	273.15	245.66
**Electric's proportion of net pension liability (%)	0.03163	0.03181	0.03278	0.03264	0.03171	0.03049	0.03047	0.03201
Electric's proportionate share of net pension liability	\$ 4,675,212	\$ 6,158,132	\$ 5,766,823	\$ 5,429,391	\$ 5,270,811	\$ 5,446,490	\$ 4,560,118	\$ 3,580,761
Electric's covered payroll	\$ 2,187,126	\$ 2,127,897	\$ 2,118,167	\$ 2,104,997	\$ 2,065,238	\$ 2,074,070	\$ 1,967,778	\$ 1,903,784
Electric's proportionate share of net pension liability as a percentage of its covered payroll (%)	213.76	289.40	272.26	257.93	255.22	262.60	231.74	188.09
Plan fiduciary net position as a % of total pension liability	59.93	70.44	58.97	61.59	62.54	61.49	57.47	61.70

Schedule is intended to show information for 10 years. Additional years will be available as they become available.

* The amounts presented have a measurement date of June 30. ** Amounts for the Electric Fund are at June 30, 2022.

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

CITY OF TUPELO, MISSISSIPPI
Schedule of the City's Contributions
For the nine years ended September 30, 2022*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
City of Tupelo									
Statutorily required contributions	\$ 3,239,937	\$ 3,053,188	\$ 3,078,794	\$ 2,710,110	\$ 2,620,532	\$ 2,542,399	\$ 2,538,850	\$ 2,423,543	\$ 2,377,252
Actual contributions	\$ 3,239,937	\$ 3,053,188	\$ 3,078,794	\$ 2,710,110	\$ 2,620,532	\$ 2,542,399	\$ 2,538,850	\$ 2,423,543	\$ 2,377,252
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Tupelo's covered payroll	\$ 18,620,328	\$ 17,547,057	\$ 17,694,218	\$ 16,740,741	\$ 16,638,298	\$ 16,142,216	\$ 16,119,683	\$ 15,387,575	\$ 15,093,663
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	16.19 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %
Coliseum Project Fund									
Statutorily required contributions	\$ 132,307	\$ 115,843	\$ 139,445	\$ 143,766	\$ 134,657	\$ 121,363	\$ 124,372	\$ 118,666	\$ 122,403
Actual contributions	\$ 132,307	\$ 115,843	\$ 139,445	\$ 143,766	\$ 134,657	\$ 121,363	\$ 124,372	\$ 118,666	\$ 122,403
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coliseum's covered payroll	\$ 760,385	\$ 665,764	\$ 801,408	\$ 890,265	\$ 854,965	\$ 770,559	\$ 789,663	\$ 753,435	\$ 777,162
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	16.15 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %
Water District									
Statutorily required contributions	\$ 8,237	\$ 11,116	\$ 11,475	\$ 10,342	\$ 9,755	\$ 9,499	\$ 9,226	\$ 9,009	\$ 8,947
Actual contributions	\$ 8,237	\$ 11,116	\$ 11,475	\$ 10,342	\$ 9,755	\$ 9,499	\$ 9,226	\$ 9,009	\$ 8,947
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water District's covered payroll	\$ 47,342	\$ 63,884	\$ 65,951	\$ 63,973	\$ 61,937	\$ 60,311	\$ 58,578	\$ 57,200	\$ 56,610
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	16.17 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %
Tupelo Airport Authority									
Statutorily required contributions	\$ 89,639	\$ 62,673	\$ 62,126	\$ 57,878	\$ 54,934	\$ 54,030	\$ 48,691	\$ 49,552	\$ 54,201
Actual contributions	\$ 88,174	\$ 62,673	\$ 62,126	\$ 57,878	\$ 54,934	\$ 54,030	\$ 48,691	\$ 49,552	\$ 54,201
Contribution deficiency (excess)	\$ 1,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAA's covered payroll	\$ 515,167	\$ 360,190	\$ 357,046	\$ 359,150	\$ 348,787	\$ 343,048	\$ 309,149	\$ 314,616	\$ 344,133
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	16.12 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %
Water and Sewer Fund									
Statutorily required contributions	\$ 248,025	\$ 228,788	\$ 245,272	\$ 236,701	\$ 228,150	\$ 222,621	\$ 218,238	\$ 209,868	\$ 213,692
Actual contributions	\$ 248,025	\$ 228,788	\$ 245,272	\$ 236,701	\$ 228,150	\$ 222,621	\$ 218,238	\$ 209,868	\$ 213,692
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S's covered payroll	\$ 1,425,431	\$ 1,314,874	\$ 1,409,609	\$ 1,462,847	\$ 1,448,571	\$ 1,413,467	\$ 1,385,638	\$ 1,332,493	\$ 1,356,775
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	16.18 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %
Electric Fund*									
Statutorily required contributions	\$ 380,560	\$ 370,254	\$ 368,561	\$ 331,537	\$ 325,275	\$ 326,666	\$ 309,925	\$ 299,846	\$ 308,146
Actual contributions	\$ 380,560	\$ 370,254	\$ 368,561	\$ 331,537	\$ 325,275	\$ 326,666	\$ 309,925	\$ 299,846	\$ 308,146
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric Department's covered payroll	\$ 2,187,126	\$ 2,127,897	\$ 2,118,167	\$ 2,104,997	\$ 2,065,238	\$ 2,074,070	\$ 1,967,778	\$ 1,903,784	\$ 1,956,483
Contributions as a % of covered payroll	17.40 %	17.40 %	17.40 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %

Schedule is intended to show information for 10 years. Additional years will be available as they become available.

Contribution rate changed to 17.40% on July 1, 2019. * Amounts for the Electric Fund are at June 30, 2022.

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

CITY OF TUPELO, MISSISSIPPI
Notes to the Required Supplementary Information
For the Year Ended September 30, 2022

Changes of Assumptions

2021:

- The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 134% of male rates at all ages.
 - For females, 121% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:
 - For males, 134% of male rates at all ages.
 - For females, 121% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:
 - For males, 97% of male rates at all ages.
 - For females, 110% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%.
- The wage inflation assumption was reduced from 3.00% to 2.65%.
- The investment rate of return assumption was changed from 7.75% to 7.55%.
- The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.
- The percentage of active member deaths assumed to be in in the line of duty was decrease from 6% to 4%.

2019:

- The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
 - For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
 - For males, 137% of male rates at all ages.
 - For females, 115% of female rates at all ages.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

CITY OF TUPELO, MISSISSIPPI
Notes to the Required Supplementary Information
For the Year Ended September 30, 2022

Changes of Assumptions 2019 (continued)

- The price inflation assumption was reduced from 3.00% to 2.75%.
- The wage inflation assumption was reduced from 3.25% to 3.00%.
- Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

2017:

- The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
- The wage inflation assumption was reduced from 3.75% to 3.25%.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

2016:

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

2015:

- The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
- The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
- Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
- The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Changes of Benefit Provisions

2016:

- Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

CITY OF TUPELO, MISSISSIPPI
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Non-Major Special Revenue	Non-Major Capital Projects	Non-Major Debt Service	Total Non-Major Governmental Funds
<u>ASSETS:</u>				
Cash	\$ 12,850,991	\$ 5,962,267	\$ 2,563,254	\$ 21,376,512
Investments	-	-	4,176,922	4,176,922
General Property Taxes Receivable	51,715	203,546	166,451	421,712
Other Receivable	230,190	-	-	230,190
Notes Receivable	70,814	-	-	70,814
Due from Other Government Units	479,960	-	-	479,960
Inventories	47,061	-	-	47,061
Prepaid Items	26,787	-	-	26,787
TOTAL ASSETS	\$ 13,757,518	\$ 6,165,813	\$ 6,906,627	\$ 26,829,958
<u>LIABILITIES AND FUND BALANCES:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 406,029	\$ 255,437	\$ 2,250	\$ 663,716
Accrued Expenses	17,479	-	-	17,479
Unearned Revenues	1,669,007	-	-	1,669,007
Event Deposits	171,975	-	-	171,975
TOTAL LIABILITIES	2,264,490	255,437	2,250	2,522,177
<u>FUND BALANCES:</u>				
Nonspendable				
Prepaid Expenses	26,787	-	-	26,787
Inventory	47,061	-	-	47,061
Restricted for				
Library	129,933	-	-	129,933
Tourism Promotion	6,852,548	-	-	6,852,548
Public Safety Retirement	32,771	-	-	32,771
Law Enforcement	1,145,211	-	-	1,145,211
Construction Acquisition of Capital Assets	-	4,507,508	-	4,507,508
Public Safety Equipment	-	580,891	-	580,891
Debt Service	-	-	6,904,377	6,904,377
Committed to				
Rental Rehabilitation	72,756	-	-	72,756
Fairpark Infrastructure	-	778,425	-	778,425
Construction Acquisition of Capital Assets	-	43,552	-	43,552
Assigned to				
Coliseum Projects	2,182,995	-	-	2,182,995
Coliseum Operations	1,002,966	-	-	1,002,966
TOTAL FUND BALANCES	11,493,028	5,910,376	6,904,377	24,307,781
TOTAL LIABILITIES AND FUND BALANCE	\$ 13,757,518	\$ 6,165,813	\$ 6,906,627	\$ 26,829,958

CITY OF TUPELO, MISSISSIPPI
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	Non-Major Special Revenue	Non-Major Capital Projects	Non-Major Debt Service	Total Non-Major Governmental Funds
REVENUES:				
Taxes	\$ 1,369,930	\$ 5,393,144	\$ 4,678,572	\$ 11,441,646
Intergovernmental Revenues	7,759,930	230,085	4,567,520	12,557,535
Fines and Forfeitures	56,607	-	-	56,607
Charges for Services	3,963,157	-	-	3,963,157
Miscellaneous Revenues	1,266,447	417,357	22,369	1,706,173
TOTAL REVENUES	<u>14,416,071</u>	<u>6,040,586</u>	<u>9,268,461</u>	<u>29,725,118</u>
EXPENDITURES:				
Current:				
Public Safety	1,144,497	-	-	1,144,497
Culture and Recreation	7,160,444	-	-	7,160,444
Other Functions	3,144,112	-	-	3,144,112
Capital Projects	-	4,747,578	-	4,747,578
Debt Service	-	-	6,515,512	6,515,512
TOTAL EXPENDITURES	<u>11,449,053</u>	<u>4,747,578</u>	<u>6,515,512</u>	<u>22,712,143</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,967,018</u>	<u>1,293,008</u>	<u>2,752,949</u>	<u>7,012,975</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds	3,026,612	743,171	1,407,958	5,177,741
Transfers to Other Funds	(3,658,945)	(1,065,811)	-	(4,724,756)
Transfer from Northeast MS Regional Water Supply District	-	-	325,865	325,865
Transfer to Northeast MS Regional Water Supply District	-	-	-	-
	-	-	(4,447,146)	(4,447,146)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(632,333)</u>	<u>(322,640)</u>	<u>(2,713,323)</u>	<u>(3,668,296)</u>
NET CHANGE IN FUND BALANCES	2,334,685	970,368	39,626	3,344,679
FUND BALANCES - Beginning	<u>9,158,343</u>	<u>4,940,008</u>	<u>6,864,751</u>	<u>20,963,102</u>
FUND BALANCES - Ending	<u>\$ 11,493,028</u>	<u>\$ 5,910,376</u>	<u>\$ 6,904,377</u>	<u>\$ 24,307,781</u>

CITY OF TUPELO
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
 September 30, 2022
 With Comparative Totals for September 30, 2021

	Library Fund	Convention and Visitors Bureau Fund	Firemen & Policemen Retirement Fund	Coliseum Project Fund	Rental Rehabilitation Fund	Coliseum Operating Fund	Narcotics Fund	Transportation Fund	Totals	
									9/30/2022	9/30/2021
ASSETS										
Cash	\$ 110,989	\$ 6,402,133	\$ -	\$ 2,182,995	\$ 1,942	\$ 2,990,253	\$ 1,150,604	\$ 12,075	\$ 12,850,991	\$ 12,326,603
Receivables:										
Notes	-	-	-	-	70,814	-	-	-	70,814	70,814
Other	-	2,575	-	-	-	227,615	-	-	230,190	183,569
General Property Taxes	18,944	-	32,771	-	-	-	-	-	51,715	49,900
Due from Other										
Governmental Units	-	479,960	-	-	-	-	-	-	479,960	415,292
Inventories	-	-	-	-	-	47,061	-	-	47,061	51,984
Prepaid Items	-	-	-	-	-	26,787	-	-	26,787	31,252
TOTAL ASSETS	\$ 129,933	\$ 6,884,668	\$ 32,771	\$ 2,182,995	\$ 72,756	\$ 3,291,716	\$ 1,150,604	\$ 12,075	\$ 13,757,518	\$ 13,129,414
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ -	\$ 32,120	\$ -	\$ -	\$ -	\$ 356,441	\$ 5,393	\$ 12,075	\$ 406,029	\$ 131,727
Accrued Expenses	-	-	-	-	-	17,479	-	-	17,479	20,575
Unearned Revenues	-	-	-	-	-	1,669,007	-	-	1,669,007	3,778,416
Event Deposits	-	-	-	-	-	171,975	-	-	171,975	40,353
Total Liabilities	-	32,120	-	-	-	2,214,902	5,393	12,075	2,264,490	3,971,071
Fund Balances:										
Nonspendable										
Prepaid Expenses	-	-	-	-	-	26,787	-	-	26,787	31,252
Inventory	-	-	-	-	-	47,061	-	-	47,061	51,984
Restricted for										
Library	129,933	-	-	-	-	-	-	-	129,933	108,314
Tourism Promotion	-	6,852,548	-	-	-	-	-	-	6,852,548	5,581,185
Public Safety Retirement	-	-	32,771	-	-	-	-	-	32,771	31,504
Law Enforcement	-	-	-	-	-	-	1,145,211	-	1,145,211	1,309,126
Committed to										
Rental Rehabilitation	-	-	-	-	72,756	-	-	-	72,756	72,747
Assigned to										
Coliseum Projects	-	-	-	2,182,995	-	-	-	-	2,182,995	1,614,948
Coliseum Operations	-	-	-	-	-	1,002,966	-	-	1,002,966	345,089
Transportation	-	-	-	-	-	-	-	-	-	12,194
Total Fund Balances	129,933	6,852,548	32,771	2,182,995	72,756	1,076,814	1,145,211	-	11,493,028	9,158,343
TOTAL LIABILITIES AND FUND BALANCES	\$ 129,933	\$ 6,884,668	\$ 32,771	\$ 2,182,995	\$ 72,756	\$ 3,291,716	\$ 1,150,604	\$ 12,075	\$ 13,757,518	\$ 13,129,414

**CITY OF TUPELO
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	Library Fund	Convention and Visitors Bureau Fund	Firemen & Policemen Retirement Fund	Coliseum Project Fund	Rental Rehabilitation Fund	Coliseum Operating Fund	Narcotics Fund	Transportation Fund	Totals	
									9/30/2022	9/30/2021
REVENUES										
Taxes:										
General Property Taxes	\$ 501,628	\$ -	\$ 868,302	\$ -	\$ -	\$ -	\$ -	\$ -	1,369,930	\$ 1,364,479
Intergovernmental Revenues:										
Federal Shared Revenues	-	-	-	-	-	-	-	-	-	933
State Shared Revenues	18,263	5,682,402	31,616	-	-	-	-	-	5,732,281	5,085,941
Federal Grants	-	-	-	-	-	2,027,649	-	-	2,027,649	600,167
Fines and Forfeitures	-	-	-	-	-	-	56,607	-	56,607	92,776
Charges for Sales and Services:										
Commissions	-	-	-	-	-	53,705	-	-	53,705	7,495
Concessions & Other Sales	-	-	-	-	-	1,142,665	-	-	1,142,665	237,746
Direct Show Revenue	-	-	-	-	-	69,323	-	-	69,323	40,109
Parking	-	-	-	-	-	1,015	-	-	1,015	1,080
Service Charge	-	-	-	-	-	713,044	-	-	713,044	205,626
Rental Revenue	-	-	-	-	-	1,576,337	-	-	1,576,337	524,677
Personnel Service Fees	-	-	-	-	-	407,068	-	-	407,068	73,635
Miscellaneous Revenues:										
Interest	132	25,940	-	9,523	9	17,278	7,886	-	60,768	122,646
Advertising Agency Fee	-	-	-	-	-	491,698	-	-	491,698	326,863
Other	-	1,432	-	-	-	642,865	69,684	-	713,981	555,291
TOTAL REVENUES	520,023	5,709,774	899,918	9,523	9	7,142,647	134,177	-	14,416,071	9,239,464

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CITY OF TUPELO
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021
 -Continued-

	Library Fund	Convention and Visitors Bureau Fund	Firemen & Policemen Retirement Fund	Coliseum Project Fund	Rental Rehabilitation Fund	Coliseum Operating Fund	Narcotics Fund	Transportation Fund	Totals	
									9/30/2022	9/30/2021
EXPENDITURES										
Public Safety:										
Police Department:										
Personnel Services	\$ -	\$ -	\$ 629,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,056	\$ 622,817
Supplies	-	-	-	-	-	-	36,137	-	36,137	30,002
Other Services and Charges	-	-	-	-	-	-	177,369	-	177,369	183,621
Capital Outlay	-	-	-	-	-	-	32,340	-	32,340	63,388
Fire Department:										
Personnel Services	-	-	269,595	-	-	-	-	-	269,595	266,921
Total Public Safety	-	-	898,651	-	-	-	245,846	-	1,144,497	1,166,749
Culture and Recreation:										
Tupelo Coliseum:										
Personnel Services	-	-	-	-	-	1,148,582	-	-	1,148,582	1,026,723
Supplies	-	-	-	-	-	575,445	-	-	575,445	196,483
Other Services and Charges	-	-	-	-	-	3,612,198	-	-	3,612,198	1,380,923
Capital Outlay	-	-	-	-	-	1,824,219	-	-	1,824,219	13,057
Total Culture and Recreation	-	-	-	-	-	7,160,444	-	-	7,160,444	2,617,186

CITY OF TUPELO
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021
 -Continued-

	Library Fund	Convention and Visitors Bureau Fund	Firemen & Policemen Retirement Fund	Coliseum Project Fund	Rental Rehabilitation Fund	Coliseum Operating Fund	Narcotics Fund	Transportation Fund	Totals	
									9/30/2022	9/30/2021
EXPENDITURES										
- Continued										
Other Functions:										
Community Services:										
Personnel Services	\$ -	\$ 667,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,456	\$ 650,270
Supplies	-	14,307	-	-	-	-	-	-	14,307	12,783
Other Services and Charges	510,904	1,801,505	-	-	-	-	-	144,900	2,457,309	2,505,641
Capital Outlay	-	5,040	-	-	-	-	-	-	5,040	4,636
	<u>510,904</u>	<u>2,488,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,900</u>	<u>3,144,112</u>	<u>3,173,330</u>
TOTAL EXPENDITURES	<u>510,904</u>	<u>2,488,308</u>	<u>898,651</u>	<u>-</u>	<u>-</u>	<u>7,160,444</u>	<u>245,846</u>	<u>144,900</u>	<u>11,449,053</u>	<u>6,957,265</u>
EXCESS OF REVENUES REVENUES OVER (UNDER) EXPENDITURES	<u>9,119</u>	<u>3,221,466</u>	<u>1,267</u>	<u>9,523</u>	<u>9</u>	<u>(17,797)</u>	<u>(111,669)</u>	<u>(144,900)</u>	<u>2,967,018</u>	<u>2,282,199</u>

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CITY OF TUPELO
NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021
 -Continued-

	Library Fund	Convention and Visitors Bureau Fund	Firemen & Policemen Retirement Fund	Coliseum Project Fund	Rental Rehabilitation Fund	Coliseum Operating Fund	Narcotics Fund	Transportation Fund	Totals	
									9/30/2022	9/30/2021
OTHER FINANCING SOURCES (USES)										
Transfers from Other Funds	\$ 12,500	\$ -	\$ -	\$ 2,215,120	\$ -	\$ 666,286	\$ -	\$ 132,706	\$ 3,026,612	\$ 2,778,950
Transfers to Other Funds	-	(1,950,103)	-	(1,656,596)	-	-	(52,246)	-	(3,658,945)	(2,899,331)
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,500</u>	<u>(1,950,103)</u>	<u>-</u>	<u>558,524</u>	<u>-</u>	<u>666,286</u>	<u>(52,246)</u>	<u>132,706</u>	<u>(632,333)</u>	<u>(120,381)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)										
	21,619	1,271,363	1,267	568,047	9	648,489	(163,915)	(12,194)	2,334,685	2,161,818
FUND BALANCES - Beginning of Year, as previously stated										
	108,314	5,581,185	31,504	1,614,948	72,747	428,325	1,309,126	12,194	9,158,343	7,596,692
Prior Period Adjustment										
	-	-	-	-	-	-	-	-	-	(600,167)
FUND BALANCES- Beginning of Year, as restated										
	<u>108,314</u>	<u>5,581,185</u>	<u>31,504</u>	<u>1,614,948</u>	<u>72,747</u>	<u>428,325</u>	<u>1,309,126</u>	<u>12,194</u>	<u>9,158,343</u>	<u>6,996,525</u>
FUND BALANCES - End of Year										
	<u>\$ 129,933</u>	<u>\$ 6,852,548</u>	<u>\$ 32,771</u>	<u>\$ 2,182,995</u>	<u>\$ 72,756</u>	<u>\$ 1,076,814</u>	<u>\$ 1,145,211</u>	<u>\$ -</u>	<u>\$ 11,493,028</u>	<u>\$ 9,158,343</u>

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CITY OF TUPELO
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
 September 30, 2022
 With Comparative Totals for September 30, 2021

	City Capital Project Fund	Fairgrounds Construction Fund	Thoroughfare Fund Phase VI	Thoroughfare Fund Phase VII	Special Obligation Capital Fund	<u>Totals</u>	
						9/30/2022	9/30/2021
ASSETS							
Cash	\$ 624,443	\$ 797,667	\$ 236,195	\$ 4,303,962	\$ -	\$ 5,962,267	\$ 5,346,107
General Property Taxes Receivable				203,546		203,546	195,669
Due from Other Governmental Entities	-	-	-	-	-	-	170,798
TOTAL ASSETS	<u>\$ 624,443</u>	<u>\$ 797,667</u>	<u>\$ 236,195</u>	<u>\$ 4,507,508</u>	<u>\$ -</u>	<u>\$ 6,165,813</u>	<u>\$ 5,712,574</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ -	\$ 19,242	\$ 236,195	\$ -	\$ -	\$ 255,437	\$ 772,566
Total Liabilities	<u>-</u>	<u>19,242</u>	<u>236,195</u>	<u>-</u>	<u>-</u>	<u>255,437</u>	<u>772,566</u>
Fund Balances:							
Restricted for							
Construction Acquisition of Capital Assets	-	-	-	4,507,508	-	4,507,508	3,745,982
Public Safety Equipment	580,891	-	-	-	-	580,891	618,154
Committed to							
Fairpark Infrastructure	-	778,425	-	-	-	778,425	453,942
Construction Acquisition of Capital Assets	43,552	-	-	-	-	43,552	121,930
Total Fund Balances	<u>624,443</u>	<u>778,425</u>	<u>-</u>	<u>4,507,508</u>	<u>-</u>	<u>5,910,376</u>	<u>4,940,008</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 624,443</u>	<u>\$ 797,667</u>	<u>\$ 236,195</u>	<u>\$ 4,507,508</u>	<u>\$ -</u>	<u>\$ 6,165,813</u>	<u>\$ 5,712,574</u>

CITY OF TUPELO
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021

	City Capital Project Fund	Fairgrounds Construction Fund	Thoroughfare Fund Phase VI	Thoroughfare Fund Phase VII	Special Obligation Capital Fund	Totals	
						9/30/2022	9/30/2021
REVENUES							
Taxes:							
General Property Taxes	\$ -	\$ -	\$ -	\$ 5,393,144	\$ -	\$ 5,393,144	\$ 5,349,082
Intergovernmental Revenues:							
Federal Shared Revenues	-	-	-	-	-	-	364,334
State Shared Revenues	-	-	-	196,372	-	196,372	193,211
State Grants	-	-	33,713	-	-	33,713	1,216,287
Miscellaneous Revenues:							
Interest	3,545	2,271	11,452	1,648	2,841	21,757	121,063
Other	-	395,600	-	-	-	395,600	129,276
TOTAL REVENUES	3,545	397,871	45,165	5,591,164	2,841	6,040,586	7,373,253
EXPENDITURES							
Personnel Services	-	-	-	106,710	-	106,710	103,436
Other Services and Charges	-	39,112	1,222,982	588,949	-	1,851,043	1,453,218
Capital Outlay	119,186	34,276	1,242,008	1,131,168	263,187	2,789,825	11,475,112
TOTAL EXPENDITURES	119,186	73,388	2,464,990	1,826,827	263,187	4,747,578	13,031,766
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(115,641)	324,483	(2,419,825)	3,764,337	(260,346)	1,293,008	(5,658,513)

CITY OF TUPELO
NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021
 -Continued-

	City Capital Project Fund	Fairgrounds Construction Fund	Thoroughfare Fund Phase VI	Thoroughfare Fund Phase VII	Special Obligation Capital Fund	Totals	
						9/30/2022	9/30/2021
OTHER FINANCING SOURCES (USES)							
Transfers from Other Funds	\$ -	\$ -	\$ -	\$ 743,171	\$ -	\$ 743,171	\$ -
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>(743,171)</u>	<u>-</u>	<u>(322,640)</u>	<u>(1,065,811)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(743,171)</u>	<u>743,171</u>	<u>(322,640)</u>	<u>(322,640)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)							
	(115,641)	324,483	(3,162,996)	4,507,508	(582,986)	970,368	(5,658,513)
FUND BALANCE							
Beginning of Year	<u>740,084</u>	<u>453,942</u>	<u>3,162,996</u>	<u>-</u>	<u>582,986</u>	<u>4,940,008</u>	<u>10,598,521</u>
FUND BALANCE							
End of Year	<u>\$ 624,443</u>	<u>\$ 778,425</u>	<u>\$ -</u>	<u>\$ 4,507,508</u>	<u>\$ -</u>	<u>\$ 5,910,376</u>	<u>\$ 4,940,008</u>

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**CITY OF TUPELO
NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET**

September 30, 2022

With Comparative Totals for September 30, 2021

	City Bond and Interest Fund	Water G. O. Bonds Fund	Special Assessments Bond and Interest Fund	City Tax Increment Debt Fund	Special Obligation Debt Service Fund	Totals	
						9/30/2022	9/30/2021
ASSETS							
Cash	\$ 1,119,053	\$ 329,368	\$ -	\$ 1,114,833	\$ -	\$ 2,563,254	\$ 2,014,041
Investments	12,384	4,164,256	-	-	282	4,176,922	4,716,986
Receivables:							
General Property Taxes	<u>166,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,451</u>	<u>135,974</u>
TOTAL ASSETS	<u>\$ 1,297,888</u>	<u>\$ 4,493,624</u>	<u>\$ -</u>	<u>\$ 1,114,833</u>	<u>\$ 282</u>	<u>\$ 6,906,627</u>	<u>\$ 6,867,001</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,250</u>	<u>\$ 2,250</u>
Total Liabilities	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,250</u>	<u>2,250</u>
Fund Balances:							
Restricted for Debt Service	<u>1,295,638</u>	<u>4,493,624</u>	<u>-</u>	<u>1,114,833</u>	<u>282</u>	<u>6,904,377</u>	<u>6,864,751</u>
Total Fund Balances	<u>1,295,638</u>	<u>4,493,624</u>	<u>-</u>	<u>1,114,833</u>	<u>282</u>	<u>6,904,377</u>	<u>6,864,751</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,297,888</u>	<u>\$ 4,493,624</u>	<u>\$ -</u>	<u>\$ 1,114,833</u>	<u>\$ 282</u>	<u>\$ 6,906,627</u>	<u>\$ 6,867,001</u>

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CITY OF TUPELO
NON-MAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

	City Bond and Interest Fund	Water G. O. Bonds Fund	Special Assessments Bond and Interest Fund	City Tax Increment Debt Fund	Special Obligation Debt Service Fund	Totals	
						9/30/2022	9/30/2021
REVENUES							
Taxes:							
General Property Taxes	\$ 4,417,716	\$ -	\$ -	\$ 260,856	\$ -	\$ 4,678,572	\$ 4,019,240
Intergovernmental Revenues:							
State Shared Revenues	161,025	4,406,495	-	-	-	4,567,520	4,140,656
Miscellaneous Revenues:							
Interest	1,965	15,308	-	4,765	331	22,369	24,623
TOTAL REVENUES	<u>4,580,706</u>	<u>4,421,803</u>	<u>-</u>	<u>265,621</u>	<u>331</u>	<u>9,268,461</u>	<u>8,184,519</u>
EXPENDITURES							
Debt Service:							
General Obligations:							
Bonds Redeemed	3,610,529	375,000	-	85,000	-	4,070,529	3,826,936
Interest	1,430,250	251,963	-	37,252	-	1,719,465	1,815,443
Paying Agent Fees	21,410	11,420	-	850	-	33,680	29,917
Special Obligations:							
Interest	-	-	-	-	688,838	688,838	688,838
Paying Agent Fees	-	-	-	-	3,000	3,000	2,000
TOTAL EXPENDITURES	<u>5,062,189</u>	<u>638,383</u>	<u>-</u>	<u>123,102</u>	<u>691,838</u>	<u>6,515,512</u>	<u>6,363,134</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(481,483)</u>	<u>3,783,420</u>	<u>-</u>	<u>142,519</u>	<u>(691,507)</u>	<u>2,752,949</u>	<u>1,821,385</u>

CITY OF TUPELO
NON-MAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended September 30, 2022
 With Comparative Totals for Year Ended September 30, 2021
 -Continued-

	City Bond and Interest Fund	Water G. O. Bonds Fund	Special Assessments Bond and Interest Fund	City Tax Increment Debt Fund	Special Obligation Debt Service Fund	<u>Totals</u>	
						9/30/2022	9/30/2021
OTHER FINANCING SOURCES (USES):							
Transfers from Other Funds	\$ 726,878	\$ -	\$ -	\$ -	\$ 681,080	\$ 1,407,958	\$ 1,013,814
Transfers to Other Funds	-	-	-	-	-	-	(183,215)
Transfer from Northeast MS Regional Water Supply District	-	325,865	-	-	-	325,865	295,872
Transfer to Northeast MS Regional Water Supply District	-	(4,447,146)	-	-	-	(4,447,146)	(3,606,320)
TOTAL OTHER FINANCING SOURCES (USES)	<u>726,878</u>	<u>(4,121,281)</u>	<u>-</u>	<u>-</u>	<u>681,080</u>	<u>(2,713,323)</u>	<u>(2,479,849)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	245,395	(337,861)	-	142,519	(10,427)	39,626	(658,464)
FUND BALANCES- Beginning of Year	<u>1,050,243</u>	<u>4,831,485</u>	<u>-</u>	<u>972,314</u>	<u>10,709</u>	<u>6,864,751</u>	<u>7,523,215</u>
FUND BALANCES- End of Year	<u>\$ 1,295,638</u>	<u>\$ 4,493,624</u>	<u>\$ -</u>	<u>\$ 1,114,833</u>	<u>\$ 282</u>	<u>\$ 6,904,377</u>	<u>\$ 6,864,751</u>

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GENERAL FUND

General Fund – This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

CITY OF TUPELO
GENERAL FUND
COMPARATIVE BALANCE SHEET
September 30, 2022 and 2021

	9/30/22	9/30/21
ASSETS		
Cash	\$ 30,021,142	\$ 28,637,600
Receivables:		
General Property Taxes	256,693	270,326
Home Grant Receivable	-	-
Other	222,555	200,981
Due from Other Government Units	2,315,937	2,080,831
Due from Component Unit	43,721	43,393
Due from Other Funds	2,319,000	2,574,000
Prepaid Items	355,245	453,705
Inventories	40,665	45,236
	<u>35,574,958</u>	<u>34,306,072</u>
TOTAL ASSETS	\$ <u>35,574,958</u>	\$ <u>34,306,072</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ 433,247	\$ 204,394
Unearned Revenues	9,592,611	4,870,032
Due to Other Entities	-	-
Due to Other Funds	-	-
Accrued Expenses	302,260	549,345
	<u>10,328,118</u>	<u>5,623,771</u>
Total Liabilities	<u>10,328,118</u>	<u>5,623,771</u>
Fund Balance:		
Nonspendable		
Prepaid Items	355,245	453,705
Inventory	40,665	45,236
Restricted for		
Home Grant	572,991	572,991
Water Reserve	580,573	577,770
Unassigned	23,697,366	27,032,599
	<u>25,246,840</u>	<u>28,682,301</u>
Total Fund Balance	<u>25,246,840</u>	<u>28,682,301</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>35,574,958</u>	\$ <u>34,306,072</u>

CITY OF TUPELO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Years Ended September 30, 2022 and 2021

	F.Y.E. 9/30/22	F.Y.E. 9/30/21
REVENUES		
Taxes:		
General Property Taxes	\$ 6,330,746	\$ 6,937,560
Payments in Lieu of Taxes	1,126,171	1,196,393
Penalties and Interest on Delinquent Taxes	44,078	40,363
Total Taxes	<u>7,500,995</u>	<u>8,174,316</u>
Licenses and Permits:		
Privilege License	308,163	308,444
Building Permits	259,762	338,904
Other Permits	12,851	13,455
Franchise Fees	472,370	444,209
Total Licenses and Permits	<u>1,053,146</u>	<u>1,105,012</u>
Intergovernmental Revenues:		
Federal Grants	236,035	1,009,254
State Grants	19,932	33,254
Other Grants	232,843	279,759
State Shared Revenues	29,194,502	26,559,983
Municipality Shared Revenues	3,400,000	3,400,000
County Shared Revenues	1,331,208	1,325,177
Total Intergovernmental Revenues	<u>34,414,520</u>	<u>32,607,427</u>
Charges for Services:		
Public Safety	159,880	175,320
Highways and Streets	73,575	13,447
Crime Lab Fees	29,424	40,803
Culture and Recreation Fees	430,104	331,327
Total Charges for Services	<u>692,983</u>	<u>560,897</u>
Fines and Forfeitures:		
Police Fines and Fees	538,429	586,711
Parking Fines and Fees	14,230	2,760
Total Fines and Forfeitures	<u>552,659</u>	<u>589,471</u>

CITY OF TUPELO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Years Ended September 30, 2022 and 2021

-Continued-

	F.Y.E. 9/30/22	F.Y.E. 9/30/21
REVENUES-Continued		
Miscellaneous Revenues:		
Interest	\$ 231,823	\$ 336,221
Donations	27,950	4,500
Rents	210,942	199,008
Billings to Other Departments	323,706	260,303
Other	192,749	168,837
	<u>987,170</u>	<u>968,869</u>
Total Miscellaneous Revenues	<u>987,170</u>	<u>968,869</u>
TOTAL REVENUES	<u>45,201,473</u>	<u>44,005,992</u>
EXPENDITURES		
General Government:		
Legislative Department:		
Personnel Services	275,501	261,964
Supplies	4,046	2,610
Other Services and Charges	193,243	297,318
	<u>472,790</u>	<u>561,892</u>
Total Legislative Department	<u>472,790</u>	<u>561,892</u>
Executive Department:		
Personnel Services	857,241	757,798
Supplies	20,856	18,465
Other Services and Charges	270,823	276,721
	<u>1,148,920</u>	<u>1,052,984</u>
Total Executive Department	<u>1,148,920</u>	<u>1,052,984</u>
City Court:		
Personnel Services	861,614	824,621
Supplies	24,957	24,580
Other Services and Charges	97,808	75,569
Capital Outlay	-	1,213
	<u>984,379</u>	<u>925,983</u>
Total City Court	<u>984,379</u>	<u>925,983</u>
Convention and Visitors Bureau Director:		
Personnel Services	147,784	143,422
	<u>147,784</u>	<u>143,422</u>
Total Convention and Visitors Bureau Director	<u>147,784</u>	<u>143,422</u>

CITY OF TUPELO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Years Ended September 30, 2022 and 2021

-Continued-

	F.Y.E. 9/30/22	F.Y.E. 9/30/21
EXPENDITURES-Continued		
Budget and Accounting Department:		
Personnel Services	\$ 729,735	\$ 745,934
Supplies	15,067	67,398
Other Services and Charges	542,074	427,207
Capital Outlay	127,930	36,873
Total Budget and Accounting Department	<u>1,414,806</u>	<u>1,277,412</u>
Personnel Department:		
Personnel Services	212,163	153,980
Supplies	1,561	2,411
Other Services and Charges	106,324	80,487
Total Personnel Department	<u>320,048</u>	<u>236,878</u>
Planning Department:		
Personnel Services	1,210,994	1,180,998
Supplies	37,613	31,618
Other Services and Charges	91,480	60,925
Capital Outlay	-	317
Total Community Development Department	<u>1,340,087</u>	<u>1,273,858</u>
Total General Government	<u>5,828,814</u>	<u>5,472,429</u>
Public Safety:		
Police Department:		
Personnel Services	8,807,918	8,350,642
Supplies	620,058	542,939
Other Services and Charges	1,503,521	1,492,654
Capital Outlay	157,364	192,283
Total Police Department	<u>11,088,861</u>	<u>10,578,518</u>
Fire Department:		
Personnel Services	6,547,054	5,826,533
Supplies	367,042	288,479
Other Services and Charges	279,517	281,517
Capital Outlay	10,321	-
Total Fire Department	<u>7,203,934</u>	<u>6,396,529</u>
Total Public Safety	<u>18,292,795</u>	<u>16,975,047</u>

CITY OF TUPELO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Years Ended September 30, 2022 and 2021

-Continued-

	F.Y.E. 9/30/22	F.Y.E. 9/30/21
EXPENDITURES-Continued		
Public Services:		
Public Works Department:		
Personnel Services	\$ 2,611,282	\$ 2,458,259
Supplies	356,890	331,906
Other Services and Charges	2,330,805	2,063,030
Capital Outlay	<u>7,465</u>	<u>14,829</u>
Total Public Works Department	<u>5,306,442</u>	<u>4,868,024</u>
Culture and Recreation:		
Park and Recreation Department:		
Personnel Services	1,883,195	1,752,006
Supplies	411,189	338,532
Other Services and Charges	1,111,343	896,639
Capital Outlay	<u>21,353</u>	<u>23,886</u>
Total Park and Recreation Department	<u>3,427,080</u>	<u>3,011,063</u>
Aquatic Center:		
Personnel Services	456,596	366,901
Supplies	100,967	95,088
Other Services and Charges	435,359	386,503
Capital Outlay	<u>6,144</u>	<u>5,499</u>
Total Aquatic Center	<u>999,066</u>	<u>853,991</u>
Museum Department:		
Personnel Services	128,087	123,593
Supplies	6,477	5,006
Other Services and Charges	19,956	24,690
Capital Outlay	<u>6,697</u>	<u>0</u>
Total Museum Department	<u>161,217</u>	<u>153,289</u>
Total Culture and Recreation	<u>4,587,363</u>	<u>4,018,343</u>
Other Functions:		
Community Services:		
Other Services and Charges	<u>1,038,297</u>	<u>1,093,852</u>
Total Community Services	<u>1,038,297</u>	<u>1,093,852</u>

**CITY OF TUPELO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

For the Years Ended September 30, 2022 and 2021

-Continued-

	F.Y.E. 9/30/22	F.Y.E. 9/30/21
EXPENDITURES-Continued		
Debt Service:		
Principal on Long Term Debt	\$ 3,460,700	\$ 494,275
Interest	<u>207,162</u>	<u>169,721</u>
Total Debt Service	<u>3,667,862</u>	<u>663,996</u>
TOTAL EXPENDITURES	<u>38,721,573</u>	<u>33,091,691</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>6,479,900</u>	<u>10,914,301</u>
OTHER FINANCING SOURCES (USES):		
Transfers Out	(10,097,702)	(7,779,703)
Transfers In	<u>182,341</u>	<u>650,616</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,915,361)</u>	<u>(7,129,087)</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(3,435,461)</u>	<u>3,785,214</u>
FUND BALANCE - Beginning of year	<u>28,682,301</u>	<u>24,897,087</u>
FUND BALANCE - End of year	<u>\$ 25,246,840</u>	<u>\$ 28,682,301</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted for specific expenditure purposes.

Library Fund – This fund is used to account for the revenues that are legally restricted to support the municipal library.

Convention and Visitors Bureau Fund – This fund is used to account for the revenues that are legally restricted to the promotion of tourism.

Firemen and Policemen Retirement Fund – This fund is used to account for the revenues that are legally restricted to payment to the MS Public Employees Retirement System (PERS) to finance the retirement benefits of firemen and policemen employed prior to March 1, 1976, who are covered by the Municipal Firemen's and Policemen's Retirement System.

Coliseum Project Fund – This fund is used to account for the revenues that are restricted or assigned for use on the coliseum project.

Rental Rehabilitation Fund – This fund is used to account for the revenues that are legally restricted to housing rehabilitation projects.

Coliseum Operating Fund – This fund is used to account for the operating revenues and expenditures of the Tupelo Coliseum.

Narcotics Fund – This fund is used to account for the revenues that are legally restricted to the narcotics division.

Transportation Fund – This fund is used to account for all funds committed to public provided transportation with the intent to transition from a pilot program to an ongoing municipal service.

CITY OF TUPELO
LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ 490,178	\$ 501,080	\$ 10,902	\$ 502,139
Intergovernmental:				
State Shared Revenues	17,844	18,263	419	18,162
Miscellaneous Revenues:				
Interest	-	132	132	1,271
TOTAL REVENUES	<u>508,022</u>	<u>519,475</u>	<u>11,453</u>	<u>521,572</u>
EXPENDITURES				
Community Services:				
Other Services and Charges	523,404	510,904	12,500.00	502,904
TOTAL EXPENDITURES	<u>523,404</u>	<u>510,904</u>	<u>12,500.00</u>	<u>502,904</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,382)</u>	<u>8,571</u>	<u>23,953</u>	<u>18,668</u>
OTHER FINANCING SOURCES				
Transfers In	12,500	12,500	-	-
TOTAL OTHER FINANCING SOURCES	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>(2,882)</u>	<u>21,071</u>	<u>23,953</u>	<u>18,668</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	108,314	108,314	-	88,596
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ 92,932</u>	129,385	<u>\$ 23,953</u>	107,264
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		548		1,050
FUND BALANCE (GAAP BASIS) -				
End of Year		<u>\$ 129,933</u>		<u>\$ 108,314</u>

CITY OF TUPELO
CONVENTION AND VISITOR'S BUREAU FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			
	Budget	Actual	Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
REVENUES				
Intergovernmental:				
State Shared Revenues	\$ 4,582,745	\$ 5,617,734	\$ 1,034,989	\$ 4,976,982
Federal Grants	-	-	-	600,167
Miscellaneous Revenues:				
Interest	40,621	25,940	(14,681)	57,543
Other	-	1,432	1,432	1,469
TOTAL REVENUES	<u>4,623,366</u>	<u>5,645,106</u>	<u>1,021,740</u>	<u>5,636,161</u>
EXPENDITURES				
Other Functions:				
Community Services:				
Personnel Services	745,375	667,456	77,919	650,270
Supplies	16,000	14,307	1,693	12,783
Other Services and Charges	2,204,388	1,801,505	402,883	1,864,737
Capital Expenditures	7,500	5,040	2,460	4,636
Total Community Services	<u>2,973,263</u>	<u>2,488,308</u>	<u>484,955</u>	<u>2,532,426</u>
Total Other Functions	<u>2,973,263</u>	<u>2,488,308</u>	<u>484,955</u>	<u>2,532,426</u>
TOTAL EXPENDITURES	<u>2,973,263</u>	<u>2,488,308</u>	<u>484,955</u>	<u>2,532,426</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,650,103</u>	<u>3,156,798</u>	<u>1,506,695</u>	<u>3,103,735</u>

CITY OF TUPELO
CONVENTION AND VISITOR'S BUREAU FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

-Continued-

	F.Y.E. 9/30/2022		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
OTHER FINANCING SOURCES				
(USES):				
Transfers Out	\$ (2,800,103)	\$ (1,950,103)	\$ 850,000	\$ (1,525,901)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,800,103)</u>	<u>(1,950,103)</u>	<u>850,000</u>	<u>(1,525,901)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(1,150,000)	1,206,695	2,356,695	1,577,834
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
Beginning of Year, as previously stated	4,543,828	4,543,828	-	4,543,828
PRIOR PERIOD ADJUSTMENT	<u>(600,167)</u>	<u>(600,167)</u>	<u>-</u>	<u>(600,167)</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year, as restated	<u>5,581,185</u>	<u>5,581,185</u>	<u>-</u>	<u>3,943,661</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ 4,431,185</u>	6,787,880	<u>\$ 2,356,695</u>	5,521,495
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>64,668</u>		<u>59,690</u>
FUND BALANCE (GAAP BASIS) -				
End of Year		<u>\$ 6,852,548</u>		<u>\$ 5,581,185</u>

CITY OF TUPELO
FIREMEN & POLICEMEN RETIREMENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ 848,589	\$ 867,035	\$ 18,446	\$ 858,577
Intergovernmental Revenues:				
State Shared Revenues	30,891	31,616	725	31,107
Miscellaneous Revenues:				
Interest Income	-	-	-	1
TOTAL REVENUES	<u>879,480</u>	<u>898,651</u>	<u>19,171</u>	<u>889,685</u>
EXPENDITURES				
Public Safety:				
Police Department:				
Personnel Services	<u>640,500</u>	<u>629,056</u>	<u>11,444</u>	<u>622,817</u>
Total Police Department	<u>640,500</u>	<u>629,056</u>	<u>11,444</u>	<u>622,817</u>
Fire Department:				
Personnel Services	<u>274,500</u>	<u>269,595</u>	<u>4,905</u>	<u>266,921</u>
Total Fire Department	<u>274,500</u>	<u>269,595</u>	<u>4,905</u>	<u>266,921</u>
Total Public Safety	<u>915,000</u>	<u>898,651</u>	<u>16,349</u>	<u>889,738</u>
TOTAL EXPENDITURES	<u>915,000</u>	<u>898,651</u>	<u>16,349</u>	<u>889,738</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,520)	-	35,520	(53)
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>31,504</u>	<u>31,504</u>	-	<u>28,844</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ (4,016)</u>	31,504	<u>\$ 35,520</u>	28,791
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>1,267</u>		<u>2,713</u>
FUND BALANCE (GAAP BASIS) -				
End of Year		<u>\$ 32,771</u>		<u>\$ 31,504</u>

CITY OF TUPELO
COLISEUM PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Miscellaneous Revenues:				
Interest	\$ 15,000	\$ 9,523	\$ (5,477)	\$ 20,415
TOTAL REVENUES	<u>15,000</u>	<u>9,523</u>	<u>(5,477)</u>	<u>20,415</u>
EXPENDITURES				
Culture and Recreation:				
Tupelo Coliseum:				
Other Services and Charges	-	-	-	-
Total Tupelo Coliseum	-	-	-	-
Total Culture and Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>15,000</u>	<u>9,523</u>	<u>(5,477)</u>	<u>20,415</u>

CITY OF TUPELO
COLISEUM PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

-Continued-

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
OTHER FINANCING SOURCES				
(USES):				
Transfers In	\$ 2,215,120	\$ 2,215,120	\$ -	\$ 2,215,120
Transfers Out	<u>(4,328,958)</u>	<u>(1,656,596)</u>	<u>2,672,362</u>	<u>(1,324,330)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,113,838)</u>	<u>558,524</u>	<u>2,672,362</u>	<u>890,790</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(2,098,838)	568,047	2,666,885	911,205
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>1,614,948</u>	<u>1,614,948</u>	<u>-</u>	<u>703,743</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	\$ <u><u>(483,890)</u></u>	2,182,995	\$ <u><u>2,666,885</u></u>	1,614,948
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP BASIS)				
End of Year		\$ <u><u>2,182,995</u></u>		\$ <u><u>1,614,948</u></u>

CITY OF TUPELO
RENTAL REHABILITATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	F.Y.E. 9/30/2022		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
REVENUES				
Miscellaneous:				
Interest	\$ -	\$ 9	\$ 9	\$ 303
TOTAL REVENUES	<u>-</u>	<u>9</u>	<u>9</u>	<u>303</u>
EXPENDITURES				
Other Services and Charges	<u>12,883</u>	<u>-</u>	<u>12,883</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,883</u>	<u>-</u>	<u>12,883</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,883)</u>	<u>9</u>	<u>12,892</u>	<u>303</u>
OTHER FINANCING SOURCES (USES):				
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>(12,883)</u>	<u>9</u>	<u>12,892</u>	<u>303</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>72,747</u>	<u>72,747</u>	<u>-</u>	<u>72,444</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	\$ <u><u>59,864</u></u>	72,756	\$ <u><u>12,892</u></u>	72,747
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP BASIS)				
End of Year		\$ <u><u>72,756</u></u>		\$ <u><u>72,747</u></u>

CITY OF TUPELO
COLISEUM OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

F.Y.E. 9/30/2022

	Budget	Actual	Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
REVENUES				
Intergovernmental Revenues:				
Federal Grants	\$ 956,452	\$ 2,027,649	\$ 1,071,197	\$ -
Charges for Sales & Services:				
Commissions	32,500	53,705	21,205	7,495
Concessions & Other Sales	520,000	1,142,665	622,665	237,746
Direct Show Revenue	60,000	69,323	9,323	40,109
Parking	1,200	1,015	(185)	1,080
Service Charge	470,000	713,044	243,044	205,626
Rental Revenue	1,656,500	1,527,525	(128,975)	441,528
Personnel Service Fees	370,000	407,068	37,068	73,635
Miscellaneous Revenues:				
Advertising Agency Fee	450,000	491,698	41,698	326,863
Other	279,238	642,865	363,627	466,585
Interest	9,500	17,278	7,778	20,433
TOTAL REVENUES	4,805,390	7,093,835	2,288,445	1,821,100
EXPENDITURES				
Culture and Recreation:				
Coliseum Operations:				
Personnel Services	1,315,768	1,148,582	167,186	1,026,723
Supplies	649,293	575,445	73,848	196,483
Other Services and Charges	3,904,063	3,612,198	291,865	1,380,923
Capital Outlay	3,097,640	1,824,219	1,273,421	13,057
Total Coliseum Operations	8,966,764	7,160,444	1,806,320	2,617,186
TOTAL EXPENDITURES	8,966,764	7,160,444	1,806,320	2,617,186
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	(4,161,374)	(66,609)	4,094,765	(796,086)

CITY OF TUPELO
COLISEUM OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021
-Continued-

	<u>F.Y.E. 9/30/2022</u>			
	Budget	Actual	Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
OTHER FINANCING SOURCES (USES):				
Transfer from Coliseum Project	\$ 2,248,470	\$ 666,286	\$ (1,582,184)	\$ 425,830
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,248,470</u>	<u>666,286</u>	<u>(1,582,184)</u>	<u>425,830</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(1,912,904)	599,677	2,512,581	(370,256)
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>428,325</u>	<u>428,325</u>	<u>-</u>	<u>715,432</u>
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ (1,484,579)</u>	1,028,002	<u>\$ 2,512,581</u>	345,176
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>48,812</u>		<u>83,149</u>
FUND BALANCE (DEFICIT) (GAAP BASIS)				
End of Year		<u>\$ 1,076,814</u>		<u>\$ 428,325</u>

CITY OF TUPELO
NARCOTICS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

F.Y.E. 9/30/2022

	Budget	Actual	Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
REVENUES				
Intergovernmental Revenues:				
Federal Shared Revenue	\$ 10,000	\$ -	\$ (10,000)	\$ 933
Fines and Forfeitures	100,000	56,607	(43,393)	92,776
Miscellaneous Revenues:				
Interest	20,000	7,886	(12,114)	22,359
Other	105,000	69,684	(35,316)	87,237
TOTAL REVENUES	<u>235,000</u>	<u>134,177</u>	<u>(100,823)</u>	<u>203,305</u>
EXPENDITURES				
Public Safety:				
Police Department:				
Supplies	87,500	36,137	51,363	30,002
Other Services and Charges	423,500	177,369	246,131	183,621
Capital Outlay	172,000	32,340	139,660	63,388
Total Police Department	<u>683,000</u>	<u>245,846</u>	<u>437,154</u>	<u>277,011</u>
TOTAL EXPENDITURES	<u>683,000</u>	<u>245,846</u>	<u>437,154</u>	<u>277,011</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(448,000)	(111,669)	336,331	(73,706)
OTHER FINANCING SOURCES (USES):				
Transfer to General Fund	<u>(52,246)</u>	<u>(52,246)</u>	<u>-</u>	<u>(49,100)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(52,246)</u>	<u>(52,246)</u>	<u>-</u>	<u>(49,100)</u>

CITY OF TUPELO
NARCOTICS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

-Continued-

F.Y.E. 9/30/2022

	Budget	Actual	Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ (500,246)	\$ (163,915)	\$ 336,331	\$ (122,806)
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>1,309,126</u>	<u>1,309,126</u>	<u>-</u>	<u>1,431,932</u>
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ 808,880</u>	1,145,211	<u>\$ 336,331</u>	1,309,126
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP BASIS) -				
End of Year		<u>\$ 1,145,211</u>		<u>\$ 1,309,126</u>

CITY OF TUPELO
TRANSPORTATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
REVENUES				
Miscellaneous Revenues:				
Interest	\$ -	\$ -	\$ -	\$ 321
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>321</u>
EXPENDITURES				
Other Functions:				
Community Services:				
Other Services and Charges	144,900	144,900	-	138,000
TOTAL EXPENDITURES	<u>144,900</u>	<u>144,900</u>	<u>-</u>	<u>138,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(144,900)</u>	<u>(144,900)</u>	<u>-</u>	<u>(137,679)</u>
OTHER FINANCING SOURCES (USES):				
Transfer from General Fund	144,900	132,706	(12,194)	138,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>132,706</u>	<u>(12,194)</u>	<u>138,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>(144,900)</u>	<u>(12,194)</u>	<u>(12,194)</u>	<u>321</u>
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	12,194	12,194	-	11,873
FUND BALANCE (DEFICIT) (NON-GAAP BUDGETARY BASIS) -				
End of Year	\$ <u>(132,706)</u>	-	\$ <u>(12,194)</u>	12,194
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		-		-
FUND BALANCE (GAAP BASIS) -				
End of Year		\$ <u>-</u>		\$ <u>12,194</u>

CAPITAL PROJECTS FUND

Capital Projects are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

City Capital Project Fund – This fund is used to account for general construction for the City of Tupelo that is not specifically accounted for in any other capital project fund.

Fairgrounds Construction Fund – This fund is used to account for the costs of constructing the Fairgrounds Redevelopment Project.

City Infrastructure Fund – This fund is used to account for projects approved in the City of Tupelo's 5 year capital plan. The funding for these projects will include G.O. Bonds, general fund money, and grants. This is a major fund.

Thoroughfare Fund Phase VI – These funds are used to account for the cost of constructing, improving or paving streets, sidewalks, driveways, parkways, walkways or public parking facilities, and purchasing land for these purposes.

Thoroughfare Fund Phase VII – These funds are used to account for the cost of constructing, improving or paving streets, sidewalks, driveways, parkways, walkways or public parking facilities, and purchasing land for these purposes. A 10.00 mill special property tax will be levied for the next five years to finance this project.

Special Obligation Capital Fund – This fund is used to account for the projects approved by Council and funded with Special Obligation Bond proceeds.

CITY OF TUPELO
CITY CAPITAL PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenues:				
Federal Shared Revenues	\$ -	\$ -	\$ -	364,334
Miscellaneous Revenues:				
Interest	-	3,545	3,545	5,894
TOTAL REVENUES	<u>-</u>	<u>3,545</u>	<u>3,545</u>	<u>370,228</u>
EXPENDITURES				
Supplies	-	-	-	-
Capital Outlay	220,000	119,186	100,814	41,300
TOTAL EXPENDITURES	<u>220,000</u>	<u>119,186</u>	<u>100,814</u>	<u>41,300</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(220,000)	(115,641)	104,359	328,928
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
Beginning of Year	740,084	740,084	-	411,156
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
End of Year	\$ <u>520,084</u>	624,443	\$ <u>104,359</u>	740,084
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		-		-
FUND BALANCE (GAAP BASIS)				
End of Year		\$ <u>624,443</u>		\$ <u>740,084</u>

CITY OF TUPELO
FAIRGROUNDS CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Miscellaneous Revenues:				
Interest	\$ -	\$ 2,271	\$ 2,271	\$ 6,210
Other	-	395,600	395,600	129,276
TOTAL REVENUES	<u>-</u>	<u>397,871</u>	<u>397,871</u>	<u>135,486</u>
EXPENDITURES				
Other Services and Charges	50,000	39,112	10,888	9,267
Capital Outlay	423,346	34,276	389,070	277,209
TOTAL EXPENDITURES	<u>473,346</u>	<u>73,388</u>	<u>399,958</u>	<u>286,476</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(473,346)	324,483	797,829	(150,990)
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	453,942	453,942	-	604,932
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	\$ <u>(19,404)</u>	778,425	\$ <u>797,829</u>	453,942
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		-		-
FUND BALANCE (GAAP BASIS)				
End of Year		\$ <u>778,425</u>		\$ <u>453,942</u>

CITY OF TUPELO
THOROUGHFARE FUND PHASE VI
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ 5,182,793	\$ 195,669	\$ (4,987,124)	\$ 5,332,237
Intergovernmental Revenues:				
State Shared Revenues	-	-	-	193,211
State Grants	200,000	204,511	4,511	545,489
Miscellaneous Revenues:				
Interest	-	11,452	11,452	77,600
TOTAL REVENUES	<u>5,382,793</u>	<u>411,632</u>	<u>(4,971,161)</u>	<u>6,148,537</u>
EXPENDITURES				
Personnel Services	-	-	-	103,436
Other Services and Charges	1,229,411	1,222,982	6,429	1,443,951
Capital Outlay	2,262,714	1,242,008	1,020,706	7,082,740
TOTAL EXPENDITURES	<u>3,492,125</u>	<u>2,464,990</u>	<u>1,027,135</u>	<u>8,630,127</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,890,668</u>	<u>(2,053,358)</u>	<u>(3,944,026)</u>	<u>(2,481,590)</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(937,773)	(743,171)	194,602	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(937,773)</u>	<u>(743,171)</u>	<u>194,602</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	952,895	(2,796,529)	(3,749,424)	(2,481,590)
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
Beginning of Year	3,162,996	3,162,996	-	5,456,943
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
End of Year	\$ <u>4,115,891</u>	366,467	\$ <u>(3,749,424)</u>	2,975,353
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		(366,467)		187,643
FUND BALANCE (GAAP BASIS)				
End of Year		\$ <u>-</u>		\$ <u>3,162,996</u>

CITY OF TUPELO
THOROUGHFARE FUND PHASE VII
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ 5,270,739	\$ 5,189,598	\$ (81,141)	\$ -
Intergovernmental Revenues:				
State Shared Revenues	191,869	196,372	4,503	-
Miscellaneous Revenues:				
Interest	<u>12,914</u>	<u>1,648</u>	<u>(11,266)</u>	<u>-</u>
TOTAL REVENUES	<u>5,475,522</u>	<u>5,387,618</u>	<u>(87,904)</u>	<u>-</u>
EXPENDITURES				
Personnel Services	111,980	106,710	5,270	-
Other Services and Charges	1,365,652	588,949	776,703	-
Capital Outlay	<u>3,997,890</u>	<u>1,131,168</u>	<u>2,866,722</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,475,522</u>	<u>1,826,827</u>	<u>3,648,695</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>3,560,791</u>	<u>3,560,791</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>-</u>	<u>743,171</u>	<u>743,171</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>743,171</u>	<u>743,171</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>4,303,962</u>	<u>4,303,962</u>	<u>-</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
End of Year	<u>\$ -</u>	<u>4,303,962</u>	<u>\$ 4,303,962</u>	<u>-</u>
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>203,546</u>		<u>-</u>
FUND BALANCE (GAAP BASIS)				
End of Year		<u>\$ 4,507,508</u>		<u>\$ -</u>

CITY OF TUPELO
SPECIAL OBLIGATION CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenues:				
State Grants	\$ -	\$ -	\$ -	\$ 500,000
Miscellaneous Revenues:				
Interest	-	2,841	2,841	31,359
TOTAL REVENUES	-	2,841	2,841	531,359
EXPENDITURES				
Capital Outlay	487,896	263,187	224,709	4,073,863
TOTAL EXPENDITURES	487,896	263,187	224,709	4,073,863
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(487,896)	(260,346)	227,550	(3,542,504)
OTHER FINANCING SOURCES (USES):				
Transfers Out	(322,640)	(322,640)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(322,640)	(322,640)	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(810,536)	(582,986)	227,550	(3,542,504)
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
Beginning of Year	582,986	582,986	-	4,125,490
FUND BALANCE (NON-GAAP BUDGETARY BASIS)-				
End of Year	\$ (227,550)	-	\$ 227,550	582,986
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		-		-
FUND BALANCE (GAAP BASIS)				
End of Year		\$ -		\$ 582,986

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

City Bond and Interest Fund – This fund is used to account for the accumulation of resources for, and payment of, principal, interest and related costs of General City Bonds.

Water G. O. Bonds Fund – This fund is used to account for the accumulation of resources for, and payment of, principal, interest and related costs of G. O. Water Bonds.

Special Assessments Bond and Interest Fund – This fund is used to account for the accumulation of resources for, and payment of, principal, interest and related costs of Special Assessments Bonds.

City Tax Increment Fund – This fund is used to account for the accumulation of resources for, and payment of, principal, interest and related costs of Tax Increment Bonds.

Special Obligation Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of principal, interest and related costs of Special Obligation Bonds.

CITY OF TUPELO
CITY BOND AND INTEREST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
REVENUES				
Taxes:				
General Property Taxes	\$ 4,322,006	\$ 4,387,239	\$ 65,233	\$ 3,705,656
Intergovernmental Revenues:				
State Shared Revenues	157,333	161,025	3,692	134,282
Miscellaneous Revenues:				
Interest	-	1,965	1,965	10,836
Other	-	-	-	-
	4,479,339	4,550,229	70,890	3,850,774
TOTAL REVENUES	4,479,339	4,550,229	70,890	3,850,774
EXPENDITURES				
Debt Service:				
General Obligations:				
Bonds Redeemed	3,610,529	3,610,529	-	3,416,936
Interest	1,443,285	1,430,250	13,035	1,538,880
Paying Agent Fees	25,000	21,410	3,590	17,647
	5,078,814	5,062,189	16,625	4,973,463
Total General Obligations	5,078,814	5,062,189	16,625	4,973,463
Total Debt Service	5,078,814	5,062,189	16,625	4,973,463
TOTAL EXPENDITURES	5,078,814	5,062,189	16,625	4,973,463
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(599,475)	(511,960)	87,515	(1,122,689)
OTHER FINANCING SOURCES (USES):				
Transfers from Other Funds	591,204	726,878	135,674	1,013,814
TOTAL OTHER FINANCING SOURCES (USES)	591,204	726,878	135,674	1,013,814

CITY OF TUPELO
CITY BOND AND INTEREST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Actual Amounts for Year Ended September 30, 2021

-Continued-

	<u>F.Y.E. 9/30/2022</u>		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ (8,271)	\$ 214,918	\$ 223,189	\$ (108,875)
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>1,050,243</u>	<u>1,050,243</u>	<u>-</u>	<u>1,147,427</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	\$ <u>1,041,972</u>	1,265,161	\$ <u>223,189</u>	1,038,552
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>30,477</u>		<u>11,691</u>
FUND BALANCE (GAAP-BASIS) -				
End of Year		\$ <u>1,295,638</u>		\$ <u>1,050,243</u>

CITY OF TUPELO
WATER G.O. BONDS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	<u>F.Y.E. 9/30/2022</u>			<u>F.Y.E. 9/30/2021 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	
REVENUES				
Intergovernmental Revenues:				
State Shared Revenues	\$ 4,450,000	\$ 4,406,495	\$ (43,505)	\$ 4,006,374
Miscellaneous Revenues:				
Interest	-	15,308	15,308	822
TOTAL REVENUES	<u>4,450,000</u>	<u>4,421,803</u>	<u>(28,197)</u>	<u>4,007,196</u>
EXPENDITURES				
Debt Service:				
General Obligations:				
Bonds Redeemed	375,000	375,000	-	360,000
Interest	251,963	251,963	-	266,663
Paying Agent Fees	15,000	11,420	3,580	11,420
Total Debt Service	<u>641,963</u>	<u>638,383</u>	<u>3,580</u>	<u>638,083</u>
TOTAL EXPENDITURES	<u>641,963</u>	<u>638,383</u>	<u>3,580</u>	<u>638,083</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,808,037</u>	<u>3,783,420</u>	<u>(24,617)</u>	<u>3,369,113</u>
OTHER FINANCING SOURCES (USES):				
Transfer (to) from Northeast MS Regional Water Supply District to Water G.O. Bonds Fund	<u>(4,129,018)</u>	<u>(4,121,281)</u>	<u>7,737</u>	<u>(3,310,448)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,129,018)</u>	<u>(4,121,281)</u>	<u>7,737</u>	<u>(3,310,448)</u>

CITY OF TUPELO
WATER G.O. BONDS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Actual Amounts for Year Ended September 30, 2021

-Continued-

	F.Y.E. 9/30/2022		Variance Favorable (Unfavorable)	F.Y.E. 9/30/2021 Actual
	Budget	Actual		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ (320,981)	\$ (337,861)	\$ (16,880)	\$ 58,665
FUND BALANCE (NON-GAAP BUDGETARY BASIS) - Beginning of Year	<u>4,831,485</u>	<u>4,831,485</u>	<u>-</u>	<u>4,772,820</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) - End of Year	<u>\$ 4,510,504</u>	4,493,624	<u>\$ (16,880)</u>	4,831,485
Adjustments to Generally Accepted Accounting Principles: Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP-BASIS) - End of Year		<u>\$ 4,493,624</u>		<u>\$ 4,831,485</u>

CITY OF TUPELO
SPECIAL ASSESSMENTS BOND AND INTEREST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ -	\$ -	\$ -	\$ 31,587
Miscellaneous Revenues:				
Interest	-	-	-	645
TOTAL REVENUES	-	-	-	32,232
EXPENDITURES				
Debt Service:				
Special Assessment General Obligations:				
Bonds Redeemed	-	-	-	-
Interest	-	-	-	-
Paying Agent Fees	-	-	-	-
Total Debt Service	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	32,232
OTHER FINANCING SOURCES (USES):				
Transfer to Other Funds	-	-	-	(97,421)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(97,421)

CITY OF TUPELO
SPECIAL ASSESSMENTS BOND AND INTEREST FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Actual Amounts for Year Ended September 30, 2021

-Continued-

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ -	\$ -	\$ -	(65,189)
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,189</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP-BASIS) -				
End of Year		<u>\$ -</u>		<u>\$ -</u>

CITY OF TUPELO
CITY TAX INCREMENT DEBT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes:				
General Property Taxes	\$ 127,252	\$ 260,856	\$ 133,604	\$ 270,306
Miscellaneous Revenues:				
Interest	-	4,765	4,765	12,280
TOTAL REVENUES	127,252	265,621	138,369	282,586
EXPENDITURES				
Debt Service:				
General Obligations:				
Bonds Redeemed	85,000	85,000	-	50,000
Interest	37,252	37,252	-	9,900
Paying Agent Fees	5,000	850	4,150	850
Total Debt Service	127,252	123,102	4,150	60,750
TOTAL EXPENDITURES	127,252	123,102	4,150	60,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	142,519	142,519	221,836
OTHER FINANCING SOURCES (USES):				
Transfer to Other Funds	-	-	-	(85,794)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(85,794)

CITY OF TUPELO
CITY TAX INCREMENT DEBT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Actual Amounts for Year Ended September 30, 2021

-Continued-

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ -	\$ 142,519	\$ 142,519	\$ 136,042
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
Beginning of Year	<u>972,314</u>	<u>972,314</u>	<u>-</u>	<u>836,272</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) -				
End of Year	<u>\$ 972,314</u>	1,114,833	<u>\$ 142,519</u>	972,314
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP-BASIS) -				
End of Year		<u>\$ 1,114,833</u>		<u>\$ 972,314</u>

CITY OF TUPELO
SPECIAL OBLIGATION DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended September 30, 2022
With Comparative Actual Amounts for Year Ended September 30, 2021

	F.Y.E. 9/30/2022			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Miscellaneous Revenues:				
Interest	\$ -	\$ 331	\$ 331	\$ 40
TOTAL REVENUES	-	331	331	40
EXPENDITURES				
Debt Service:				
Special Obligations:				
Interest	688,838	688,838	-	688,838
Paying Agent Fees	10,000	3,000	7,000	2,000
Total Debt Service	698,838	691,838	7,000	690,838
TOTAL EXPENDITURES	698,838	691,838	7,000	690,838
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(698,838)	(691,507)	7,331	(690,798)
OTHER FINANCING SOURCES (USES):				
Transfers from Other Funds	698,838	681,080	(17,758)	-
TOTAL OTHER FINANCING SOURCES (USES)	698,838	681,080	(17,758)	-

CITY OF TUPELO
SPECIAL OBLIGATION DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL

Year Ended September 30, 2022

With Comparative Actual Amounts for Year Ended September 30, 2021

-Continued-

	<u>F.Y.E. 9/30/2022</u>			F.Y.E. 9/30/2021 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ -	\$ (10,427)	\$ (10,427)	\$ (690,798)
FUND BALANCE (NON-GAAP BUDGETARY BASIS) - Beginning of Year	<u>10,709</u>	<u>10,709</u>	<u>-</u>	<u>701,507</u>
FUND BALANCE (NON-GAAP BUDGETARY BASIS) - End of Year	<u>\$ 10,709</u>	282	<u>\$ (10,427)</u>	10,709
Adjustments to Generally Accepted Accounting Principles: Revenue Accruals		<u>-</u>		<u>-</u>
FUND BALANCE (GAAP-BASIS) - End of Year		<u>\$ 282</u>		<u>\$ 10,709</u>

AGENCY FUNDS

Agency Funds are used to account for assets held by the City as an agent for employees, other individuals, private organizations, other governments and/or other funds.

Metro Vice Seized Fund – This fund is used to account for assets seized by the narcotics unit and held in escrow pending distribution to applicable parties.

City Court Restitution Fund – This fund is used to account for assets held for complainants as restitution to them.

Flexible Spending Fund – This fund is used to account for assets held for employees in accordance with provisions of Internal Revenue Code Section 125.

Self Insurance Fund – This fund is used to account for assets held to fund self insurance claims.

Arts Committee Fund – This fund is used to account for assets held by the Art Committee which evaluates and selects local works of art to be placed on display in City Hall.

**CITY OF TUPELO
AGENCY FUNDS
COMBINING BALANCE SHEET**

September 30, 2022

With Comparative Totals for September 30, 2021

	Metro Vice Seized Fund	City Court Restitution Fund	Self Insurance Fund	Arts Committee Fund	Totals	
					9/30/22	9/30/21
ASSETS						
Cash	\$ 853,871	\$ 6,964	\$ 443,317	-	\$ 1,304,152	794,577
Investments	-	-	500	-	500	500
TOTAL ASSETS	\$ 853,871	\$ 6,964	443,817	\$ -	\$ 1,304,652	\$ 795,077
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ 61,848	\$ -	\$ 61,848	\$ 50,412
Due to Complainants	-	6,964	-	-	6,964	6,964
Due to Arts Committee	-	-	-	-	-	774
Due to Insured Employees	-	-	381,969	-	381,969	426,215
Seized Money Held	853,871	-	-	-	853,871	310,712
TOTAL LIABILITIES	\$ 853,871	\$ 6,964	\$ 443,817	\$ -	\$ 1,304,652	\$ 795,077

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CITY OF TUPELO
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended September 30, 2022

	Balance September 30, 2021	Debits	Credits	Balance September 30, 2022
METRO VICE SEIZED FUND				
<u>ASSETS</u>				
Cash	\$ 310,712	\$ 1,498,674	\$ 955,515	\$ 853,871
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ 44,926	\$ 44,926	\$ -
Seized Money Held	310,712	187,192	730,351	853,871
Total Liabilities	\$ 310,712	\$ 232,118	\$ 775,277	\$ 853,871
CITY COURT RESTITUTION FUND				
<u>ASSETS</u>				
Cash	\$ 6,964	\$ 14,023	\$ 14,023	\$ 6,964
<u>LIABILITIES</u>				
Due to Complainants	\$ 6,964	\$ -	\$ -	\$ 6,964
TUPELO ARTS COMMITTEE				
<u>ASSETS</u>				
Cash	\$ 774	\$ 1,560	\$ 2,334	\$ -
<u>LIABILITIES</u>				
Deposits - Arts Committee	\$ 774	\$ 779	\$ 5	\$ -

CITY OF TUPELO
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended September 30, 2022

-Continued-

	Balance September 30, 2021	Debits	Credits	Balance September 30, 2022
SELF INSURANCE FUND				
<u>ASSETS</u>				
Cash	\$ 476,127	\$ 1,042,230	\$ 1,075,040	\$ 443,317
Investments	500	-	-	500
Total Assets	<u>\$ 476,627</u>	<u>\$ 1,042,230</u>	<u>\$ 1,075,040</u>	<u>\$ 443,817</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 50,412	\$ 65,438	\$ 76,874	\$ 61,848
Due to Insured Employees	426,215	94,018	49,772	381,969
Total Liabilities	<u>\$ 476,627</u>	<u>\$ 159,456</u>	<u>\$ 126,646</u>	<u>\$ 443,817</u>
TOTAL ALL AGENCY FUNDS				
<u>ASSETS</u>				
Cash	\$ 794,577	\$ 2,556,487	\$ 2,046,912	\$ 1,304,152
Investments	500	-	-	500
Total Assets	<u>\$ 795,077</u>	<u>\$ 2,556,487</u>	<u>\$ 2,046,912</u>	<u>\$ 1,304,652</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 50,412	\$ 110,364	\$ 121,800	\$ 61,848
Seized Money Held	310,712	187,192	730,351	853,871
Deposits - Arts Committee	774	779	5	-
Due to Complainants	6,964	-	-	6,964
Due to Insured Employees	426,215	94,018	49,772	381,969
Total Liabilities	<u>\$ 795,077</u>	<u>\$ 392,353</u>	<u>\$ 901,928</u>	<u>\$ 1,304,652</u>

SUPPLEMENTARY INFORMATION

CITY OF TUPELO
SCHEDULE OF INVESTMENTS
Year Ended September 30, 2022

Item # 6.

INVESTMENT OWNED BY	TYPE OF INVESTMENT	DATE ACQ'D	MATURITY DATE	INTEREST RATE	CARRYING VALUE
GOVERNMENTAL FUNDS:					
Debt Service Funds:					
Water G. O. Bonds Fund	U.S. Government Securities Fund	Var	N/A	Var	\$ 4,164,256
City Bond and Interest Fund	U.S. Government Securities Fund	Var	N/A	Var	12,384
Special Obligation Debt Service Fund	U.S. Government Securities Fund	Var	N/A	Var	<u>282</u>
Total Investments - Debt Service Funds					<u>4,176,922</u>
Total Investments - Governmental Funds					<u>4,176,922</u>
FIDUCIARY FUNDS:					
Agency Funds:					
Deferred Comp. Fund	Self-Insurance Trust Fund	Var	N/A	N/A	<u>500</u>
Total Investments - Agency Funds					<u>500</u>
Total Investments - Fiduciary Funds					<u>500</u>
Total Investments - All Funds					<u>\$ 4,177,422</u>

CITY OF TUPELO
SCHEDULE OF LONG-TERM DEBT
Year Ended September 30, 2022

	INTEREST RATE	ISSUE DATE	FINAL MATURITY DATE	BALANCE OUTSTANDING SEPTEMBER 30, 2021	ISSUED	(REDEEMED)	BALANCE OUTSTANDING SEPTEMBER 30, 2022	CURRENT MATURITIES	CURRENT INTEREST PAYABLE
GENERAL OBLIGATION BONDS:									
General City Bonds									
G.O. - Series 2012	2.00% - 2.375%	5/1/12	11/1/32	\$ 4,670,000	\$ -	\$ (260,000)	\$ 4,410,000	\$ 270,000	\$ 91,463
G.O. - Series 2013	2.10% - 3.00%	4/10/13	9/30/33	4,670,000	-	(260,000)	4,410,000	270,000	98,489
G.O. - Series 2013	2.50% - 3.25%	9/1/13	9/30/28	1,575,000	-	(205,000)	1,370,000	210,000	40,675
G.O. - Series 2011	2.10% - 2.875%	12/1/11	12/1/30	2,850,000	-	(165,000)	2,685,000	260,000	62,934
G.O. - Series 2015	1.31% - 3.28%	7/28/15	7/1/29	2,700,000	-	(400,000)	2,300,000	400,000	69,210
G.O. Refunding - Series 2016	1.10% - 1.97%	1/28/16	2/1/22	715,000	-	(715,000)	-	-	-
G.O. - Series 2016	2.313% - 2.685%	5/12/16	4/1/36	5,500,000	-	(100,000)	5,400,000	300,000	139,993
G.O. Combined Refunding-Series 2016	3.00% - 5.00%	8/4/16	7/1/26	2,685,000	-	(1,470,000)	1,215,000	300,000	39,450
G.O. - Series 2017	2.00% - 5.00%	11/14/17	11/1/37	10,000,000	-	(200,000)	9,800,000	200,000	317,700
G.O. Refunding - Series 2019	4.00%	5/31/19	12/1/32	5,685,000	-	(375,000)	5,310,000	395,000	599,500
Total General City Bonds				41,050,000	-	(4,150,000)	36,900,000	2,605,000	1,459,414
Water Bonds									
Series 2008- Refunding Bonds	3.91% - 5.51%	12/17/08	12/1/33	675,000	-	-	675,000	-	-
Total Water Bonds				675,000	-	-	675,000	-	-
TOTAL GENERAL OBLIGATION BONDS				41,725,000	-	(4,150,000)	37,575,000	2,605,000	1,459,414
OTHER LONG-TERM DEBT:									
General City Notes Payable									
Capital Improvements Revolving Loan	3.00%	8/24/09	2/1/33	950,258	-	(71,745)	878,513	73,927	25,450
Tupelo Airport Authority Capital Acquisition	3.00%	6/22/11	7/1/25	575,439	-	(108,386)	467,053	111,638	14,012
Bank of America ESCO	2.62%	10/9/15	4/9/32	3,222,931	-	(3,222,931)	-	-	-
Capital Improvements Revolving Loan	3.00%	4/1/20	4/1/40	1,406,298	-	(57,637)	1,348,661	60,249	39,578
Total General City Notes Payable				6,154,926	-	(3,460,699)	2,694,227	245,814	79,040

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CITY OF TUPELO
SCHEDULE OF LONG-TERM DEBT - Continued
 Year Ended September 30, 2022

	INTEREST RATE	ISSUE DATE	FINAL MATURITY DATE	BALANCE OUTSTANDING SEPTEMBER 30, 2021	ISSUED	(REDEEMED)	BALANCE OUTSTANDING SEPTEMBER 30, 2022	CURRENT MATURITIES	CURRENT INTEREST PAYABLE
OTHER LONG-TERM DEBT - Continued:									
Water and Sewer Notes Payable									
Drinking Water Loan	4.00%	9/1/05	5/1/25	\$ 265,913	\$ -	\$ (68,705)	\$ 197,208	\$ 71,503	\$ 6,587
Drinking Water Loan	1.95%	6/14/06	12/1/27	181,458	-	(27,570)	153,888	28,112	2,750
Capital Improvements Revolving Loan	1.75%	11/19/04	6/1/26	1,835,824	-	(373,920)	1,461,904	380,516	22,541
Capital Improvements Revolving Loan	1.75%	9/30/04	11/1/27	8,468,501	-	(1,311,994)	7,156,507	1,335,139	114,564
SRF - MDA Revolving Loan	1.95%	6/1/16	12/1/35	2,906,158	-	(178,672)	2,727,486	182,188	51,563
SRF - Annexed Sewer Loan 2014	1.75%	8/1/16	12/1/35	3,424,041	-	(213,448)	3,210,593	217,213	54,449
SRF - Chemical Addition	1.75%	6/1/16	2/1/36	2,682,995	-	(165,068)	2,517,927	167,980	42,721
SRF - Annexed Water	1.95%	9/30/14	2/1/37	3,504,733	-	(196,809)	3,307,924	200,681	62,717
SRF - 2015 Water	1.95%	9/30/15	11/1/37	874,359	-	(46,464)	827,895	47,378	15,722
SRF - Annex Sewer 2014	1.75%	12/1/19	5/1/39	9,272,995	-	(451,915)	8,821,080	459,887	150,692
SRF - Life Station 2020	1.75%	1/1/21	5/1/40	2,423,043	-	(110,736)	2,312,307	112,689	39,564
Total Water and Sewer Notes Payable				35,840,020	-	(3,145,301)	32,694,719	3,203,286	563,870
Special Obligation Bonds									
Series 2018 - Water and Sewer Dept.	2.00% - 5.00%	4/12/18	5/1/33	7,560,000	-	(490,000)	7,070,000	505,000	343,400
Series 2018 - Electric Department	2.00% - 5.00%	4/12/18	5/1/33	4,855,000	-	(315,000)	4,540,000	325,000	220,500
Series 2019 - General	4.00% - 5.00%	7/18/19	7/1/49	15,000,000	-	-	15,000,000	-	688,838
Series 2020 - General	3.00% - 5.00%	5/7/20	5/1/40	10,000,000	-	-	10,000,000	-	455,000
Total Special Obligation Bonds				37,415,000	-	(805,000)	36,610,000	830,000	1,707,738
Tax Increment Limited Obligation Bonds									
Series 2009	4.50%	5/13/09	5/1/24	170,000	-	(55,000)	115,000	55,000	5,175
Series 2021	5.00%	6/15/21	6/1/33	616,000	-	(30,000)	586,000	42,000	29,300
Total Special Obligation Bonds				786,000	-	(85,000)	701,000	97,000	34,475
Northeast MS Regional Water Supply District									
State Revolving Loan	3.00%	9/1/98	8/1/22	59,422	-	(59,422)	-	-	-
TOTAL OTHER LONG-TERM DEBT				74,100,442	-	(4,094,723)	70,005,719	4,130,286	2,306,083
Bond Premiums				6,501,451	-	(455,974)	6,045,477	-	-
TOTAL LONG-TERM DEBT				\$ 81,102,344	\$ -	\$ (4,550,697)	\$ 76,551,647	\$ 4,130,286	\$ 2,306,083

-137-

CITY OF TUPELO
RECONCILIATION OF ORIGINAL AD VALOREM TAX
ROLLS TO FUND COLLECTIONS
Year Ended September 30, 2022

	MUNICIPAL	SCHOOL	TAX
Adjusted Assessed Valuation:			
Realty	\$ 377,393,245	\$ 15,397,845	
Personal	105,410,661	9,854,551	
Personal - Auto (From County)	65,631,910	4,568,395	
 Total Municipal at 96.57 Mills	 \$ 548,435,816		 \$ 52,962,447
 Total School at 64.10 Mills		 \$ 29,820,791	 1,911,513
Collections Adjustments:			
Add:			
Municipal Homestead Reimbursement		\$ 637,621	
School Homestead Reimbursement		414,537	
Prior Year Tax Collections		374,554	
Penalties and Interest		44,078	
In-Lieu Taxes		1,126,171	
County Portion of TIF		22,394	2,619,355
 Less:			
Cost of Collections		342,745	
School Homestead Loss		791,711	1,134,456
 TOTAL TO BE ACCOUNTED FOR			 \$ 56,358,858

CITY OF TUPELO
RECONCILIATION OF ORIGINAL AD VALOREM TAX
ROLLS TO FUND COLLECTIONS
Year Ended September 30, 2022
-Continued-

	<u>TAXES</u>	<u>HOMESTEAD REIMBURSEMENT</u>	<u>TOTALS</u>
Collection Credits to Funds:			
Municipal General Fund	\$ 7,500,995	\$ 230,345	\$ 7,731,340
Tax Increment Bond Fund	260,856	-	260,856
City Bond & Interest Fund	4,417,716	161,025	4,578,741
Library Fund	501,628	18,263	519,891
Firemen & Policemen Retirement Fund	868,302	31,616	899,918
City Special Levy Street Improvements Fund	5,393,144	196,372	5,589,516
School Maintenance Fund	30,905,633	414,537	31,320,170
School Bond and Interest Fund	3,515,534	-	3,515,534
Tupelo/Lee County Vo-Tech	34	-	34
School Notes - Shortfall Note	1,728,971	-	1,728,971
Total Collections	\$ <u>55,092,813</u>	\$ <u>1,052,158</u>	56,144,971
Balance Represented By:			
Unpaid Property Taxes		\$ 213,879	
Unaccounted For (Over)		<u>8</u>	<u>213,887</u>
TOTAL ACCOUNTED FOR			\$ <u>56,358,858</u>

CITY OF TUPELO
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
September 30, 2022

NAME	POSITION	BOND	INSURANCE COMPANY
Todd Jordan	Mayor	\$ 100,000	Travelers Casualty & Surety Co. of America
Kim Hanna	City Clerk	50,000	Travelers Casualty & Surety Co. of America
Jackie Clayton	Chief of Police	75,000	Western Surety Company
City of Tupelo	Blanket Policy	50,000	Western Surety Company
City of Tupelo	Per Councilman	100,000	Travelers Casualty & Surety Co. of America
Rosiland H. Barr	Assistant Chief Financ	50,000	Travelers Casualty & Surety Co. of America
Rhonda Cole	Deputy Clerk	50,000	Travelers Casualty & Surety Co. of America
Traci Carlock Dillard	Deputy Clerk	50,000	Western Surety Company
Carol Botts	Office Manager TW&L	50,000	Travelers Casualty & Surety Co. of America

CITY OF TUPELO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Grantor Agency ID Number	Federal Assistance Listing Number	Federal Expenditures
PRIMARY GOVERNMENT:			
U.S. Department of Agriculture			
Natural Resources Conservation Service Grant	NR194423XXXC091	10.932	\$ <u>431,213</u>
Total U.S. Department of Agriculture			\$ <u>431,213</u>
U. S. Department of Justice			
Passed through State Office of: Mississippi Emergency Management Agency:			
Hot Spot Award	20HS2321	16.738	\$ 12,023
Bulletproof Vest Partnership Program		16.607	7,050
U.S. Treasury	21-NOR-406-AFF/22-NOR-406-AFF	16.738	10,113
OCDETF	SE-MSN-0104	16.738	9,392
U.S. Marshall Service	JLEO-20-0410/MS041053N	16.Ukn	12,771
U.S. Marshall Service	M-22-A34-O-001377	16.Ukn	<u>9,796</u>
Total U.S. Department of Justice			\$ <u>61,145</u>
U. S. Small Business Administration			
Shuttered Venue Operations Grant*	SBAHQ21SV008148	59.075	\$ <u>2,027,649</u>
Total U. S. Small Business Administration			\$ <u>2,027,649</u>
Executive Office of the President			
DEA State and Local Task Force Agreement	667265901D3D	95.001	\$ <u>18,746</u>
Total Executive Office of the President			\$ <u>18,746</u>
U. S. Department of Homeland Security			
Passed through State Office of: Mississippi Emergency Management Agency:			
Homeland Security Grant	20HS366R	97.067	\$ 97,217
Homeland Security Grant	A20HS366	97.067	9,240
Homeland Security Grant	HS-N20LE366BPD	97.067	<u>61,710</u>
Total U. S. Department of Homeland Security			\$ <u>168,167</u>
TOTAL FEDERAL EXPENDITURES			\$ <u>2,706,920</u>

CITY OF TUPELO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Grantor Agency ID Number	Federal Assistance Listing Number	Federal Expenditures
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SIGNIFICANT ACCOUNTING POLICIES:

The accompanying Schedule of expenditures of federal awards includes the federal award activity of the City of Tupelo, Mississippi under programs of the federal government for the year ended September 30, 2022. 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 position, or cash flows of the City.

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.

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

* - Major Program

REPORTS ON COMPLIANCE AND INTERNAL CONTROL



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

Honorable Mayor and City Council
City of Tupelo, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Tupelo, Mississippi as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Tupelo, Mississippi's basic financial statements, and have issued our report thereon dated March 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Tupelo, Mississippi'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 of Tupelo, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Tupelo, 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 Tupelo, 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. However, this report is a matter of public record and its distribution is not limited.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
March 29, 2023

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

Honorable Mayor and City Council
City of Tupelo, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Tupelo, Mississippi's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Tupelo, Mississippi's major federal programs for the year ended September 30, 2022. The City of Tupelo, Mississippi's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Tupelo, Mississippi, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Tupelo, Mississippi and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Tupelo, Mississippi's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Tupelo, Mississippi's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Tupelo, Mississippi's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Tupelo, Mississippi's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
March 29, 2023

**CITY OF TUPELO, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2022**

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified
Internal control over financial reporting:
Material weakness identified? Yes X No
Significant deficiency identified
not considered to be a material weakness? Yes X None reported
Noncompliance material to financial statements
noted? Yes X No

Federal Awards

Internal Control over major programs:
Material weakness identified? Yes X No
Significant deficiency identified
not considered to be a material weakness? Yes X None reported

Type of auditors’ report issued on compliance
for major programs: Unmodified
Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)? Yes X No

Identification of major program:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>59.075</u>	<u>U.S. Small Business Administration – Shuttered Venue Operations Grant</u>

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 750,000
Auditee qualified as low-risk auditee? X Yes No

SECTION 2 – FINANCIAL STATEMENT FINDINGS:

None

SECTION 3 – FEDERAL AWARD FINDINGS:

None

**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Honorable Mayor and City Council
City of Tupelo, Mississippi

We have audited the financial statements of the City of Tupelo, Mississippi, as of and for the year ended September 30, 2022, and have issued our report thereon dated March 29, 2023. 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 the *Government Auditing Standards*.

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

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

This report is intended for the information and use of management, federal awarding agencies, the Office of the State Auditor, and pass-through entities 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.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
March 29, 2023



AGENDA REQUEST

TO: Mayor and City Council
FROM: Neal McCoy, Director
DATE: March 30, 2023
SUBJECT: IN THE MATTER OF FAIRPARK RESTROOMS BIDS. NM

Request:

Approval of Fairpark Restrooms Bids

BID TABULATION FORM

Date: Tuesday, March 21, 2023
Time: 2:00 p.m.
Location: Purchasing Office, City Hall, 1st Floor
 71 East Troy Street
 Tupelo, Mississippi 38804

Re-Bid
 The City of Tupelo
 Fairpark Restroom Pavilion
 Tupelo, Mississippi
 Bid Number 2023-013FP
 PryorMorrow Project Number 2022507

BIDDER CERTIFICATE OF RESPONSIBILITY # BID BOND	ADDENDA		BASE BID	CHANGE ORDER %	
	#1	#2		+	-
C I G Contractors, Inc. # 02738-MC 5% Travelers Casualty and Surety Company of America	✓	✓	\$670,000.00	20	10
Cook Development, LLC NO BID # 5%			NO BID	NO BID	NO BID
E3 Construction Corp. dba Master Craft Builders # 23861-MC 5% The Gray Casualty & Surety Company	✓	✓	\$489,187.00	10	5
Glen Moore, LLC # 20395-MC 5% RLJ Insurance Company	✓	✓	\$538,150.00	15	5
M & N Construction, LLC # 22119-MC 5% The Gray Casualty & Surety Company	✓	✓	\$485,000.00	15	5
Timmons Electric Co., LLC # 21683 5% BID BOND NOT PROVIDED AT TIME OF BID OPENING	✓	✓	\$316,648.23	8	0

The above bids were opened on Tuesday, March 21, 2023, and, to the best of our knowledge, are correct as entered above.

Rud B. Robison, Jr.
 Rud B. Robison, Jr., AIA
 Architect

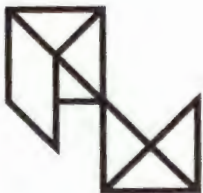
PRYORMORROW PC
 Post Office Box 7066
 1150 South Green Street, Building 1, Suite F (38804)
 Tupelo, Mississippi 38802-7066

PryorMorrow

architects : engineers : interior design

Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507
BID OPENING
Tuesday, March 21, 2023

	Name	Company	Phone # (please include area code)	E-mail Address
1	Rud Robison	PryorMorrow	662-840-8062	rrobison@pryor-morrow.com
2	GLEN MOORE	GLEN MOORE, LLC	662-567-6880	GLENMOORECONSTRUCTION@GMAIL.COM
3	Adam Pugh	Pryor Morrow	662-840-8062	apugh@pryor-morrow.com
4	Ben Logan	City of Tupelo	662 790 4744	ben.logan@tupelo.ms.gov
5	Randall Godwin	EIG Contractors	662-287-8079	randall-godwin@eigcontractors.com
6	Jared Fly	M+N	662-772-1882	jared@mnconst.com
7	James Roach	Master Craft	662-728-2325	james@mastercraftbuildersms.com
8	Neal McCoy	City of Tupelo	662 871-7748	nmccoy@tupelo.net
9	DAVID LEWIS	COT	662-871-8069	DAVID.LEWIS@TUPELOMS.GOV
10	Johnny Timmons	TWL	662-871-8350	Johnny.Timmons@Tupelo.us.gov
11	Stephen N Reed	COT	662-523-1170	Stephen.Reed@TupeloMS.gov
12	Charlie Watson	PM	662-840-8062	cwatson@pryor-morrow.com
13	Jennifer Shempert	COT	841-6506	jennifer.shempert@tupeloms.gov
14				
15				
16				
17				
18				
19				
20				



Columbus, MS
 Michael W. Taylor, AIA : Corey D. Ravenhorst, PE
 P.O. Box 167 : 5227 S. Frontage Rd. : Columbus, MS 39703 : P 662 327 8990 : F 662 327 8991
Tupelo, MS
 Rud B. Robison, Jr., AIA : William V. Dexter, Jr., AIA
 P.O. Box 7066 : 1150 S. Green St., Ste. 1F : Tupelo, MS 38802 : P 662 840 8062 : F 662 840 8092
Brandon, MS
 J. Guadalupe Arellano, AIA
 118 Service Dr., Ste. 9 : Brandon, MS 39046 : P 601 829 6915 : F 601 829 6916
Reform, AL
 Michael W. Taylor, AIA
 P.O. Box 83 : 418 First Avenue West : Reform, AL 35481 : P 205.828.0039

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

**SECTION 00 41 13
BID FORM**

Tuesday, March 21, 2023

Certificate of Responsibility Number: 21683-MC

Proposal of: Timmons Electric Co., LLC

Project:	Re-Bid The City of Tupelo Fairpark Restroom Pavilion Tupelo, Mississippi Bid Number 2023-013FP PryorMorrow Project Number 2022507	Owner:	The City of Tupelo Post Office Box 1485 71 East Troy Street (38804) Tupelo, Mississippi 38802-1485
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The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. <u>1</u> Date <u>2/24/23</u> Pages: <u>2</u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>
Addendum No. <u>2</u> Date <u>3/16/23</u> Pages: <u>5</u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>
Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:



BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

THREE HUNDRED SIXTEEN THOUSAND SIX HUNDRED DOLLARS (\$ 316,648.23)
FOUR EIGHT DOLLARS + 23/100

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

percentage fee. The undersigned proposed a fixed percentage fee of 8 % for changes that add to, or increase, the scope of work and 0 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: Mike Timmons

Print Name: Mike Timmons

Title: Managing Member

Address: 4855 Cliff Gookin Blvd, Tupelo MS 38801

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

2022 INDIANAPOLIS BIDDING DOCUMENT 0219



CERTIFICATE OF LIABILITY INSURANCE

DATE	Item # 7.
03	

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 Renasant Insurance, Inc. 315 W. Main Street P. O. Box 1808 Tupelo MS 38802	CONTACT NAME: Kim Roberts PHONE (A/C, No, Ext): (662) 842-1321 E-MAIL ADDRESS: kroberts@renasant.com	FAX (A/C, No): (662) 842-1433
	INSURER(S) AFFORDING COVERAGE	
INSURED Timmons Electric Co., LLC. 4855 Cliff Gookin Blvd. Tupelo MS 38801	INSURER A: Tri-State Insurance Co of Minnesota NAIC # 31003	
	INSURER B: Wesco Insurance Company NAIC # 25011	
	INSURER C:	
	INSURER D:	
	INSURER E:	
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** MASTER WC/GL 22' **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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			ADV4474086	06/13/2022	06/13/2023	EACH OCCURRENCE \$ 2,000,000	
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:							MED EXP (Any one person) \$ 10,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PERSONAL & ADV INJURY \$ 2,000,000	
	AUTOMOBILE LIABILITY						GENERAL AGGREGATE \$ 4,000,000	
	<input type="checkbox"/> ANY AUTO						PRODUCTS - COMP/OP AGG \$ 4,000,000	
	<input type="checkbox"/> OWNED AUTOS ONLY	<input type="checkbox"/> SCHEDULED AUTOS					\$	
	<input type="checkbox"/> HIRED AUTOS ONLY	<input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$	
	UMBRELLA LIAB						BODILY INJURY (Per person) \$	
	<input type="checkbox"/> OCCUR						BODILY INJURY (Per accident) \$	
	EXCESS LIAB						PROPERTY DAMAGE (Per accident) \$	
	<input type="checkbox"/> CLAIMS-MADE						\$	
	DED	RETENTION \$					\$	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WWC3622820	01/08/2023	01/08/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y / N					E.L. EACH ACCIDENT \$ 1,000,000	
	If yes, describe under DESCRIPTION OF OPERATIONS below	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N	N / A				E.L. DISEASE - EA EMPLOYEE \$ 1,000,000	
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000	

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

CERTIFICATE HOLDER

CANCELLATION

City of Tupelo 71 E Troy Street Tupelo MS 38804	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 
---	--

From: Sam Derby <sderby@fcci-group.com>
Sent: Friday, March 17, 2023 2:28 PM
To: Dennis Hall <DHall@renasant.com>
Subject: [EXTERNAL] TIMMONS ELECTRIC - FAST LANE SUBMISSION - 3/21/23 BID BOND NEED - \$315M - CITY OF TUPELO - FAIRPARK - FCCI OFFER OF SURETY SUPPORT
Importance: High

Good afternoon.

Thank you for the update.

Bid bond approved.

CONDITIONS

If low bidder and awarded the contract:

- A flat 3% rate will be charged on the total contract value.
- We will obtain a properly executed FCCI Indemnity Agreement which will include Timmons' corporate indemnity and Mike Timmons' personal indemnity prior to the release of the performance and payment bonds.
- All additional bonded work will be considered on a job-by-job basis.

Sam Derby
Regional Contract Surety Manager
FCCI Insurance Group
1020 Highland Colony Parkway
Suite 800
Ridgeland, MS 39157

THE AMERICAN INSTITUTE OF ARCHITECTS

AIA Document A310 Bid Bond

KNOW ALL MEN BY THESE PRESENTS, THAT WE M & N Construction, LLC
P.O. Box 391, Mooreville, MS 38857

as Principal, hereinafter called the Principal, and The Gray Casualty & Surety Company
P.O. Box 6202, Metairie, LA 70009-6202

a corporation duly organized under the laws of the State of LA
as Surety, hereinafter called the Surety, are held and firmly bound unto The City of Tupelo
71 East Troy Street, Tupelo, MS 38804

as Obligee, hereinafter called the Obligee, in the sum of Five Percent of Amount Bid
Dollars (\$ 5%),
for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for FairPark Bathroom Pavilion Location: 71 East Troy Street, Tupelo MS
38804

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and materials furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 21st day of March, 2023

M & N Construction, LLC
(Principal) *(Seal)*
By: [Signature]
(Title)

(Witness)

[Signature]
(Witness)



The Gray Casualty & Surety Company
(Surety) *(Seal)*
By: [Signature]
Attorney-in-Fact Michael Addison *(Title)*

THE GRAY INSURANCE COMPANY
THE GRAY CASUALTY & SURETY COMPANY
GENERAL POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, THAT The Gray Insurance Company and The Gray Casualty & Surety Company, corporations duly organized and existing under the laws of Louisiana, and having their principal offices in Metairie, Louisiana, do hereby make, constitute, and appoint: Michael Addison on behalf of each of the Companies named above its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its deed, bonds, or other writings obligatory in the nature of a bond, as surety, contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the amount of \$10,000,000.

Surety Bond Number: Bid Bond
Principal: M & N Construction, LLC
Obligee: The City of Tupelo

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both The Gray Insurance Company and The Gray Casualty & Surety Company at meetings duly called and held on the 26th day of June, 2003.

"RESOLVED, that the President, Executive Vice President, any Vice President, or the Secretary be and each or any of them hereby is authorized to execute a power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Company bonds, undertakings, and all contracts of surety, and that each or any of them is hereby authorized to attest to the execution of such Power of Attorney, and to attach the seal of the Company; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Company may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be binding upon the Company now and in the future when so affixed with regard to any bond, undertaking or contract of surety to which it is attached.

IN WITNESS WHEREOF, The Gray Insurance Company and The Gray Casualty & Surety Company have caused their official seals to be hereinto affixed, and these presents to be signed by their authorized officers this 12th day of September, 2011.



By:

Michael T. Gray

Michael T. Gray
President, The Gray Insurance Company
and
Vice President,
The Gray Casualty & Surety Company

Attest:

Mark S. Manguno

Mark S. Manguno
Secretary,
The Gray Insurance Company,
The Gray Casualty & Surety Company



State of Louisiana

ss:

Parish of Jefferson

On this 12th day of September, 2011, before me, a Notary Public, personally appeared Michael T. Gray, President of The Gray Insurance Company and Vice President of The Gray Casualty & Surety Company, and Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, personally known to me, being duly sworn, acknowledged that they signed the above Power of Attorney and affixed the seals of the companies as officers of, and acknowledged said instrument to be the voluntary act and deed, of their companies.



Lisa S. Millar

Lisa S. Millar, Notary Public, Parish of Orleans
State of Louisiana
My Commission is for Life

I, Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, do hereby certify that the above and forgoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Companies this 21st day of March, 2023.



Mark S. Manguno

Mark S. Manguno, Secretary
The Gray Insurance Company
The Gray Casualty & Surety Company

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

**SECTION 00 41 13
BID FORM**

Tuesday, March 21, 2023

Certificate of Responsibility Number: 22119-MC

Proposal of: M&N Construction

Project:	Re-Bid The City of Tupelo Fairpark Restroom Pavilion Tupelo, Mississippi Bid Number 2023-013FP PryorMorrow Project Number 2022507	Owner:	The City of Tupelo Post Office Box 1485 71 East Troy Street (38804) Tupelo, Mississippi 38802-1485
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The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2/24/2023 Pages: 2 Addendum No. ___ Date _____ Pages: ___

Addendum No. 2 Date 3/16/2023 Pages: 5 Addendum No. ___ Date _____ Pages: ___

Addendum No. ___ Date _____ Pages: ___ Addendum No. ___ Date _____ Pages: ___

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:



BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

four hundred eighty five thousand DOLLARS (\$ 485,000.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

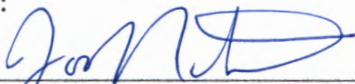
CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 15 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: 

Print Name: Jonathan Nichols

Title: Owner

Address: M&N Construction, 499 South Gloster, Ste. F9, Tupelo, MS 38801

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

END OF SECTION

The undersigned hereby certifies that the information furnished on this form is true and correct to the best of his or her knowledge and belief, and that he or she is an authorized representative of the organization named herein.

Name: M&N Construction, 400 South Street, Ste. 100, Tulsa, OK 74101

Title: Owner

Print Name: Jonathan Nichols

Signature: 

By signing this form, the undersigned certifies that the information furnished on this form is true and correct to the best of his or her knowledge and belief, and that he or she is an authorized representative of the organization named herein. The undersigned also certifies that the organization named herein is a bona fide organization and is not a for-profit organization.

THE AMERICAN INSTITUTE OF ARCHITECTS

AIA Document A310
Bid Bond

COPY

KNOW ALL MEN BY THESE PRESENTS, THAT WE M & N Construction, LLC

P.O. Box 391, Mooreville, MS 38857

as Principal, hereinafter called the Principal, and The Gray Casualty & Surety Company

P.O. Box 6202, Metairie, LA 70009-6202

a corporation duly organized under the laws of the State of LA

as Surety, hereinafter called the Surety, are held and firmly bound unto The City of Tupelo

71 East Troy Street, Tupelo, MS 38804

as Oblige, hereinafter called the Oblige, in the sum of Five Percent of Amount Bid

Dollars (\$ 5%),

for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for FairPark Bathroom Pavilion Location: 71 East Troy Street, Tupelo MS 38804

NOW, THEREFORE, if the Oblige shall accept the bid of the Principal and the Principal shall enter into a Contract with the Oblige in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and materials furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Oblige the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Oblige may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 21st day of March, 2023

M & N Construction, LLC
(Principal) (Seal)
By: [Signature]
(Title)

(Witness)

[Signature]
(Witness)



The Gray Casualty & Surety Company
(Surety) (Seal)
By: [Signature]
Attorney-in-Fact Michael Addison (Title)

THE GRAY INSURANCE COMPANY
THE GRAY CASUALTY & SURETY COMPANY
GENERAL POWER OF ATTORNEY

COPY

KNOW ALL BY THESE PRESENTS, THAT The Gray Insurance Company and The Gray Casualty & Surety Company, corporations duly organized and existing under the laws of Louisiana, and having their principal offices in Metairie, Louisiana, do hereby make, constitute, and appoint: Michael Addison on behalf of each of the Companies named above its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its deed, bonds, or other writings obligatory in the nature of a bond, as surety, contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the amount of \$10,000,000.

Surety Bond Number: Bid Bond
Principal: M & N Construction, LLC
Obligee: The City of Tupelo

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both The Gray Insurance Company and The Gray Casualty & Surety Company at meetings duly called and held on the 26th day of June, 2003.

"RESOLVED, that the President, Executive Vice President, any Vice President, or the Secretary be and each or any of them hereby is authorized to execute a power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Company bonds, undertakings, and all contracts of surety, and that each or any of them is hereby authorized to attest to the execution of such Power of Attorney, and to attach the seal of the Company; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Company may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be binding upon the Company now and in the future when so affixed with regard to any bond, undertaking or contract of surety to which it is attached.

IN WITNESS WHEREOF, The Gray Insurance Company and The Gray Casualty & Surety Company have caused their official seals to be hereinto affixed, and these presents to be signed by their authorized officers this 12th day of September, 2011.



By:

Michael T. Gray

Michael T. Gray
President, The Gray Insurance Company
and
Vice President,
The Gray Casualty & Surety Company

Attest:

Mark S. Manguno

Mark S. Manguno
Secretary,
The Gray Insurance Company,
The Gray Casualty & Surety Company



State of Louisiana

ss:

Parish of Jefferson

On this 12th day of September, 2011, before me, a Notary Public, personally appeared Michael T. Gray, President of The Gray Insurance Company and Vice President of The Gray Casualty & Surety Company, and Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, personally known to me, being duly sworn, acknowledged that they signed the above Power of Attorney and affixed the seals of the companies as officers of, and acknowledged said instrument to be the voluntary act and deed, of their companies.



Lisa S. Millar

Lisa S. Millar, Notary Public, Parish of Orleans
State of Louisiana
My Commission is for Life

I, Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Companies this 21st day of March, 2023.



Mark S. Manguno

Mark S. Manguno, Secretary
The Gray Insurance Company
The Gray Casualty & Surety Company

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

**SECTION 00 41 13
BID FORM**

Tuesday, March 21, 2023

Certificate of Responsibility Number: 22119-MC

Proposal of: M&N Construction

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2/24/2023 Pages: 2 Addendum No. ___ Date _____ Pages: ___

Addendum No. 2 Date 3/16/2023 Pages: 5 Addendum No. ___ Date _____ Pages: ___

Addendum No. ___ Date _____ Pages: ___ Addendum No. ___ Date _____ Pages: ___

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:

BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

four hundred eighty five thousand DOLLARS (\$ 485,000.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

202207-06-000 1st Flr of Pleasant Haven Pavilion

SECTION 00 41 13
BID FORM

Tuesday, March 11, 2023
Expiration of Responsibility Period: 2213-00

Proposal of _____ M&N Construction

Project: _____
 The City of Turin
 Pleasant Haven Pavilion
 Turin, Missouri
 Bid Number 2023-0137P
 Pleasant Haven Project Number 202207

Owner: _____
 The City of Turin
 Post Office Box 188
 31 East Main Street, Room 188
 Turin, MO 64689
 (481) _____

The receipt of the following, addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1, Date 2/24/23, Pages: 2
 Addendum No. 2, Date 3/18/23, Pages: 5
 Addendum No. _____, Date _____, Pages: _____

Having carefully examined the Contract Documents entitled "Addendum No. 1" and "Addendum No. 2" and dated February 24, 2023 and March 18, 2023, as well as the drawings and conditions offering the work, the undersigned proposes to furnish the labor, materials, and services required by the Contract Documents for the work described as follows:

~~_____~~

BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

four hundred eighty four thousand .00
 FOUR ARS (\$400,000.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on this project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150,000 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

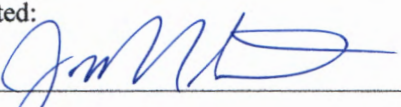
CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 15 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: 

Print Name: Jonathan Nichols

Title: Owner

Address: M&N Construction, 499 South Gloster, Ste. F9, Tupelo, MS 38801

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

002507 - Re-Bid The City of Tupelo, Miss. Room Partition

The undersigned proposed a fixed percentage fee of 15% for changes that add or increase the scope of work and 5% for changes that reduce the scope of work. Section 00 23 00 7.3.1.1.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all working conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions hereof.

Respectfully Submitted:

Signed:

Jonathan Nichols

Owner

M&N Construction, 499 South Gloster, Ste. F9, Tupelo, MS 38801

If the bidder is a corporation, with the name of incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the inside of the envelope and contains the amount of the bid.

END OF SECTION

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

**SECTION 00 41 13
BID FORM**

Tuesday, March 21, 2023

Certificate of Responsibility Number: 20395-MC

Proposal of: GLEN MOORE, LLC

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2-24-23 Pages: 2 Addendum No. ___ Date ___ Pages: ___

Addendum No. 2 Date 3-16-23 Pages: 5 Addendum No. ___ Date ___ Pages: ___

Addendum No. ___ Date ___ Pages: ___ Addendum No. ___ Date ___ Pages: ___

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:

BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

FIVE HUNDRED THIRTY-EIGHT THOUSAND, ONE HUNDRED FIFTY ^{NO/100} DOLLARS (\$538,150.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed



2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 15 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: Glen Moore

Print Name: GLEN MOORE

Title: OWNER

Address: 300 CR 135 OKOLWA, MS 38860

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

**SECTION 00 52 13
AGREEMENT FORM**

PART 1 - GENERAL

1.01 CONTRACT

- A. The work is to be executed under a single fixed-price contract, Standard Form of Agreement Between Owner and Contractor, AIA Document A101, 2017 Edition.
- B. A copy of the Agreement is enclosed herein.
- C. Prospective bidders should read and understand the Agreement form before submitting bids or executing the Agreement.
- D. Refer also to Appendix "A."

END OF SECTION



P.O. BOX 3967 PEORIA, IL 61612-3967
P: (800)645-2402 E: contract.surety@rlicorp.com
RLISURETY.COM

BID BOND

Bond No. SSB0416302

KNOW ALL MEN BY THESE PRESENTS,

That We, Glen Moore, LLC
of 300 CR 135, Okolona, MS 38860
as Principal, and RLI Insurance Company, of Peoria,
Illinois, as Surety, an Illinois corporation duly licensed to
do business in the State of Mississippi, are held and firmly bound unto
The City of Tupelo Todd Jordan, Mayor 71 East Troy Street, Tupelo, MS 38804, as Obligee, in the penal sum of
Five Percent and no/00 (5%),
for the payment of which the Principal and the Surety bind themselves, their heirs, executors, administrators, successors and
assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That whereas the Principal has submitted, or is about to submit, a
proposal or a bid to the Obligee on a contract for Re-Bid The City of Tupelo, Fairpark Restroom Pavillion
Tupelo, Mississippi Bid Number 2023-013FP PryorMorrow Project Number 022507.

NOW, THEREFORE, if the aforesaid principal shall be awarded the contract, the said principal will within the period specified
therefore, or if no period be specified, within ten (10) days after the notice of such award enter into a contract and give bond for
the faithful performance of the contract, then this obligation shall be null and void, otherwise the principal and the surety will
pay unto the obligee the difference in money between the amount of the bid of said principal and the amount for which the
obligee may legally contract with another party to perform the work if the latter amount be in excess of the former, in no event
shall the liability hereunder exceed the penal sum hereof.

PROVIDED AND SUBJECT TO THE CONDITION PRECEDENT, that any suits at law or proceedings in equity brought or to
be brought against the Surety to recover any claim hereunder must be instituted and service had upon the Surety within ninety
(90) days after the acceptance of said bid of the Principal by the Obligee.

SIGNED, SEALED AND DATED this 17th day of March, 2023.

Glen Moore, LLC
Principal

By: [Signature]



RLI Insurance Company

By: Jennifer Hayes
Jennifer Hayes Attorney in Fact

ADDRESS ALL CORRESPONDENCE TO:
RLI Insurance Company
P.O. Box 3967
Peoria, IL 61612-3967
800-645-2402



RLI Surety
 P.O. Box 3967 | Peoria, IL 61612-3967
 Phone: (800)645-2402 | Fax: (309)689-2036
 www.rlicorp.com

Item # 7.

POWER OF ATTORNEY

RLI Insurance Company

Know All Men by These Presents:

That this Power of Attorney is not valid or in effect unless attached to the bond which it authorizes executed, but may be detached by the approving officer if desired.

That **RLI Insurance Company**, a(n) Illinois corporation, does hereby make, constitute and appoint:

Kathleen Anderson

in the City of Tupelo, State of Mississippi its true and lawful Agent and Attorney in Fact, with full power and authority hereby conferred, to sign, execute, acknowledge and deliver for and on its behalf as Surety, the following described bond.

Any and all bonds, undertakings, and recognizances in an amount not to exceed Ten Million Dollars (\$10,000,000) for any single obligation.

The acknowledgment and execution of such bond by the said Attorney in Fact shall be as binding upon this Company as if such bond had been executed and acknowledged by the regularly elected officers of this Company.

The **RLI Insurance Company** further certifies that the following is a true and exact copy of the Resolution adopted by the Board of Directors of **RLI Insurance Company**, and now in force to-wit:

"All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or Agents who shall have authority to issue bonds, policies or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

IN WITNESS WHEREOF, the **RLI Insurance Company** has caused these presents to be executed by its Vice President with its corporate seal affixed this 13th day of September, 2011.

State of Illinois }
 County of Peoria } SS



RLI Insurance Company

Roy C. Die Vice President

CERTIFICATE

I, the undersigned officer of **RLI Insurance Company**, a stock corporation of the State of Illinois, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable; and furthermore, that the Resolution of the Company as set forth in the Power of Attorney, is now in force. In testimony whereof, I have hereunto set my hand and the seal of the **RLI Insurance Company** this 14th day of March, 2023

On this 13th day of September, 2011, before me, a Notary Public, personally appeared Roy C. Die, who being by me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of the **RLI Insurance Company** and acknowledged said instrument to be the voluntary act and deed of said corporation.

Jacqueline M. Bockler
 Jacqueline M. Bockler Notary Public

RLI Insurance Company

Roy C. Die Vice President



2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

SECTION 00 41 13

BID FORM

Tuesday, March 21, 2023

Certificate of Responsibility Number: 20395-MC

Proposal of: GLEN MOORE, LLC

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2-24-23 Pages: 2 Addendum No. ___ Date ___ Pages: ___

Addendum No. 2 Date 3-16-23 Pages: 5 Addendum No. ___ Date ___ Pages: ___

Addendum No. ___ Date ___ Pages: ___ Addendum No. ___ Date ___ Pages: ___

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:

BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

FIVE HUNDRED THIRTY-EIGHT THOUSAND, ONE HUNDRED FIFTY ^{00/100} DOLLARS (\$ 538,150.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 15 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: GL M-

Print Name: GLEN MOORE

Title: OWNER

Address: 300 CR 135 OKOLONA, MS 38840

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION



P.O. BOX 3967 PEORIA, IL 61612-3967
P: (800)645-2402 E: contract.surety@rlicorp.com
RLISURETY.COM

BID BOND

Bond No. SSB0416302

KNOW ALL MEN BY THESE PRESENTS,

That We, Glen Moore, LLC
of 300 CR 135, Okolona, MS 38860
as Principal, and RLI Insurance Company, of Peoria,
Illinois, as Surety, an Illinois corporation duly licensed to
do business in the State of Mississippi, are held and firmly bound unto
The City of Tupelo Todd Jordan, Mayor 71 East Troy Street, Tupelo, MS 38804, as Obligee, in the penal sum of
Five Percent and no/00 (5%),
for the payment of which the Principal and the Surety bind themselves, their heirs, executors, administrators, successors and
assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That whereas the Principal has submitted, or is about to submit, a
proposal or a bid to the Obligee on a contract for Re-Bid The City of Tupelo, Fairpark Restroom Pavillion
Tupelo, Mississippi Bid Number 2023-013FP PryorMorrow Project Number 022507.

NOW, THEREFORE, if the aforesaid principal shall be awarded the contract, the said principal will within the period specified
therefore, or if no period be specified, within ten (10) days after the notice of such award enter into a contract and give bond for
the faithful performance of the contract, then this obligation shall be null and void, otherwise the principal and the surety will
pay unto the obligee the difference in money between the amount of the bid of said principal and the amount for which the
obligee may legally contract with another party to perform the work if the latter amount be in excess of the former, in no event
shall the liability hereunder exceed the penal sum hereof.

PROVIDED AND SUBJECT TO THE CONDITION PRECEDENT, that any suits at law or proceedings in equity brought or to
be brought against the Surety to recover any claim hereunder must be instituted and service had upon the Surety within ninety
(90) days after the acceptance of said bid of the Principal by the Obligee.

SIGNED, SEALED AND DATED this 21st day of March, 2023.

Glen Moore, LLC
Principal

By: [Signature]

RLI Insurance Company

By: Jennifer Hayes
Jennifer Hayes Attorney in Fact



ADDRESS ALL CORRESPONDENCE TO:
RLI Insurance Company
P.O. Box 3967
Peoria, IL 61612-3967
800-645-2402



RLI Surety
 P.O. Box 3967 | Peoria, IL 61612-3967
 Phone: (800)645-2402 | Fax: (309)689-2036
 www.rlicorp.com

POWER OF ATTORNEY

RLI Insurance Company

Item # 7.

Know All Men by These Presents:

That this Power of Attorney is not valid or in effect unless attached to the bond which it authorizes executed, but may be detached by the approving officer if desired.

That **RLI Insurance Company**, a(n) Illinois corporation, does hereby make, constitute and appoint:
Kathleen Anderson

in the City of Tupelo, State of Mississippi its true and lawful Agent and Attorney in Fact, with full power and authority hereby conferred, to sign, execute, acknowledge and deliver for and on its behalf as Surety, the following described bond.

Any and all bonds, undertakings, and recognizances in an amount not to exceed Ten Million Dollars (\$10,000,000) for any single obligation.

The acknowledgment and execution of such bond by the said Attorney in Fact shall be as binding upon this Company as if such bond had been executed and acknowledged by the regularly elected officers of this Company.

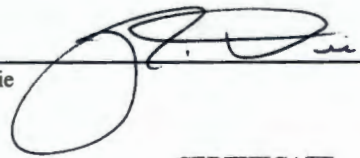
The **RLI Insurance Company** further certifies that the following is a true and exact copy of the Resolution adopted by the Board of Directors of **RLI Insurance Company**, and now in force to-wit:

"All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or Agents who shall have authority to issue bonds, policies or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

IN WITNESS WHEREOF, the **RLI Insurance Company** has caused these presents to be executed by its Vice President with its corporate seal affixed this 13th day of September, 2011.



RLI Insurance Company

Roy C. Die  Vice President

State of Illinois }
 County of Peoria } SS

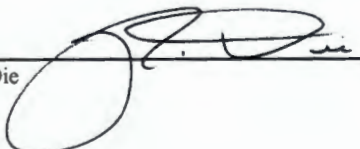
CERTIFICATE

On this 13th day of September, 2011, before me, a Notary Public, personally appeared Roy C. Die, who being by me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of the **RLI Insurance Company** and acknowledged said instrument to be the voluntary act and deed of said corporation.

I, the undersigned officer of **RLI Insurance Company**, a stock corporation of the State of Illinois, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable; and furthermore, that the Resolution of the Company as set forth in the Power of Attorney, is now in force. In testimony whereof, I have hereunto set my hand and the seal of the **RLI Insurance Company** this 17th day of March, 2023

Jacqueline M. Bockler
 Jacqueline M. Bockler Notary Public

RLI Insurance Company

Roy C. Die  Vice President



2022507 – Re-Bid. The City of Tupelo. Fairpark Restroom Pavilion

**SECTION 00 41 13
BID FORM**

Tuesday, March 21, 2023

Certificate of Responsibility Number: 23861-MC

Proposal of: E3 Construction Corp. dba. Master Craft Builders

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2-24-2023 Pages: 2 Addendum No. Date Pages:

Addendum No. 2 Date 3-16-2023 Pages: 5 Addendum No. Date Pages:

Addendum No. Date Pages: Addendum No. Date Pages:

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:



BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

Four hundred ninety four thousand seven hundred forty six DOLLARS (\$ 489,187.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

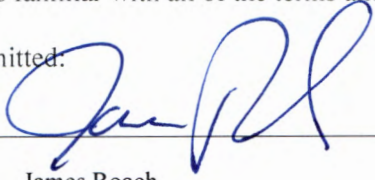
2022507 – Re-Bid. The City of Tupelo. Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 10 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed:



Print Name:

James Roach

Title:

Project Manager / Estimator

Address:

473 Hwy 145 South Booneville, MS 38829

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

2022507 – Re-Bid. The City of Tupelo. Fairpark Restroom Pavilion

SECTION 00 41 13

BID FORM

Tuesday, March 21, 2023

Certificate of Responsibility Number: 23861-MC

Proposal of: E3 Construction Corp. dba. Master Craft Builders

Project:	Re-Bid The City of Tupelo Fairpark Restroom Pavilion Tupelo, Mississippi Bid Number 2023-013FP PryorMorrow Project Number 2022507	Owner:	The City of Tupelo Post Office Box 1485 71 East Troy Street (38804) Tupelo, Mississippi 38802-1485
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The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. <u>1</u> Date <u>2-24-2023</u> Pages: <u>2</u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>
Addendum No. <u>2</u> Date <u>3-16-2023</u> Pages: <u>5</u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>
Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>	Addendum No. <u> </u> Date <u> </u> Pages: <u> </u>

Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:



BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

Four hundred ninety four thousand seven hundred forty six _____ DOLLARS (\$ 489,187.00)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor’s cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

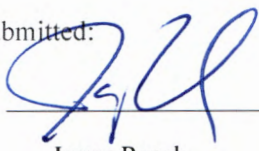
2022507 – Re-Bid. The City of Tupelo, Fairpark Restroom Pavilion

percentage fee. The undersigned proposed a fixed percentage fee of 10 % for changes that add to, or increase, the scope of work and 5 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed:



Print Name:

James Roach

Title:

Project Manager / Estimator

Address:

473 Hwy 145 South Booneville, MS 38829

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

THE AMERICAN INSTITUTE OF ARCHITECTS

AIA Document A310 Bid Bond

KNOW ALL MEN BY THESE PRESENTS, THAT WE E3 Construction Corp. dba Master Craft Builders
473 Hwy 145 South, Booneville, MS 38829

as Principal, hereinafter called the Principal, and The Gray Casualty & Surety Company
P.O. Box 6202, Metairie, LA 70009-6202

a corporation duly organized under the laws of the State of LA
as Surety, hereinafter called the Surety, are held and firmly bound unto City of Tupelo
P. O. Box 1485, 71 East Troy Street, Tupelo, MS 38802-1485


as Obligee, hereinafter called the Obligee, in the sum of Five Percent of Amount Bid
Dollars (\$ 5%),
for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for Fairpark Restroom Pavilion Pryor Morrow PN#2022507

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and materials furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 21st day of March, 2023

[Signature] (Witness)
E3 Construction Corp. dba Master Craft Builders (Principal) (Seal)
By: [Signature] Owbe (Title)

[Signature] (Witness)
The Gray Casualty & Surety Company (Surety) (Seal)
By: [Signature] Fielden Mitts (Title)


THE GRAY INSURANCE COMPANY
THE GRAY CASUALTY & SURETY COMPANY
GENERAL POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, THAT The Gray Insurance Company and The Gray Casualty & Surety Company, corporations duly organized and existing under the laws of Louisiana, and having their principal offices in Metairie, Louisiana, do hereby make, constitute, and appoint: Fielden Mitts on behalf of each of the Companies named above its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its deed, bonds, or other writings obligatory in the nature of a bond, as surety, contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the amount of \$10,000,000.

Surety Bond Number: Bid Bond
Principal: E3 Construction Corp. dba Master Craft Builders
Obligee: City of Tupelo

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both The Gray Insurance Company and The Gray Casualty & Surety Company at meetings duly called and held on the 26th day of June, 2003.

"RESOLVED, that the President, Executive Vice President, any Vice President, or the Secretary be and each or any of them hereby is authorized to execute a power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Company bonds, undertakings, and all contracts of surety, and that each or any of them is hereby authorized to attest to the execution of such Power of Attorney, and to attach the seal of the Company; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Company may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be binding upon the Company now and in the future when so affixed with regard to any bond, undertaking or contract of surety to which it is attached.

IN WITNESS WHEREOF, The Gray Insurance Company and The Gray Casualty & Surety Company have caused their official seals to be hereinto affixed, and these presents to be signed by their authorized officers this 12th day of September, 2011.



By:

Michael T. Gray

Michael T. Gray
President, The Gray Insurance Company
and
Vice President,
The Gray Casualty & Surety Company

Attest:

Mark S. Manguno

Mark S. Manguno
Secretary,
The Gray Insurance Company,
The Gray Casualty & Surety Company



State of Louisiana

ss:

Parish of Jefferson

On this 12th day of September, 2011, before me, a Notary Public, personally appeared Michael T. Gray, President of The Gray Insurance Company and Vice President of The Gray Casualty & Surety Company, and Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, personally known to me, being duly sworn, acknowledged that they signed the above Power of Attorney and affixed the seals of the companies as officers of, and acknowledged said instrument to be the voluntary act and deed, of their companies.



Lisa S. Millar

Lisa S. Millar, Notary Public, Parish of Orleans
State of Louisiana
My Commission is for Life

I, Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, do hereby certify that the above and forgoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Companies this 21st day of March, 2023.



Mark S. Manguno

Mark S. Manguno, Secretary
The Gray Insurance Company
The Gray Casualty & Surety Company

THE AMERICAN INSTITUTE OF ARCHITECTS

AIA Document A310 Bid Bond

KNOW ALL MEN BY THESE PRESENTS, THAT WE E3 Construction Corp. dba Master Craft Builders
473 Hwy 145 South, Booneville, MS 38829

as Principal, hereinafter called the Principal, and The Gray Casualty & Surety Company
P.O. Box 6202, Metairie, LA 70009-6202

a corporation duly organized under the laws of the State of LA
as Surety, hereinafter called the Surety, are held and firmly bound unto City of Tupelo
P. O. Box 1485, 71 East Troy Street, Tupelo, MS 38802-1485

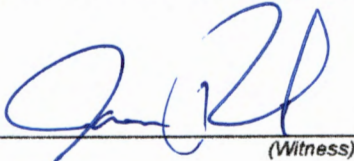
as Obligee, hereinafter called the Obligee, in the sum of Five Percent of Amount Bid
Dollars (\$ 5%),

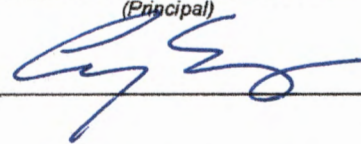
for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

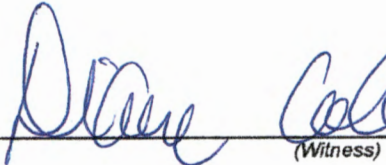
WHEREAS, the Principal has submitted a bid for Fairpark Restroom Pavilion Pryor Morrow PN#2022507

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and materials furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 21st day of March, 2023


(Witness)

E3 Construction Corp. dba Master Craft Builders
(Principal) (Seal)
By:  Owens
(Title)


(Witness)



The Gray Casualty & Surety Company
(Surety) (Seal)
By:  Fielden Mitts
Attorney-in-Fact (Title)

THE GRAY INSURANCE COMPANY
THE GRAY CASUALTY & SURETY COMPANY
GENERAL POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, THAT The Gray Insurance Company and The Gray Casualty & Surety Company, corporations duly organized and existing under the laws of Louisiana, and having their principal offices in Metairie, Louisiana, do hereby make, constitute, and appoint: Fielden Mitts on behalf of each of the Companies named above its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its deed, bonds, or other writings obligatory in the nature of a bond, as surety, contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the amount of \$10,000,000.

Surety Bond Number: Bid Bond
Principal: E3 Construction Corp. dba Master Craft Builders
Obligee: City of Tupelo

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both The Gray Insurance Company and The Gray Casualty & Surety Company at meetings duly called and held on the 26th day of June, 2003.

"RESOLVED, that the President, Executive Vice President, any Vice President, or the Secretary be and each or any of them hereby is authorized to execute a power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Company bonds, undertakings, and all contracts of surety, and that each or any of them is hereby authorized to attest to the execution of such Power of Attorney, and to attach the seal of the Company; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Company may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be binding upon the Company now and in the future when so affixed with regard to any bond, undertaking or contract of surety to which it is attached.

IN WITNESS WHEREOF, The Gray Insurance Company and The Gray Casualty & Surety Company have caused their official seals to be hereinto affixed, and these presents to be signed by their authorized officers this 12th day of September, 2011.



By:

Michael T. Gray
Michael T. Gray
President, The Gray Insurance Company
and
Vice President,
The Gray Casualty & Surety Company

Attest:

Mark S. Manguno
Mark S. Manguno
Secretary,
The Gray Insurance Company,
The Gray Casualty & Surety Company



State of Louisiana

ss:

Parish of Jefferson

On this 12th day of September, 2011, before me, a Notary Public, personally appeared Michael T. Gray, President of The Gray Insurance Company and Vice President of The Gray Casualty & Surety Company, and Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, personally known to me, being duly sworn, acknowledged that they signed the above Power of Attorney and affixed the seals of the companies as officers of, and acknowledged said instrument to be the voluntary act and deed, of their companies.



Lisa S. Millar

Lisa S. Millar, Notary Public, Parish of Orleans
State of Louisiana
My Commission is for Life

I, Mark S. Manguno, Secretary of The Gray Insurance Company and The Gray Casualty & Surety Company, do hereby certify that the above and forgoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Companies this 21st day of March, 2023.



Mark S. Manguno

Mark S. Manguno, Secretary
The Gray Insurance Company
The Gray Casualty & Surety Company

State of Mississippi

BOARD OF CONTRACTORS

ACTIVE

E3 CONSTRUCTION CORP
MASTER CRAFT BUILDERS
194 CR 598

PLANTERSVILLE, MS 38862

is duly registered and entitled to perform

BUILDING CONSTRUCTION



We have hereunto set our hand and caused the Seal of the Mississippi Board of Contractors to be affixed this 17 day of Jun., 2022

CERTIFICATE OF RESPONSIBILITY

No. 23861-MC

Expires Jun. 17, 2023

Joel Q. Canale

CHAIRMAN OF THE BOARD

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

SECTION 00 41 13

BID FORM

Tuesday, March 21, 2023

Certificate of Responsibility Number: 02738-MC

Proposal of: C I G CONTRACTORS, INC.

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

Addendum No. 1 Date 2-24-23 Pages: 2 Addendum No. 2 Date 3-16-23 Pages: 5

Addendum No. Date Pages: Addendum No. Date Pages:

Addendum No. Date Pages: Addendum No. Date Pages:

PRE-BID CONFERENCE REMINDER RECEIVED
Having carefully examined the Contract Documents entitled *Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion*, prepared by PryorMorrow PC, and dated February 13, 2023, as well as the premises and conditions affecting the work, the undersigned proposes to furnish all labor, materials, and services required by the Contract Documents for the work described as follows:

BASE BID: Complete construction on an Owner-prepared site as indicated in the Contract Documents.

Six Hundred Seventy Thousand DOLLARS (\$ 670,000⁰⁰)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

LIQUIDATED DAMAGES: The Owner will deduct \$150.00 per day liquidated damages for each day of delay exceeding the contract time until such time substantial completion is reached.

CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

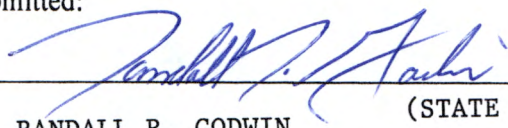
2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

20

percentage fee. The undersigned proposed a fixed percentage fee of 20 % for changes that add to, or increase, the scope of work and 10 % for changes that reduce the scope of work. Refer to Section 00 73 00, 7.3.11.

The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: 
(STATE OF MISSISSIPPI)

Print Name: RANDALL R. GODWIN

Title: PRESIDENT

Address: 2072 SOUTH TAET STREET CORINTH, MS. 38834
(662) 287-8079 russell.stewart@cigcontractors.com

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

SECTION 00 41 13

BID FORM

Tuesday, March 21, 2023

Certificate of Responsibility Number: 02738-MC

Proposal of: C I G CONTRACTORS, INC.

Project: Re-Bid
The City of Tupelo
Fairpark Restroom Pavilion
Tupelo, Mississippi
Bid Number 2023-013FP
PryorMorrow Project Number 2022507

Owner: The City of Tupelo
Post Office Box 1485
71 East Troy Street (38804)
Tupelo, Mississippi 38802-1485

The receipt of the following Addenda to the Contract Documents is hereby acknowledged:

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Six Hundred Seventy Thousand DOLLARS (\$ 670,000⁰⁰)

SUBSTANTIAL COMPLETION: Time is an important consideration on the project. The project shall be substantially complete within one hundred fifty (150) calendar days from the date of the Notice to Proceed.

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CHANGES TO THE WORK: The cost or credit to the Owner resulting from a change in the work shall be determined by mutual acceptance of a lump sum representing the Contractor's cost of the work (which is properly itemized and supported by sufficient substantiating data to permit evaluation) and a fixed

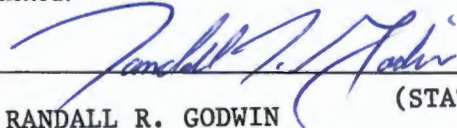
2022507 – Re-Bid, The City of Tupelo, Fairpark Restroom Pavilion

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The Contractor represents that it has (1) examined all available records and data furnished by the Owner and the Architect and has from such examination informed itself fully concerning all surface conditions in connection with the work and the services to be performed hereunder, (2) determined that the site of the work is satisfactory in all respects for the work, and (3) read the Contract Documents and is fully cognizant of and is familiar with all of the terms and conditions thereof.

Respectfully Submitted:

Signed: 
Print Name: RANDALL R. GODWIN (STATE OF MISSISSIPPI)

Title: PRESIDENT

Address: 2072 SOUTH TAET STREET CORINTH, MS. 38834
(662) 287-8079 russell.stewart@cigcontractors.com

*If the bidder is a corporation, write the State of Incorporated under the signature. If the bidder is a partnership, show the names of all partners.

Note: The bidder's Certificate of Responsibility number is required on the outside of the envelope that contains the proposal of the bidder.

END OF SECTION

BID BOND

**Travelers Casualty and Surety Company of America
Hartford, CT 06183**

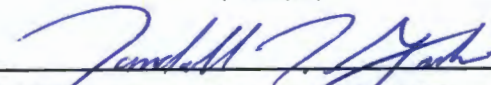
KNOWN ALL BY THESE PRESENTS, That we, C I G Contractors, Inc.,
as Principal, and Travelers Casualty and Surety Company of America, as Surety, are
held and firmly bound unto The City of Tupelo, Todd Jordan, Mayor, 71 East Troy St., Tupelo, MS 38804, as
Obligee, in the sum of Five Percent of Bid
Dollars (5% of Bid*****) for the payment of which we bind ourselves, and our
successors and assigns, jointly and severally, as provided herein.

WHEREAS, Principal has submitted or is about to submit a bid to the Obligee on a
contract for The City of Tupelo
Fairpark Restroom Pavilion, Tupelo, MS ("Project").

NOW, THEREFORE, the condition of this bond is that if Obligee accepts Principal's bid,
and Principal enters into a contract with Obligee in conformance with the terms of the
bid and provides such bond or bonds as may be specified in the bidding or contract
documents, then this obligation shall be void; otherwise Principal and Surety will pay to
Obligee the difference between the amount of Principal's bid and the amount for which
Obligee shall in good faith contract with another person or entity to perform the work
covered by Principal's bid, but in no event shall Surety's and Principal's liability exceed
the penal sum of this bond.

Signed this 21st day of March, 2023.

C I G Contractors, Inc.
(Principal)

By: 
RANDALL R. GODWIN PRESIDENT

Travelers Casualty and Surety Company of America

By: 
Ricky E. James, Attorney-in-Fact



Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **RICKY E JAMES** of **CORINTH**, **Mississippi**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, 2021.



State of Connecticut

City of Hartford ss.

By: *Robert L. Raney*
Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, 2026



Anna P. Nowik
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **21st** day of **March**, 2023



Kevin E. Hughes
Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.

BID BOND

**Travelers Casualty and Surety Company of America
Hartford, CT 06183**

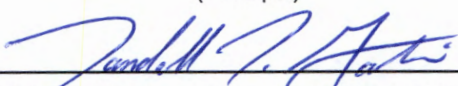
KNOWN ALL BY THESE PRESENTS, That we, C I G Contractors, Inc.,
as Principal, and Travelers Casualty and Surety Company of America, as Surety, are
held and firmly bound unto The City of Tupelo, Todd Jordan, Mayor, 71 East Troy St., Tupelo, MS 38804, as
Obligee, in the sum of Five Percent of Bid
Dollars (5% of Bid*****) for the payment of which we bind ourselves, and our
successors and assigns, jointly and severally, as provided herein.

WHEREAS, Principal has submitted or is about to submit a bid to the Obligee on a
contract for The City of Tupelo
Fairpark Restroom Pavilion, Tupelo, MS ("Project").

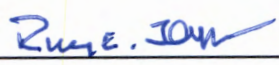
NOW, THEREFORE, the condition of this bond is that if Obligee accepts Principal's bid,
and Principal enters into a contract with Obligee in conformance with the terms of the
bid and provides such bond or bonds as may be specified in the bidding or contract
documents, then this obligation shall be void; otherwise Principal and Surety will pay to
Obligee the difference between the amount of Principal's bid and the amount for which
Obligee shall in good faith contract with another person or entity to perform the work
covered by Principal's bid, but in no event shall Surety's and Principal's liability exceed
the penal sum of this bond.

Signed this 21st day of March, 2023.

C I G Contractors, Inc.
(Principal)

By: 
RANDALL R. GODWIN PRESIDENT

Travelers Casualty and Surety Company of America

By: 
Ricky E. James, Attorney-in-Fact



Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **RICKY E JAMES** of **CORINTH**, **Mississippi**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, 2021.



State of Connecticut
City of Hartford ss.

By:
Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.
My Commission expires the **30th** day of **June**, 2026



Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **21st** day of **March**, 2023



Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.



AGENDA REQUEST

TO: Mayor and City Council

FROM: Neal McCoy, Director

DATE March 17, 2023, 2023

SUBJECT: IN THE MATTER OF CVB BOARD MINS. MARCH 7, 2023 NM

Request:

Review March Board Mins.



Tupelo Convention & Visitors Bureau Board Meeting
Tuesday, March 7, 2023

The Tupelo Convention & Visitors Bureau met Tuesday, March 7, at 2 p.m. in the Tupelo CVB boardroom. Board members present were Neal McCoy, Dimple Patel, Leslie Nabors, Stephanie Browning, Steven Blaylock and Chauncey Godwin. Tupelo CVB staff members present were Jan Pannell, Jennie Bradford Curlee and Stephanie Moody-Coomer.

Neal McCoy called the meeting to order at 2:03 p.m.

Leslie Nabors moved for approval of the agenda, Chauncey Godwin seconded the motion. All voting aye, the motion carried.

Stephanie Browning moved that the minutes from January 10, 2023 be approved as presented. Leslie Nabors seconded the motion. All voting aye, the motion carried.

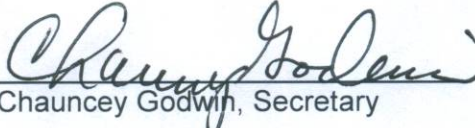
Kim Hanna presented the financial report.

Jan Pannell, Jennie Bradford Curlee, and Stephanie Coomer presented staff reports.

Chauncey Godwin moved that a funding request from the Tupelo Elvis Festival for an additional \$10,000 in support of the 25th anniversary be approved. Stephanie Browning seconded the motion. All voting aye, the motion carried.

The meeting adjourned at 2:33 p.m.

Submitted by:


Chauncey Godwin, Secretary


Neal McCoy, Executive Director



AGENDA REQUEST

TO: Mayor and City Council

FROM: Abby Christian, Grant Administrator

DATE 04 April 2023

SUBJECT: IN THE MATTER OF APPROVAL OF SUBMISSION OF FIREHOUSE SUBS GRA
FOR BALLISTIC VESTS – AC

Request: Seeking the Council's approval for the submission of the Firehouse Subs Public Safety Foundation grant application for the Fire Department.

Agency: Firehouse Subs Foundation

Grant: Firehouse Subs Public Safety Foundation grant

Amount: Approximately \$20,000

Match: None

Submission Deadline: 06 April 2023

Overview: This funding will be used to purchase ballistic vests for the fire department.



AGENDA REQUEST

TO: Mayor and City Council
FROM: John Quaka, Chief of Police
DATE March 17, 2023
SUBJECT: IN THE MATTER OF MOU BTW TPD & VA MEDICAL CENTER **JQ**

Request:

MOU BETWEEN TPD AND US DEPT OF VETERANS AFFAIRS, LT. COL. LUKE WEATHERS, JR. VA MEDICAL CENTER

**MEMORANDUM OF UNDERSTANDING
BETWEEN
UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, LT. COL. LUKE
WEATHERS, JR. VA MEDICAL CENTER
AND
TUPELO POLICE DEPARTMENT**

This Memorandum of Understanding (MOU) is entered into between the U.S. Department of Veterans Affairs (VA) Lt. Col. Luke Weathers, Jr. VA Medical Center (VA Police Department) and the Tupelo Police Department ("TPD") hereinafter referred to as "parties."

1. PURPOSE. To establish general working relationships between the Lt. Col. Luke Weathers, Jr VA Medical Center Police Department and Tupelo Police Department as a means of reinforcing interagency coordination and responsibility concerning law enforcement, emergency response, requests for assistance, and physical security and access control operations at the Tupelo VA Community Based Outpatient Clinic, located at 1114 Commonwealth Blvd., Tupelo, MS 38804

2. REFERENCES.

- a) VA Directive 0730, Security and Law Enforcement, 12 December 2012
- b) VA Handbook 0730, Security and Law Enforcement, 11 August 2000
- c) VA Police Department Officers are granted police authority to charge and arrest for violations of Federal Laws and regulations promulgated under the authority of sections 901 and 902 of Title 38, United States Code and Implemented by 1.218 of Title 38, Code of Federal Regulations.

3. GENERAL.

- a. Memphis VAMC, also known as Lt. Col. Luke Weathers, Jr., VA Medical Center, located in the City of Memphis, VAMC provides primary, specialty, and extended care to Veterans throughout Shelby County. The mission of the LT. Col. Luke Weathers, Jr., VAMC is to provide timely, efficient, ethical, safe, compassionate, and quality health care to Veteran patients.
- b. The Lt. Col. Luke Weathers, Jr. VAMC has concurrent jurisdiction with the Federal Government over Lt. Col. Luke Weathers, Jr., VAMC properties. This jurisdiction grants local police agencies the authority to jointly enforce Federal and State Laws with VA Police on Lt. Col. Luke Weathers, Jr. VAMC properties. Tupelo VA Community Based Outpatient Clinic (CBOC).

4. RESPONSIBILITIES.

a. The Tupelo Police Service will:

- (1) Maintain law and order and enforce Federal and state laws and VA regulations at the Tupelo VA Community Based Outpatient Clinic, including the hospital building and designated parking lots, for the protection of property owned or occupied by the VA and persons on the property.
- (2) Provide primary initial response to all incidents or emergency situations at the Tupelo VA Community Based Outpatient Clinic (CBOC).

b. Tupelo Police Department will:

(1) Respond to Tupelo VA Community Based Outpatient Clinic (CBOC), Police Service's requests for assistance. Such assistance may include, but not limited to, the following situations:

- (A) Armed hostage taking situations that would require an armed response to assist VA Police in containing the situation until appropriate Federal agencies (such as the Federal Bureau of Investigation - FBI) can respond to assume control.
 - (B) Crimes involving armed robberies of funds, drugs or properties where the individuals committing the crimes leave VA police jurisdiction.
 - (C) Vehicle accident investigations, which may result in non-injuries, or death involving the VA Police patrol vehicles.
 - (D) Any major incident that would require additional Officers for traffic control to allow emergency vehicles a clear access to the facility.
- (2) Provide additional Officers when needed to assist with the physical arrest of a violent/disorderly person(s) who poses a serious threat to VA patients, visitors, medical staff or themselves.
 - (3) Aid in the transportation of prisoner(s) who have been arrested at the Helena VA Community Based Outpatient Clinic (CBOC) on occasions when there are only two VA police officers on duty.
 - (4) Authorize access to and use of Tupelo Police Department central dispatch and patrol units in the field for VA Police. The parties agree that the access and use of such information is solely limited to official law enforcement purposes and

that the process of reprogramming VA radios would be at no cost to the Tupelo Police Department.

- (5) Should any VA Police Officer be involved in a shooting, the FBI will be notified immediately. If the FBI declines investigation, or if the FBI response is delayed, Tupelo Police Department may provide investigative assistance to Tupelo VA Community Based Outpatient Clinic VA Police. This assistance may range from establishing, preserving, and controlling the crime scene, to performing as the lead investigative agency.
- (6) COMPACT ACT Section 205 Police Crisis Intervention Training for VA Police requires that each VA medical center police service develop a plan to enter partnerships with local mental health organizations and experts, Veteran community organizations, as well as local police departments to share training resources on Crisis Intervention Teams (CIT). This assistance may range from collaborated training and sharing law enforcement to coordinated intervention tactics when there is an extreme crisis involving a veteran(s).

5. ACCEPTANCE & RATIFICATION

- a. The provisions of this MOU are effective upon signature and date as indicated below and will be reviewed every 3 years, or as required.
- b. This agreement may be unilaterally suspended or cancelled by either side upon giving at least 180 days written notice to the other party.
- c. This MOU does not create additional jurisdiction or limit or modify existing jurisdiction vested in the parties. This MOU is intended exclusively to provide guidance and documents an agreement for general support between the parties. Nothing contained herein creates or extends any right, privilege, or benefit to any person or entity.
- d. Other areas of mutual interest may arise where services and support from one party of this MOU is required by the other party of this MOU. This MOU is not meant to limit those instances nor prohibit cooperation outside the above listed situations set forth and agreed upon.

FOR DEPARTMENT OF VETERANS AFFAIRS Lt. Col. Luke Weathers, Jr. VAMC

Chester W. Mitchell

Chester Mitchell
Chief of Police, U.S. Dept. Veterans Affairs
Lt. Col. Luke Weathers, Jr. VAMC

Joseph P. Vaughn Digitally signed by JOSEPH VAUGHN
Date: 2023.02.14 15:50:50 -06'00'

Joseph Vaughn
Director, Lt. Col. Luke Weathers, Jr. VAMC

2/14/2023

Date

02/14/2023

Date

FOR TUPELO POLICE DEPARTMENT

John Quaka

John Quaka
Chief of Police, Tupelo
Police Department

3/16/23

Date



AGENDA REQUEST

TO: Mayor and City Council
FROM: John Quaka, Chief of Police
DATE: March 24, 2023
SUBJECT: IN THE MATTER OF REQUEST TO RETIRE K9 ENZO **JQ**

Request:

Please accept this request to remove from assets and to retire K9 Enzo.



Tupelo Police Department

Chief John Quaka

Item # 11.

To: City Council Members
From: Chief John Quaka
Subject: Surplus
CC: Mayor Jordan, COO Lewis
Date: March 24, 2023

Please accept this letter as request to declare surplus and retire Tupelo Police Canine Enzo. Attached you will find medical records stating that Canine Enzo can no longer effectively perform his duties. It is for this reason that the Tupelo Police Department is requesting to retire Canine Enzo, to be removed from assets and to be released to his handler Sergeant Mike Ray for the remainder of his days.

Thank you for your consideration.

A handwritten signature in blue ink that reads "John Quaka".

John Quaka
Chief of Police



**TUPELO POLICE DEPT
400 FRONT ST.
Tupelo, MS**



Date: March 22, 2023

To: Chief John Quaka
CC: Deputy Chief Anthony Hill

Subj: Retirement Request/Asset Transfer

Sirs,

Please accept this letter as a formal request to retire Canine Enzo. Enzo is approximately 9 years old and has been in service with the City of Tupelo for over 7 years with the same handler.

In 2022 it was discovered during a routine visit that his teeth, specifically his canine teeth, were wearing down significantly. The latest exam shows further wear to the point the veterinarian and his handlers feel he may no longer be able to hold a bite and he is already having issues with this in a sterile training environment. This presents a safety issue for officers and a liability issue for the city. For this reason he was recently temporarily moved to detection only pending retirement. Due to his age and condition we request to retire this canine and allow transfer of this asset to his handler Sgt. Mike Ray pending city approval.

Please see accompanying medical evaluation from his veterinarian to support this request. Thank you in advance for your consideration.

Respectfully,

Capt. Sam Bell
Special Operations

Gretchen Ganas, DVM

All Animal Hospital

March 22, 2023

To Whom It May Concern;

As K9 Enzo's primary care veterinarian, I have noticed recent health developments that are concerning. During a routine wellness visit, it was noted that Enzo's canine teeth were significantly worn and discolored; especially the lower left canine tooth. It was discussed at that time that without a synthetic cap, Enzo's ability to bite and hold a bite might be affected. It is my understanding that due to Enzo's advanced age of 9 years, aggressive and expensive treatment of the teeth would not be pursued.

According to his handler and training partners, Enzo has worn his teeth down significantly more in a short time frame and is no longer able to hold an effective bite when engaged. Although Enzo's other abilities seem to be intact, I am concerned that continuing him as a working K9 will lead to significant consequences. Without the ability to bite effectively, even in a detection only situation, if the encounter escalates and Enzo is needed for protection, he will be seriously ineffective in protecting himself or his human partner.

Enzo also shows signs of his age in being less agile in his rear limbs with a mild degree of muscle wasting. He will likely progress to being reluctant to jump in and out of vehicles, maneuver in certain detection circumstances, or run for long periods of time.

Due to these aging processes, it is my professional opinion that Enzo be medically retired as a working K9, and allowed to enjoy his senior years as a loved pet.

Respectfully,

Gretchen Ganas, DVM

K-9 Enzo

Sgt. Mike Ray and K9 Enzo began their career together nearly 7 years ago. Sgt. Ray began the K9 testing process and selected Enzo at Vohne Liche Kennels in Indiana. They began their training together attending the MLEOA Basic K9 Handler School and graduated 10 weeks later.

The two had a very successful career together receiving multiple awards in various competitions. K9 Enzo was the reigning Hard Dog Fast Dog Champion in the MLEOA competitions for several years winning first place a total of 7 times and received a total of 14 awards with 8 first place wins in various categories.

Together Sgt. Ray and K9 Enzo were involved with numerous high risk deployments searching for violent criminals and were a part of many illegal narcotics seizures. K9 Enzo had over 200 street deployments during his career and was utilized in nearly 400 vehicle sniffs. He was utilized during the search for over 25 felony suspects involving violent offenses. He also conducted many school sweeps in the Tupelo School District and neighboring school systems in efforts to keep the public school systems safe. He was utilized in public demonstrations for children and local youth programs as well.

During K9 Enzo's career he had several highlighted achievements which include: A vehicle sniff that resulted in the seizure of approximately 100 pounds of illegal narcotics, tracking and apprehending multiple armed robbery suspects, played a significant role in a lengthy track and apprehension of a murder suspect who had been on the run for two weeks resulting in a department commendation.

K9 Enzo will now live out his life in retirement at his home with his faithful partner Sgt. Mike Ray.



AGENDA REQUEST

TO: Mayor and City Council

FROM: John Quaka, Chief

DATE March 28, 2023

SUBJECT: IN THE MATTER OF SURPLUSING WEAPON FOR RETIREMENT **JQ**

Request:

Please accept this letter of request to surplus Jon Bramble's duty weapon (Glock Model 45, 9mm) serial number BKLR969 for \$1.00, which will be turned over to him for his retirement from the City of Tupelo and the Tupelo Police Department, as permissible under Mississippi State Statute 45-9-131. In following with Tupelo Police Department tradition, I request that this weapon be declared surplus for stated reason.

March 8, 2023

Chief John Quaka
Tupelo Police Department
400 N Front St
Tupelo MS 38804

Dear Chief Quaka,

I would like to extend my appreciation to Tupelo P.D. for allowing me to lead for the past 25 years. I have gained vast knowledge, experience, and leadership skills over the past 25 years. The support, training and integrity of the Tupelo Police Department will always be remembered.

At this time please be informed that I am retiring my position as Captain of Support Services for the Tupelo Police Department, said retirement will be effective April 7th, 2023. I am looking forward to the next segment of my life's journey.

It has been an honor and a privilege to serve the community and its citizens. As I conclude my 25 years, I am grateful for the opportunity to have worked alongside likeminded officers at the department whose ongoing commitment to public safety has never compromised.

Sincerely,



Captain Jon Bramble



AGENDA REQUEST

TO: Mayor and City Council

FROM: Dennis Bonds, City Engineer

DATE March 24, 2023

SUBJECT: IN THE MATTER OF REJECTION OF BIDS FOR PROJECT # 2023-015MT TUPELO
MAIN STREET FAIRPARK IMPROVEMENTS **DRB**

Request: DRB

Request to reject the bids for Project No. 2023-015 MT. Bids were opened on March 17, 2023. Engineer's Estimate was for \$757, 319.80. Low bid was for \$1,158,910.05, which was 53.0% above the Engineer's Estimate.

March 23, 2023

T22-465

City of Tupelo
71 East Troy Street
Tupelo, MS 38804
Attention: Dennis Bonds

RE: TUPELO MAIN STREET FAIRPARK IMPROVEMENTS

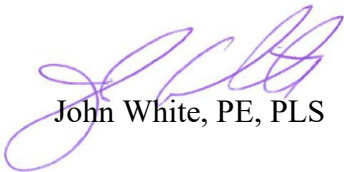
Following the receipt and opening of bids on the captioned project, we have checked and tabulated the bids. A copy of the Bid Tabulation is enclosed.

You will note that Phillips Contracting Company, Inc. of Columbus, MS, submitted the lowest bid in the amount of \$1,158,886.80.

The Engineer's estimate was \$635,162.85.

Those in attendance at the bid opening were:

John White	Engineering Solutions, Inc.
Tanner McDonald	TM Productions LLC
Dominique McDonald	TM Productions
Allen Tatum	Phillips Contracting Co., Inc
Chance Betts	Century Construction
Randle Boyd	J.M. Duncan
Jennifer Shumpert	City of Tupelo
Stephen Reed	City of Tupelo
Ben Logan	City of Tupelo
Dennis Bonds	City of Tupelo



John White, PE, PLS

TABULATION OF BIDS
Tupelo Main Street Fairpark Improvements
City of Tupelo, MS
Project No. T22-465

BIDS RECEIVED				Engineer Estimate		Phillips Contracting Company, Inc. Columbus, MS		JM Duncan Inc. Ripley, MS		Century Construction Tupelo, MS		Gregory Construction	
March 17, 2023 @ 10:00 am													
Pay Item No.	Item	Quantity	Units	Unit Costs	Item Total	Unit Costs	Item Total	Unit Costs	Item Total	Unit Costs	Item Total	Unit Costs	Item Total
1	Clearing & Grubbing	1.00	LS	\$15,000.00	\$15,000.00	\$70,000.00	\$70,000.00	\$40,000.00	\$40,000.00	\$290,000.00	\$290,000.00	\$69,000.00	\$69,000.00
2	Removal of Concrete & Sidewalk	300.00	SY	\$15.00	\$4,500.00	\$32.00	\$9,600.00	\$30.00	\$9,000.00	\$45.00	\$13,500.00	\$21.00	\$6,300.00
3	Removal of Asphalt Pavement	550	SY	\$15.00	\$8,250.00	\$18.00	\$9,900.00	\$40.00	\$22,000.00	\$25.00	\$13,750.00	\$25.00	\$13,750.00
4	Removal of Curb (All Types)	1,970	LF	\$15.00	\$29,550.00	\$15.00	\$29,550.00	\$30.00	\$59,100.00	\$20.00	\$39,400.00	\$12.00	\$23,640.00
5	Removal of Trees	35.00	EA	\$600.00	\$21,000.00	\$200.00	\$7,000.00	\$200.00	\$7,000.00	\$550.00	\$19,250.00	\$290.00	\$10,150.00
6	Removal of Stripe	8,588.00	LF	\$1.00	\$8,588.00	\$8.90	\$76,433.20	\$8.75	\$75,145.00	\$8.40	\$72,139.20	\$10.00	\$85,880.00
7	Removal of Legend	1,744.00	SF	\$5.00	\$8,720.00	\$8.90	\$15,521.60	\$8.75	\$15,260.00	\$8.40	\$14,649.60	\$10.00	\$17,440.00
8	Removal of Sign	4.00	EA	\$200.00	\$800.00	\$240.00	\$960.00	\$235.00	\$940.00	\$250.00	\$1,000.00	\$270.00	\$1,080.00
9	Inlet Modification	7	EA	\$2,500.00	\$17,500.00	\$4,000.00	\$28,000.00	\$3,000.00	\$21,000.00	\$5,000.00	\$35,000.00	\$6,600.00	\$46,200.00
10	Crushed Stone Base	125.00	CY	\$100.00	\$12,500.00	\$180.00	\$22,500.00	\$125.00	\$15,625.00	\$235.00	\$29,375.00	\$250.00	\$31,250.00
11	Geotextile Fabric	500.00	SY	\$3.50	\$1,750.00	\$5.00	\$2,500.00	\$5.00	\$2,500.00	\$5.25	\$2,625.00	\$22.00	\$11,000.00
12	Hot Mix Asphalt, MT, 12.5-MM Mixture	55.00	TON	\$230.00	\$12,650.00	\$385.00	\$21,175.00	\$325.00	\$17,875.00	\$375.00	\$20,625.00	\$420.00	\$23,100.00
13	Hot Mix Asphalt, MT, 19-MM Mixture	140.00	TON	\$230.00	\$32,200.00	\$241.00	\$33,740.00	\$300.00	\$42,000.00	\$235.00	\$32,900.00	\$260.00	\$36,400.00
14	Hot Mix Asphalt, MT, 9.5-MM Mixture	40.00	TON	\$230.00	\$9,200.00	\$464.00	\$18,560.00	\$325.00	\$13,000.00	\$455.00	\$18,200.00	\$510.00	\$20,400.00
15	Micro-Surfacing	9,300.00	SY	\$3.50	\$32,550.00	\$11.81	\$109,833.00	\$17.25	\$160,425.00	\$12.00	\$111,600.00	\$24.00	\$223,200.00
16	Stamped & Colored Asphalt Crosswalk	120.00	SY	\$100.00	\$12,000.00	\$85.00	\$10,200.00	\$115.00	\$13,800.00	\$100.00	\$12,000.00	\$93.00	\$11,160.00
17	Concrete Sidewalk	325.00	SY	\$80.00	\$26,000.00	\$155.00	\$50,375.00	\$150.00	\$48,750.00	\$105.00	\$34,125.00	\$137.00	\$44,525.00
18	Concrete Curb & Gutter	2,428.00	LF	\$30.00	\$72,840.00	\$60.50	\$146,894.00	\$45.00	\$109,260.00	\$40.00	\$97,120.00	\$41.00	\$99,548.00
19	15" RCP	12.00	LF	\$75.00	\$900.00	\$450.00	\$5,400.00	\$300.00	\$3,600.00	\$455.00	\$5,460.00	\$1,400.00	\$16,800.00
20	18" RCP	18.00	LF	\$75.00	\$1,350.00	\$475.00	\$8,550.00	\$250.00	\$4,500.00	\$360.00	\$6,480.00	\$540.00	\$9,720.00
21	SS-3 Inlet	12	EA	\$3,500.00	\$42,000.00	\$5,600.00	\$67,200.00	\$8,000.00	\$96,000.00	\$13,400.00	\$160,800.00	\$12,000.00	\$144,000.00
22	Junction Box	2.00	EA	\$3,000.00	\$6,000.00	\$4,050.00	\$8,100.00	\$8,000.00	\$16,000.00	\$14,000.00	\$28,000.00	\$8,900.00	\$17,800.00
23	Adjustment of Utility Appurtenance	2.00	EA	\$1,500.00	\$3,000.00	\$2,000.00	\$4,000.00	\$500.00	\$1,000.00	\$10,000.00	\$20,000.00	\$1,100.00	\$2,200.00
24	Detectable Warning	15.00	EA	\$700.00	\$10,500.00	\$800.00	\$12,000.00	\$1,600.00	\$24,000.00	\$300.00	\$4,500.00	\$750.00	\$11,250.00
25	Temporary Traffic Stripe, Skip Yellow	612.00	LF	\$0.35	\$214.20	\$0.60	\$367.20	\$0.60	\$367.20	\$0.60	\$367.20	\$0.70	\$428.40
26	Temporary Traffic Stripe, Skip White	1,550.00	LF	\$0.35	\$542.50	\$0.60	\$930.00	\$0.60	\$930.00	\$0.60	\$930.00	\$0.70	\$1,085.00
27	Temporary Traffic Stripe, Continuous Yellow	612.00	LF	\$0.35	\$214.20	\$0.60	\$367.20	\$0.60	\$367.20	\$0.60	\$367.20	\$0.70	\$428.40
28	Temporary Detail Stripe, Detail White	10,226.00	LF	\$0.35	\$3,579.10	\$0.60	\$6,135.60	\$0.60	\$6,135.60	\$0.60	\$6,135.60	\$0.70	\$7,158.20
29	Temporary Detail Stripe, Detail Yellow	4,176.00	LF	\$0.35	\$1,461.60	\$0.60	\$2,505.60	\$0.60	\$2,505.60	\$0.60	\$2,505.60	\$0.70	\$2,923.20
30	Temporary Legend White	3,488.00	SF	\$3.00	\$10,464.00	\$2.40	\$8,371.20	\$2.35	\$8,196.80	\$2.45	\$8,545.60	\$3.00	\$10,464.00
31	6" Thermoplastic Traffic Stripe, Skip Yellow	306.00	LF	\$1.00	\$306.00	\$3.55	\$1,086.30	\$3.50	\$1,071.00	\$3.65	\$1,116.90	\$4.00	\$1,224.00
32	6" Thermoplastic Traffic Stripe, Skip White	775.00	LF	\$1.00	\$775.00	\$3.55	\$2,751.25	\$3.50	\$2,712.50	\$3.65	\$2,828.75	\$4.00	\$3,100.00
33	6" Thermoplastic Traffic Stripe, Continuous Yellow	306.00	LF	\$1.25	\$382.50	\$3.55	\$1,086.30	\$3.50	\$1,071.00	\$3.65	\$1,116.90	\$4.00	\$1,224.00
34	6" Thermoplastic Detail Stripe, Detail White	5,113.00	LF	\$2.75	\$14,060.75	\$3.55	\$18,151.15	\$3.50	\$17,895.50	\$3.65	\$18,662.45	\$4.00	\$20,452.00
35	6" Thermoplastic Detail Stripe, Detail Yellow	2,088.00	LF	\$2.75	\$5,742.00	\$3.55	\$7,412.40	\$3.50	\$7,308.00	\$3.65	\$7,621.20	\$4.00	\$8,352.00
36	Thermoplastic Legend, White	1,774.00	SF	\$12.00	\$21,288.00	\$10.70	\$18,981.80	\$10.50	\$18,627.00	\$11.00	\$19,514.00	\$12.00	\$21,288.00
37	Red-Clear Reflective Raised Markers	44.00	EA	\$10.00	\$440.00	\$24.00	\$1,056.00	\$23.50	\$1,034.00	\$24.50	\$1,078.00	\$27.00	\$1,188.00
38	Two-Way Yellow Reflective Markers	8.00	EA	\$10.00	\$80.00	\$24.00	\$192.00	\$23.50	\$188.00	\$24.50	\$196.00	\$27.00	\$216.00
39	Traffic Signs	18.00	EA	\$400.00	\$7,200.00	\$415.00	\$7,470.00	\$410.00	\$7,380.00	\$425.00	\$7,650.00	\$480.00	\$8,640.00
40	Maintenance of Traffic	1.00	LS	\$35,000.00	\$35,000.00	\$68,000.00	\$68,000.00	\$80,000.00	\$80,000.00	\$125,000.00	\$125,000.00	\$220,000.00	\$220,000.00
41	Additional Construction Signs	1.00	SF	\$10.00	\$10.00	\$12.00	\$12.00	\$12.00	\$12.00	\$10.00	\$10.00	\$14.00	\$14.00
42	Standard Roadside Construction Signs	26.00	EA	\$200.00	\$5,200.00	\$285.00	\$7,410.00	\$280.00	\$7,280.00	\$295.00	\$7,670.00	\$330.00	\$8,580.00
43	Barricades, Type III, Double Faced	2.00	EA	\$500.00	\$1,000.00	\$427.00	\$854.00	\$420.00	\$840.00	\$440.00	\$880.00	\$490.00	\$980.00
44	Removal of Existing Signal Foundation	1.00	LS	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	\$1,000.00	\$1,000.00	\$10,000.00	\$10,000.00	\$2,500.00	\$2,500.00
45	Mobilization	1.00	LS	\$50,000.00	\$50,000.00	\$114,000.00	\$114,000.00	\$90,000.00	\$90,000.00	\$150,000.00	\$150,000.00	\$173,000.00	\$173,000.00
46	Tree Planting, Tulip Tree	15	EA	\$400.00	\$6,000.00	\$690.00	\$10,350.00	\$720.00	\$10,800.00	\$610.00	\$9,150.00	\$360.00	\$5,400.00
47	Tree Planting, Overcup Oak	4	EA	\$400.00	\$1,600.00	\$690.00	\$2,760.00	\$720.00	\$2,880.00	\$610.00	\$2,440.00	\$340.00	\$1,360.00
48	Quercus nuttallii / Nuttall Oak	4	EA	\$400.00	\$1,600.00	\$690.00	\$2,760.00	\$720.00	\$2,880.00	\$610.00	\$2,440.00	\$340.00	\$1,360.00
49	Tree Planting, Shumard Red Oak	4	EA	\$400.00	\$1,600.00	\$690.00	\$2,760.00	\$720.00	\$2,880.00	\$610.00	\$2,440.00	\$410.00	\$1,640.00
50	Shrub Planting, Autumn Ivory Azalea	175	EA	\$50.00	\$8,750.00	\$55.00	\$9,625.00	\$55.00	\$9,625.00	\$26.25	\$4,593.75	\$41.00	\$7,175.00
51	Shrub Planting, Green Velvet Boxwood	241	EA	\$50.00	\$12,050.00	\$50.00	\$12,050.00	\$50.00	\$12,050.00	\$26.25	\$6,326.25	\$48.00	\$11,568.00
52	Shrub Planting, Shishi Gashira Camellia	75	EA	\$50.00	\$3,750.00	\$75.00	\$5,625.00	\$75.00	\$5,625.00	\$26.25	\$1,968.75	\$69.00	\$5,175.00
53	Shrub Planting, Parsoni Juniper	71	EA	\$50.00	\$3,550.00	\$41.50	\$2,946.50	\$40.00	\$2,840.00	\$26.25	\$1,863.75	\$34.00	\$2,414.00
54	Shrub Planting, Dwarf Japanese Garden Juniper	103	EA	\$50.00	\$5,150.00	\$41.50	\$4,274.50	\$40.00	\$4,120.00	\$26.25	\$2,703.75	\$34.00	\$3,502.00
55	Shrub Planting, Adagio Maiden Grass	108	EA	\$50.00	\$5,400.00	\$41.50	\$4,482.00	\$40.00	\$4,320.00	\$26.25	\$2,835.00	\$29.00	\$3,132.00
56	Shrub Planting, Moudry Fountain Grass	86	EA	\$50.00	\$4,300.00	\$45.00	\$3,870.00	\$45.00	\$3,870.00	\$26.25	\$2,257.50	\$29.00	\$2,494.00
57	Shrub Planting, Coral Drift Rose	153	EA	\$50.00	\$7,650.00	\$55.00	\$8,415.00	\$55.00	\$8,415.00	\$26.25	\$4,016.25	\$38.00	\$5,814.00
58	Shrub Planting, Little Business Daylily	240	EA	\$30.00	\$7,200.00	\$45.00	\$10,800.00	\$45.00	\$10,800.00	\$26.25	\$6,300.00	\$14.00	\$3,360.00
59	Ground Cover Planting, Bermuda Grass	255	SY	\$11.00	\$2,805.00	\$9.40	\$2,397.00	\$12.00	\$3,060.00	\$8.00	\$2,040.00	\$7.00	\$1,785.00
60	Bed Preparation	9,160	SF	\$0.75	\$6,870.00	\$2.10	\$19,236.00	\$2.00	\$18,320.00	\$1.75	\$16,030.00	\$8.00	\$73,280.00
61	Straw Mulch, Pine Needle	9,160	SF	\$0.50	\$4,580.00	\$1.90	\$17,404.00	\$2.00	\$18,320.00	\$0.50	\$4,580.00	\$0.50	\$4,580.00
Total Base Bid					\$635,162.85		\$1,158,886.80		\$1,193,506.40		\$1,526,679.20		\$1,603,077.20



AGENDA REQUEST

TO: Mayor and City Council

FROM: Tanner Newman, Director of Development Services

DATE: April 4, 2023

SUBJECT: IN THE MATTER OF REVIEW/APPROVE MAJOR SITE PLAN REVISION
FOR LAKEFRONT GARDENS DUPLEX DEVELOPMENT TN

Request:

Review and approve Application FLEX23-01.

FLEX23-01

Item # 14.

FLEXIBLE USE APPLICATION CITY OF TUPELO

Department of Development Services
PO Box 1485, Tupelo, MS 38802-1485
Phone (662) 841-6510 FAX (662) 841-6550
<http://www.tupeloms.gov/developmentservices>

As owner, agent, or attorney (indicate which) it is requested that the property located in Tupelo, Mississippi, described as follows:

1030 S. VETERANS 11ZE-04-001-00 11ZE-04-002-01

be considered for a Flexible Use Permit under Section 12.12 of the Tupelo Development Code, to allow:

ADDING ONE MORE DUPLEX ON SITE REQUIRING REVISION OF A MAJOR SITE PLAN (SECTION 12.12.16)

APPROVED BY FLEX 20-02 (6-1-20)

This property is zoned MUCC

Attached and made a part of the application are the following:

1. Plat of the property sought to be considered, 8 1/2 x 11 inches in size, to scale, showing dimensions thereof and width of any street contiguous thereto.
2. Application fee of \$100.00.
3. Any other information in support of your application.

I hereby certify that all of the above information is true and correct and that I have received or retained a copy of this application. I understand that if I or my representative does not attend the meeting, the application could be tabled or denied.

DATE 2/28/23 NAME MARK SUMMERS

DAY PHONE NUMBER 662-231-6638 Signature [Signature]

Mailing Address 1030 S. VETERANS BLVD

Email Address amanda.psummers@gmail.com

NOTES:

In support of the application you must show in detail that the proposed use:

- (a) Is in harmony with the area and is not substantially injurious to the value of properties in the general vicinity;
 - (b) Conforms with all special requirements applicable to the use; and
 - (c) Will not adversely affect the health or safety of the public.
4. Submit an application no later than **four weeks prior to the next meeting** of the Planning Committee which is held on the **first Monday of each month**. An application must be included on the agenda in order to be considered. **DUE TO POLICY OF PLANNING COMMITTEE NO EXCEPTIONS WILL BE MADE.**
5. Applicant must present the case at the meeting which is held at 6:00 P. M. in the City Hall Council Chambers on the second floor of 71 East Troy Street.
6. **MEETING DATE** Monday 4/3/23 6pm (Council Chambers)
(To be completed by the person accepting the application.)

City of Tupelo
 Planning Committee Meeting
 April 3, 2023, 6:00 PM

Project: Lakefront Gardens Duplex Development

Project Proposal Summary: The developer has requested an additional duplex to be added to the approved site plan of FLEX20-02 which approved the renovation of two (2) existing facilities into residential duplexes and the construction of five (5) additional duplexes to the commercial property. The proposed amendment to the approved site plan includes a total of 8 duplexes.

Planning Committee Action Required: Flexible Use for duplex and Flexible Variance for number of units beyond 7 units/acre in zoning district. Major Site Plan review to recommend approval, approval with modifications, or denial of amendments to the approved site plan to City Council.

Staff Recommendation: Staff recommends approval for use and Major Site Plan.

Application Number:	FLEX 23-01	Application Type: Flexible Use, Major Site Plan
Parcel Numbers:	112E0400100, 112E040020	Meeting Date: April 3, 2023
Applicant:	Mark Summers	Owner
Location:	1030 South Veterans, Tupelo, MS (Includes 1028, 1022, 1024, 1026, 1030, 1038, 1036, 1034 S Veterans)	
Purpose:	Flexible Use Review; Major Site Plan Review	
Present Zoning:	Mixed Used Commercial Corridor (MUCC-2)	
Existing Land Use:	Duplex residential development	
Size of Property:	1.33 Acres	
Surrounding Land Use and Zoning:	Undeveloped parcel north (MDR), residentially developed and fraternal clubs south and east (MDR), commercial development west across Veterans (IND), vacant undeveloped NW of parcel (A/O)	
Future Land Use:	N/A	
Applicable Regulations:	12.12 – Flexible Use, 12.16.2 Flexibility Variance, 12.11.2. Major Site Plans (12.11.10 Continuing Validity of Site Plans	

Driving Directions: From the intersection of Main and 1-45, continue east along Main Street to the intersection of Main and South Veterans. Turn South on South Veterans. Parcel south of intersection of Wilson St and S. Veterans, north of intersection of Canal St. and S Veterans

Special Information: Major Site Plan and Flexible Use approved as part of FLEX20-02. Project construction was delayed by COVID 19 pandemic. Approved sited plans maintain validity for four years per 12.11.10, however, the proposed duplex addition requires Major Site Plan approval and associated Flexible Use and Flexible Variance approval.

STAFF ANALYSIS

Development Code: Flexible Use (12.12.2)

12.11.2.3. Major Site Plans.

- (1) *Criteria:* Projects that meet one or more of the following standards shall be considered major site plans if:
 - (a) They request modifications of a standard established in this Code that requires flexible use approval;
 - (b) They involve the development of any use that requires the issuance of a flexible use permit; or
 - (c) They include multi-family housing other than upper story residential units, or more than three commercial spaces.
- (2) *Approval:* Major site plans shall be reviewed by all relevant city departments and the Planning Committee. The Planning Committee shall make a recommendation to the City Council on the project. The City Council shall be the approving authority.

12.11.3. Review.

- (1) *Coordination with Compatible or Flexible Use Review:*
 - (a) Applications for compatible or flexible use permits may be submitted concurrently with a site plan. However, decisions shall be rendered with a separate motion.
 - (b) Dimensional variance requests may be proposed with site plan applications or identified during the site plan review process. Such variances will be considered according to procedures for variances, Section 12.16.

12.16.2. Flexibility Variance.

- (1) The Planning Committee may grant variances of greater than 30 percent of any regulated dimension in the following circumstances:
 - (a) If the request is found to be compatible with similar structures in the immediate vicinity, or
 - (b) Where special conditions applicable to the property in question would make the strict enforcement of the regulations impractical or result in a hardship in making reasonable use of the property; or
 - (c) Where necessary for reconstruction, rehabilitation, or restoration of structures that are individually listed or are contributing structures within an historic district; or
- (2) Where other characteristics of the proposed use of property are found to support and advance the goals of the Comprehensive Plan, to a degree that exceeds the impact of the requested variance.
- (3) Flexibility variances may be considered as part of the site plan review process but must be separately approved.
- (4) The Planning Committee may waive certain requirements when authorized to do so by provisions adopted as a part of this Code.

- (5) No variance shall be granted that would have the effect of allowing a use not permitted in Table 4.2., Permitted Use Table.

12.12.2. [Flexible Use] Application Process.

- (7) *Criteria for Approval of Compatible and Flexible Use Permits.* Applications for compatible or flexible use permits shall be approved only if the approving authority finds that the use as proposed or the use as proposed with conditions:
- (a) Is in harmony with the area and is not substantially injurious to the value of properties in the general vicinity;
 - (b) Conforms with all special requirements applicable to the use; and
 - (c) Will not adversely affect the health or safety of the public.

Allowable Variances and Administrative Adjustments:

Not Required – Flexible Variance require for adjustments beyond 30% permitted by Code.

Proposed addition of one duplex unit and updated Major Site Plan require additional flexible use approval for duplexes, flexible variance approval of more than 30% variance in required dimensions to permit 16 units (approximately 12 units/acre on 1.33 acres) where MDR otherwise limits number of dwelling units to 7/acre maximum.

Prior approval per FLEX20-02 permitted 12 units on the 1.33 acre development. Proposed update to Major Site Plan includes 16 dwelling units. Approximately 9.33 dwelling units permitted on 1.33 acres per Code. Flexible Variance of 58% required for approval of use and Major Site Plan.

Summary Analysis and Recommendations:

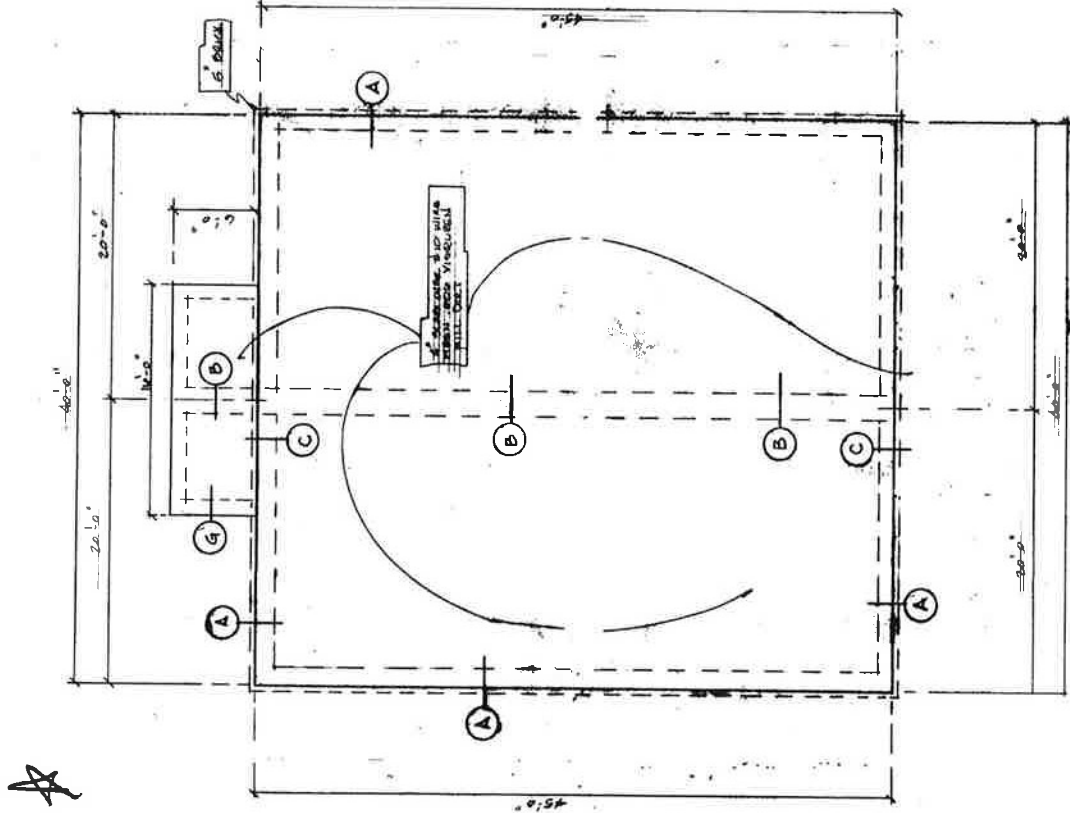
Plan Review team has completed review of the proposed site plan and all utilities, drainage, access, parking, lighting, and safety plan considerations. Site plan approved by plan review team.

Major Site Plan update includes addition of 8th duplex at the northwest corner of the property where the initial site plan proposed open space and buffering. Buffering has been relocated to maintain requirements on the western side of the development and proposed landscaping improved on the eastern buffer, see attached FLEX20-02 and FLEX23-01 site plans. Access route has been amended to provide enhanced emergency vehicle access. Proposed structures have not changed.

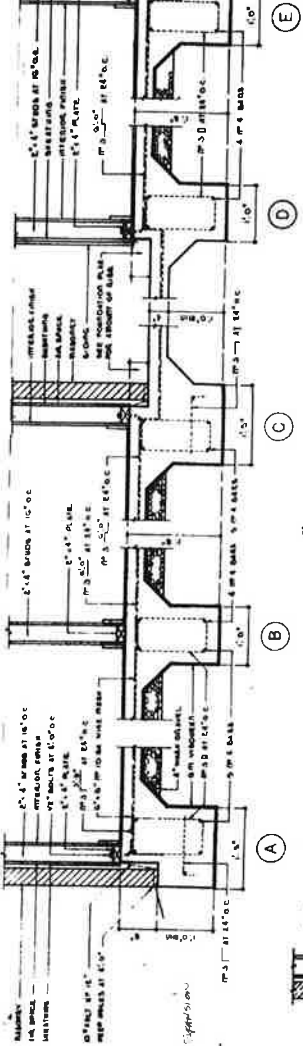
The addition of an 8th duplex to the property will provide benefit to the growing commercial area as well as to the housing market for the City. No negative impact to adjacent residential development or commercial development is predicted.

Final Recommendation: Approval with consideration for additional landscaping for duplex units located on the northern side of the access and parking area.

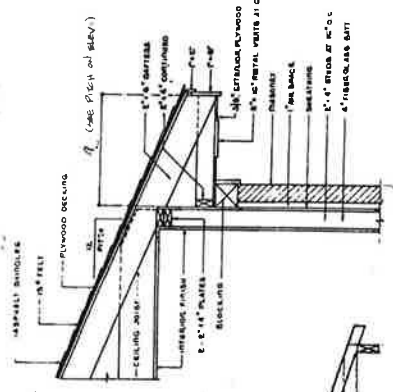
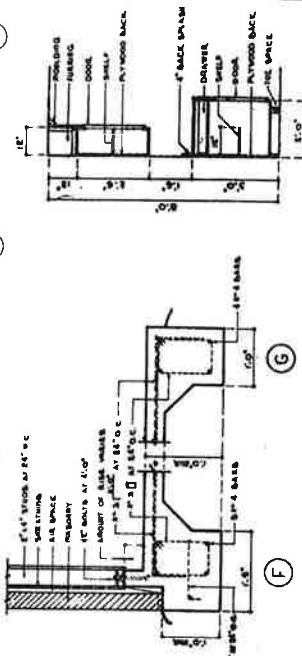
[Faint, illegible text covering the majority of the page]



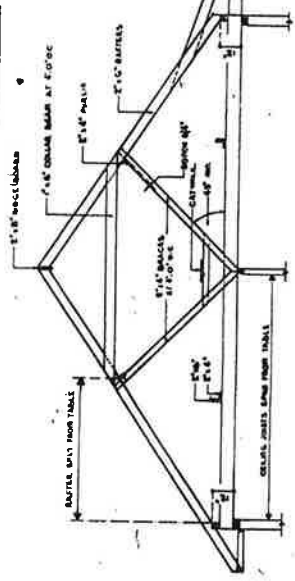
FOUNDATION PLAN 1/4" = 1'-0"
 DIMENSIONS TO FACE UNLESS NOTED OTHERWISE



FOUNDATION DETAILS
 SCALE 1/4" = 1'-0"



CORNICE DETAIL W/ MASONRY
 SCALE 1/4" = 1'-0"



TYPICAL ROOF BRACING
 SCALE 1/4" = 1'-0"

NOT TO SCALE UNLESS OTHERWISE NOTED
 ALL DIMENSIONS TO FACE UNLESS NOTED OTHERWISE
 FOUNDATION PLAN 1/4" = 1'-0"
 DIMENSIONS TO FACE UNLESS NOTED OTHERWISE

TABLE 5/1/12
 11-28-2022
 Rev. 12-9-2022



AGENDA REQUEST

TO: Mayor and City Council

FROM: Tanner Newman, Director of Development Services

DATE: April 4, 2023

SUBJECT: IN THE MATTER OF REVIEW/APPROVE TAX ABATEMENT
APPLICATION FOR THE FEDERAL BUILDING TN

Request:

Review the attached tax abatement application submitted by Crossen Main, LCC for the restoration of the Federal Building located at 500 W. Main Street.

The tax abatement application meets the requirements for a five year abatement of city taxes on new commercial construction (excluding tax exemption for school district purposes).

CITY OF TUPELO DEPARTMENT OF DEVELOPMENT SERVICES

APPLICATION FOR COMMERCIAL AD VALOREM TAX EXEMPTION UNDER
MISS. CODE ANN. §17-21-5
(EXCLUDING TAX EXEMPTION FOR SCHOOL DISTRICT PURPOSES)

Property Owner Name: CROSSEN MAIN LLC
Owner Mailing Address: 587 E PRESIDENT 38801
Property Address: 500 W Main 38804 Parcel Number: 089K-31-292-00
Name of Business: The Fed Tupelo Type of Business: Mixed Use
Total Project Cost: \$5,800,000. Number of Employees: 4
Apartments/commercial

The following requirements must be met to qualify for the tax exemption program:

- 1) Identify in which District is the property located (*attach map showing location of property*):
 - Central Business District (except Urban Renewal Project area designated by Tupelo City Council on December 1, 1998)
 - Redevelopment District
 - Business Improvement District
- 2) Attach copy of Certificate of Occupancy
- 3) Identify which one or more of the following objectives applicant contends is met by the new construction, renovation or improvement:
 - Substantial renovation of, improvement to, or historic preservation of existing structure (*attach statement from architect*)
 - New building construction
 - Improvement of design quality above city code requirements (*attach certification by Development Services staff*)
 - Access management improvement (vehicular or pedestrian connection to adjoining properties) (*attach certification by Development Services staff*)
 - Energy efficiency improvements (*document according to LEED system*)

- 4) Document value of new construction, renovation or improvement to the property (*attach contractor invoices or accountant's compilation of capital costs, and before and after photographs of property*)

A brief summary of the project and attachments may also be submitted.

- 5) Describe how the new construction, renovation or improvement is for the promotion of business, commerce or industry, or for the promotion of historic preservation:

HISTORICAL TAX CREDIT PROJECT -
COMMERCIAL + RESIDENTIAL

(additional sheets may be attached)

BW Crossin
 Owner signature

2/16/23
 Date

(if owner is not an individual, here identify representative capacity of individual signing, e.g., president, partner, etc.)

The following is to be completed by Department of Development Services:

- 1. Does property meet all city of Tupelo Building and Development Code regulations?

Yes No

- 2. For new construction, is commercial property privately owned? Yes No N/A

- 3. Was construction, renovation or improvement completed and approved by the City of Tupelo Development Services Department no more than 180 days prior to submission of this application for ad valorem tax exemption? Yes No

- 4. Was construction, renovation or improvement pursuant to the requirements of an approved project of the City of Tupelo for the development of the Central Business District, designated Business Improvement District, Urban Renewal District, or designated Redevelopment Districts and/or for the preservation and revitalization of Historic Preservation District. Yes No

- 5. Was project cost (excluding property purchase price) at least \$10,000? Yes No

Date application received by Development Services Department: 2-21-23

Received by: Tanner Newman

City of Tupelo

PO Box 1485, Tupelo, MS 38802
Voice (662) 841-6510, Fax (662) 841-6550
E-Mail: permits@tupeloms.gov

CERTIFICATE OF OCCUPANCY
CERTIFICATE OF OCC - COMM

Item # 15.

Occupant: THE FED TUPELO

Address: 500 W MAIN ST

Parcel: 089K3129200

Owner: Name: THE FED TUPELO
Address: P O BOX 1587
TUPELO, MS 38802
Phone: 662-554-5170
Email: brittany@indigocowork.com

Applicant Number:
1806432



Approved Occupancy:

Issued: 01/26/2023 **By:** TR

Expires:

Signature: *Jenya Richards*

City of Tupelo

PO Box 1485, Tupelo, MS 38802
Voice (662) 841-6510, Fax (662) 841-6550
E-Mail: permits@tupeloms.gov

CERTIFICATE OF OCCUPANCY
CERTIFICATE OF OCC - COMMERCIAL

Item # 15.

Occupant: FEDERAL BLDG FIRST FLOOR OFFICE AND BASEMENT

Address: 500 W MAIN ST

Applicant Number:

Parcel: 089K3129200

1822673

Owner: Name: CROSSEN MAIN LLC
c/o BEVERLY CROSSEN
Address: 2137 DEER RUN RD
TUPELO, MS 38804
Phone: 662-372-2208

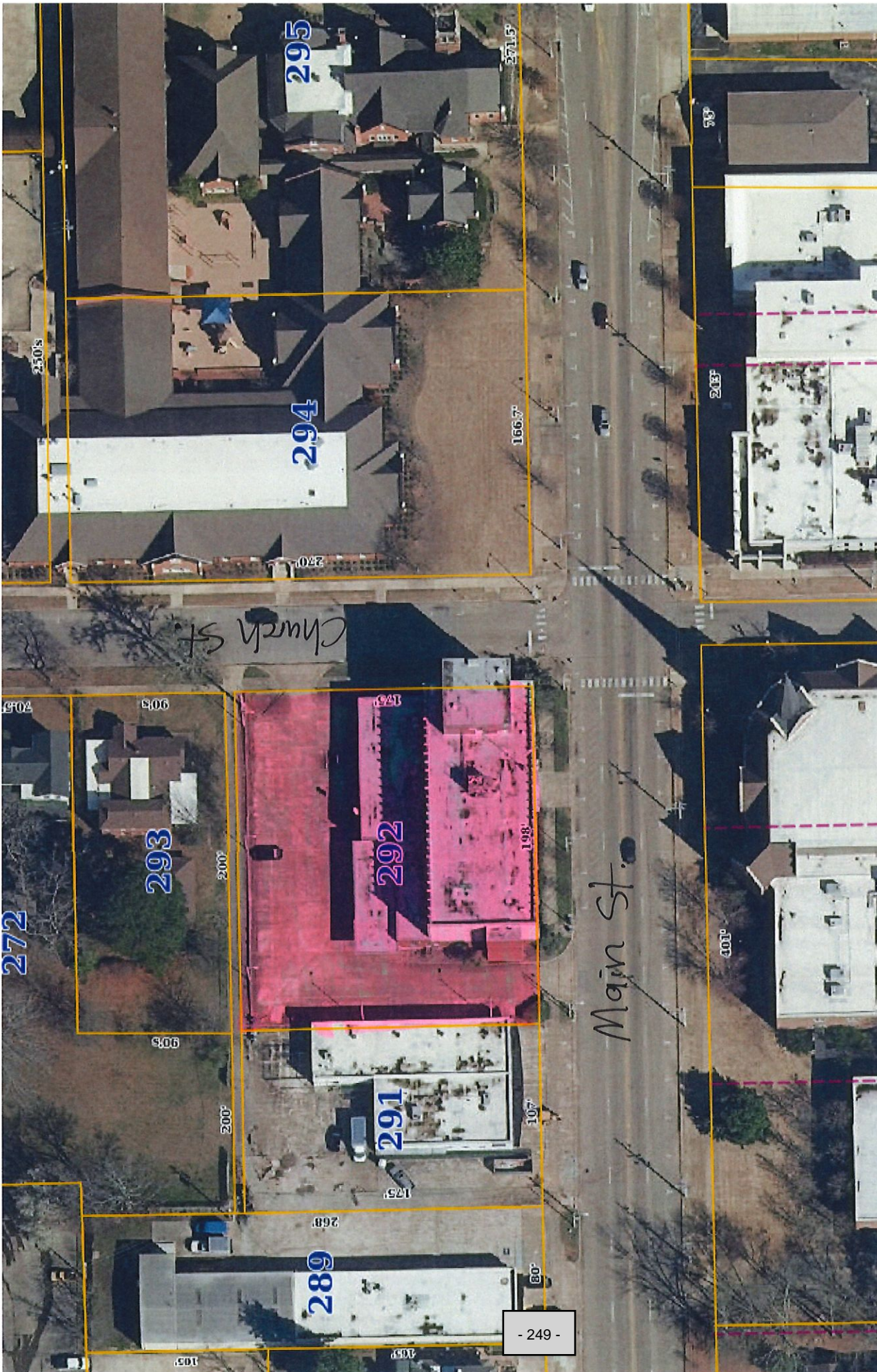


Approved Occupancy:

Issued: 01/26/2023 **By:** TR

Expires:

Signature: Jonja Richards





Corporate Banking Division

February 21, 2023

City of Tupelo, Mississippi
71 East Troy Street
Tupelo, MS 38804

To whom it may concern.

Please be advised that the total cost of the Crossen Main, LLC restoration projection of the Federal Building located at 500 W. Main Street is \$5,866,038. This includes the purchase price and all renovation costs, as well as interest expense and reserves. If you have any questions, please contact me at 662-680-2307.

Sincerely,


Benjamin Burrell
Vice President

The Fed Building Renovation Photos – March 2023

Item # 15.











AGENDA REQUEST

TO: Mayor and City Council

FROM: Tanner Newman, Director of Development Services

DATE: April 4, 2023

SUBJECT: IN THE MATTER OF REVIEW/APPROVE TAX ABATEMENT
APPLICATION FOR BNA BANK TN

Request:

Review the attached tax abatement application submitted by BNA Bank for property located at 105 E. Main Street.

The tax abatement application meets the requirements for a five year abatement of city taxes on new commercial construction (excluding tax exemption for school district purposes).

APPLICATION FOR COMMERCIAL AD VALOREM TAX EXEMPTION

UNDER MISS. CODE ANN. § 17-21-5

(EXCLUDING TAX EXEMPTION FOR SCHOOL DISTRICT PURPOSES)

City of Tupelo | Department of Development Services

Mail: PO Box 1485, Tupelo, MS 38802-1485

Phone: (662) 432-1625 **Fax:** (662) 841-6550

Email: tanner.newman@tupeloms.gov



Property Owner Name: BNA Bank

Owner Mailing Address: P O Drawer 811, New Albany, MS 38652

Property Address: 105 East Main Street, Tupelo, MS 38804 **Parcel Number:** PPIN 25159 Parcel # 089K-31-330-0

Name of Business: BNA Bank **Type of Business:** Financial Institution

Total Project Cost: \$9,106,614 **Number of Employees:** 33

The following requirements must be met to qualify for the tax exemption program:

1) Identify in which District the property is located (**attach map showing location of property**):

XX Central Business District (except Urban Renewal Project area designated by Tupelo City Council on December 1, 1998)

 Redevelopment District

 Business Improvement District

2) Meet all Building and Development Code regulations (**attach copy of Certificate of Occupancy**)

3) Application must be submitted within 6 months of issuance of Certificate of Occupancy.

4) Identify which one or more of the following objectives applicant contends is met by the new construction, renovation, or improvement:

 Substantial renovation of, adaptive reuse, or historic preservation of existing structure (**attach statement from architect**)

XX New building construction

 Improvement of design quality above city code requirements (**attach certification by Development Services staff**)

 Access management improvement (vehicular or pedestrian connection to adjoining properties) (**attach certification by Development Services staff**)

 Energy efficiency improvements (**document according to LEED system**)

- 5) Document value of new construction or improvements to the property (**attach contractor invoices or accountant's compilation of capital costs, and before and after photographs of property**) A brief summary of the project and attachments may also be submitted.
- 6) Describe how the new construction, renovation or improvement is for the promotion of business, commerce or industry, or for the promotion of historic preservation:

 See Attached

(Additional sheets may be attached.)

Robert W. Spencer
 Owner Signature

1/31/23
 Date

EVP

If owner is not an individual, identify representative capacity of individual signing. (e.g., president, partner, etc.)

The following is to be completed by the Department of Development Services:

- 1) Does property meet all city of Tupelo Building and Development Code regulations?
 Yes No _____
- 2) For new construction, is commercial property privately owned? Yes No _____
- 3) Was construction, renovation, or improvement completed and approved by the City of Tupelo Development Services Department no more than 180 days prior to submission of this application for ad valorem tax exemption? Yes No _____
- 4) Was construction, renovation, or improvement pursuant to the requirements of an approved project of the City of Tupelo for the development of the Central Business District, designated Business Improvement District, Urban Renewal District, or designated Redevelopment Districts and/or for the preservation and revitalization of Historic Preservation District?
 Yes No _____
- 5) Was project cost (excluding property purchase price) at least \$10,000?
 Yes No _____

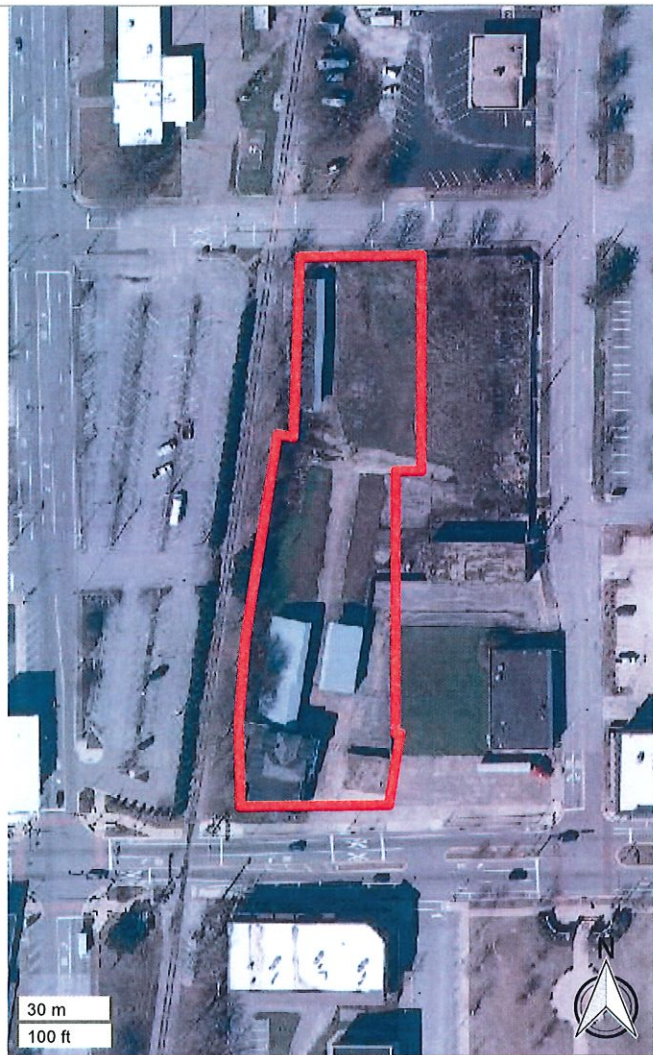
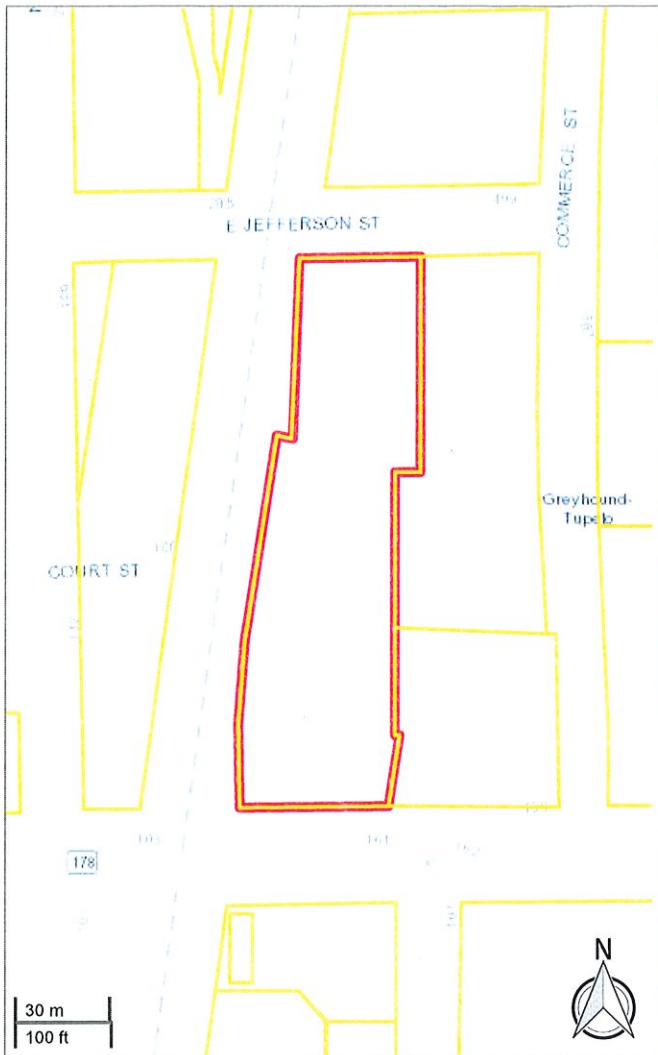
Date application received by Development Services Department: 2-1-23

Received by: Tanner Newman

Question #6

Item # 16.

BNA Bank has made a major investment in Tupelo's downtown business district with its new branch office, which will also house Phelps Dunbar's law firm on the second floor. We feel that this investment has provided a major improvement for a prime location that only enhances the beautiful and vibrant downtown district. We certainly hope that our new location in the center of Tupelo will provide opportunities for consumers and businesses to utilize our services in a way that will promote additional opportunities for local merchants to grow their business and individuals to acquire their dream homes, vehicles, and other major purchases that will enhance their quality of life. The new location will also provide for an expansion of employment opportunities in the bank, while also getting more traffic in the downtown area from the bank and Phelps that will hopefully bring patrons to downtown restaurants and shops in the district.



Lee County, MS

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



Lee County Tax Assessor/Collector
 201 Jefferson St
 Tupelo, MS 38804
 (662) 432-2700

Date Printed: 9/13/2022

PPIN:	25159
PARCEL_ID:	089K-31-330-00
OWNERSNAME:	BNA BANK
ADDRESS1:	PO BOX 811
ADDRESS2:	
CITY:	NEW ALBANY
STATE:	MS
ZIP:	38652
SECTION:	31
TOWNSHIP:	09S
RANGE:	06E
LEGAL1:	LOT IN SE1/4 NE1/4 NE1/4
LEGAL2:	
LEGAL3:	
TAX_DIST:	1730
CULT_AC1:	0
CULT_AC2:	0
UNCULT_AC1:	0
UNCULT_AC2:	0
TOTAL_AC:	0
CULT_VAL1:	0
CULT_VAL2:	400000
UNCUL_VAL1:	0
UNCUL_VAL2:	0
LAND_VAL:	400000
IMP_VAL1:	0
IMP_VAL2:	85330
TOTALVALUE:	485330
EXEMPT_COD:	0
HOMESTEAD:	
DEED_BOOK:	2019
DEED_PAGE:	0074*
DEED_DATE:	6/19/2019
SITUS_ADDR:	105 MAIN STREET E



AFTER Construction Completed

Item # 16.



Land purchase

OMB NO. 25

Item # 16.

A. U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT
SETTLEMENT STATEMENT

B. TYPE OF LOAN:
1. FHA 2. FmHA 3. CONV. UNINS. 4. VA 5. OTHER
6. FILE NUMBER: C19-047 7. LOAN NUMBER:
8. MORTGAGE INS CASE NUMBER:

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

D. NAME AND ADDRESS OF BORROWER:
BNA BANK
P. O. BOX 811
NEW ALBANY, MS 38652

E. NAME AND ADDRESS OF SELLER:
LEAKE & GOODLETT, INCORPORATED
P. O. BOX 619
TUPELO, MS 38802

F. NAME AND ADDRESS OF LENDER:

G. PROPERTY LOCATION:
105 EAST MAIN STREET
TUPELO, MS 38804
Lee County, Mississippi

H. SETTLEMENT AGENT:
Riley, Caldwell, Cork & Alvis, P.A.

PLACE OF SETTLEMENT
207 Court Street
Tupelo, MS 38804

I. SETTLEMENT DATE:
June 20, 2019

J. SUMMARY OF BORROWER'S TRANSACTION	
100. GROSS AMOUNT DUE FROM BORROWER:	
101. Contract Sales Price	1,525,000.00
102. Personal Property	
103. Settlement Charges to Borrower (Line 1400)	411.00
104.	
105.	
<i>Adjustments For Items Paid By Seller in advance</i>	
106. City/Town Taxes to	
107. County Taxes to	
108. Assessments to	
109.	
110.	
111.	
112.	
120. GROSS AMOUNT DUE FROM BORROWER	1,525,411.00
200. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:	
201. Deposit or earnest money	10,000.00
202. Principal Amount of New Loan(s)	
203. Existing loan(s) taken subject to	
204.	
205.	
206.	
207.	
208.	
209.	
<i>Adjustments For Items Unpaid By Seller</i>	
210. City/Town Taxes to	
211. County Taxes 01/01/19 to 06/20/19	4,733.52
212. Assessments to	
213.	
214.	
215.	
216.	
217.	
218.	
219.	
220. TOTAL PAID BY/FOR BORROWER	14,733.52
300. CASH AT SETTLEMENT FROM/TO BORROWER:	
301. Gross Amount Due From Borrower (Line 120)	1,525,411.00
302. Less Amount Paid By/For Borrower (Line 220)	(14,733.52)
303. CASH (X FROM) (TO) BORROWER	1,510,677.48

K. SUMMARY OF SELLER'S TRANSACTION	
400. GROSS AMOUNT DUE TO SELLER:	
401. Contract Sales Price	1,525,000.00
402. Personal Property	
403.	
404.	
405.	
<i>Adjustments For Items Paid By Seller in advance</i>	
406. City/Town Taxes to	
407. County Taxes to	
408. Assessments to	
409.	
410.	
411.	
412.	
420. GROSS AMOUNT DUE TO SELLER	1,525,000.00
500. REDUCTIONS IN AMOUNT DUE TO SELLER:	
501. Excess Deposit (See Instructions)	
502. Settlement Charges to Seller (Line 1400)	123,864.34
503. Existing loan(s) taken subject to	
504. Payoff of first Mortgage	
505. Payoff of second Mortgage	
506.	
507. (Deposit disb. as proceeds)	
508.	
509.	
<i>Adjustments For Items Unpaid By Seller</i>	
510. City/Town Taxes to	
511. County Taxes 01/01/19 to 06/20/19	4,733.52
512. Assessments to	
513.	
514.	
515.	
516.	
517.	
518.	
519.	
520. TOTAL REDUCTION AMOUNT DUE SELLER	128,597.86
600. CASH AT SETTLEMENT TO/FROM SELLER:	
601. Gross Amount Due To Seller (Line 420)	1,525,000.00
602. Less Reductions Due Seller (Line 520)	(128,597.86)
603. CASH (X TO) (FROM) SELLER	1,396,402.14

The undersigned hereby acknowledge receipt of a completed copy of pages 1&2 of this statement & any attachments referred to herein.

Borrower BNA BANK
BY: JAMES R. COLLINS, PRESIDENT

Seller LEAKE & GOODLETT, INCORPORATED
BY: LINDSEY S. LEAKE, PRESIDENT

APPLICATION AND CERTIFICATE FOR PAYMENT

Owner: BNA Bank
 133 East Bankhead Street
 New Albany, MS 38652

Project: 1819, Demo Leake Goodlett Bldg for BNA Bank
 Application No.: 4
 Period To: 1/31/2022

Invoice #: 13229

From Contractor: Century Construction Group, Inc.
 P. O. Box 1366
 Tupelo, MS 38802

Distribution to:
 Owner
 Architect
 Contractor

Contract For:

Contract Date:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum \$334,700.00
2. Net Change By Change Order \$0.00
3. Contract Sum To Date \$334,700.00
4. Total Completed and Stored To Date \$334,700.00
5. Retainage:
 - a. 0.00% of Completed Work \$0.00
 - b. 0.00% of Stored Material \$0.00
 - Total Retainage \$0.00
6. Total Earned Less Retainage \$334,700.00
7. Less Previous Certificates For Payments \$317,500.00
8. Current Payment Due \$17,200.00
9. Balance To Finish, Plus Retainage \$0.00

CHANGE ORDER SUMMARY		Additions	Deductions
Total changes approved in previous months by Owner		\$0.00	\$0.00
Total Approved this Month		\$0.00	\$0.00
TOTALS		\$0.00	\$0.00
Net Changes By Change Order		\$0.00	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Century Construction Group, Inc.

By:  Date: 2/4/22

State of: Mississippi County of: Itawamba
 Subscribed and sworn to before me this 4th day of February 2022
 Notary Public: Elizabeth Lane Garrett
 My Commission expires: 3-9-2024



Demolition

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: 14079

Owner: BNA Bank
133 East Bankhead Street
New Albany, MS 38652

Project: 1927. BNA Bank Tupelo

From Contractor: Century Construction Group, Inc. Via Architect: Eley Barkley Dale Architects, PA

P. O. Box 1366
Tupelo, MS 38802

265 N Lamar Blvd
Oxford MS 38655

Contract For:

Contract Date: 6/1/2021

Application No.: 19

Period To:

Project Nos:

Distribution to:
 Owner
 Architect
 Contractor

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum \$5,905,393.00
2. Net Change By Change Order \$1,341,521.00
3. Contract Sum To Date **\$7,246,914.00**
4. Total Completed and Stored To Date \$7,246,914.00
5. Retainage:
 - a. 0.00% of Completed Work \$0.00
 - b. 0.00% of Stored Material \$0.00
- Total Retainage \$0.00
6. Total Earned Less Retainage \$7,246,914.00
7. Less Previous Certificates For Payments \$7,065,740.91
8. Current Payment Due \$181,173.09
9. Balance To Finish, Plus Retainage \$0.00

CHANGE ORDER SUMMARY		
Total changes approved in previous months by Owner	Additions	Deductions
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$1,341,521.00	\$0.00
Net Changes By Change Order	\$1,341,521.00	

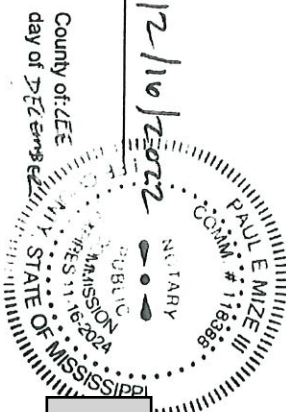
The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Century Construction Group, Inc.

By: 

Date: 12/10/2022

State of: MISSISSIPPI
 Subscribed and sworn to before me this 16th
 day of DECEMBER, 2022.
 My Commission expires:



ARCHITECTS CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$181,173.09

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



AGENDA REQUEST

TO: Mayor and City Council

FROM: Kelly Elliott, Fire Chief

DATE: March 30, 2023

SUBJECT: IN THE MATTER OF AWARD OF BID NUMBER 2023-012FD - TWO 4WD FIRE RESCUE SUV'S **KE**

Request:

Please approve bid number 2023-012FD to Cannon Motors in the amount of \$115,750.00 for the purchase of two (2) 4WD Fire Rescue SUV's. Only 1 bid was received.



City of Tupelo

Two (2) 4WD Fire Rescue SUVs

Reverse Auction Specification Unit price for Two (2) 4WD Fire Rescue SUVs
 Reverse Auction Start Date / Time Mar 21, 2023 10:00 AM US/Central
 Reverse Auction End Date / Time Mar 21, 2023 10:15 AM US/Central

Specialty Service Tahoe for Fire Department- Upfitted per specifications

Company	Bid Amount	Bidding Date / Time
Cannon Motors	\$ 55,850.00	Mar 21, 2023 10:04:19 AM US/Central

Police Pursuit Tahoe for Fire Department- Upfitted per specifications

Company	Bid Amount	Bidding Date / Time
Cannon Motors	\$ 59,900.00	Mar 21, 2023 10:04:19 AM US/Central

**REQUEST FOR
Un-Priced Technical Proposals
To provide**

**Specialty Service Fire Rescue SUVs
BID # 2023-012FD**

**A Reverse Auction Event For
The City of Tupelo, Mississippi**



BID MANAGEMENT CONTACT:

PH Bidding Group
Cory Dewett
cory@phbidding.com
662-407-0193



Publication Dates: February 21, 2023 & February 28, 2023
Un-Priced Responses Due: March 14, 2023, at 2:00 PM
Reverse Auction: March 21, 2023 at 10:00 AM

ADVERTISEMENT FOR PROPOSALS

Notice is hereby given that the City of Tupelo will receive un-priced technical proposals to prequalify vendors for:

**Specialty Service Fire Rescue SUVs
Bid # 2023-012FD**

Deadline for receipt of un-priced technical proposals is **March 14, 2023 at 10:00 AM**, local time. Un-Priced proposals, including Specification Response Form and all other documents shall be submitted electronically at www.tupelomsbids.com.

Pursuant to MS Code 31-7-13 and House Bill 1109, this commodity will be procured through a multi-step procurement process, including a Reverse Auction. In Phase One, un-priced technical proposals are evaluated for potential acceptability based upon pre-determined criteria. In Phase Two, only those bidders whose technical proposals are determined acceptable shall be invited to provide priced bids for consideration. The City of Tupelo encourages vendor participation in this multi-step process. Complete instructions are provided in the specifications package.

Specifications and detailed instructions regarding the bid process may be obtained by visiting the website www.tupelomsbids.com. Specification response forms, along with all other required information detailed in the bid instructions should be submitted no later than **10:00 AM on March 14, 2023** per the detailed bid instructions. Un-priced Specification Response submissions will be evaluated, and vendors meeting the required specifications will be invited to participate in the **Electronic Reverse Auction process on March 21, 2023 at 10:00 AM**. Approved vendors will be given detailed instructions regarding the reverse auction. The City of Tupelo reserves the right to extend the auction date if necessary, to complete the pre-qualification process. Pricing will only be accepted from qualified bidders during the reverse auction process. For any questions relating to the electronic submittal or reverse auction process, please call PH Bidding Group at 662-407-0193.

The City of Tupelo is an equal opportunity employer and hereby notifies all bidders that it will affirmatively insure that, in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, sex, age, disability or national origin in consideration for an award.

The City of Tupelo reserves the right to reject any and or all bids, waive technicalities, informalities or irregularities in the bids received, solicit new bids or to choose that bid which is deemed to be in the best interest of the City of Tupelo.

**Jennifer Shempert
Purchasing Agent**

Publishing Dates: February 21, 2023 & February 28, 2023

INFORMATION FOR BIDDERS

Specialty Service Fire Rescue SUVs Bid # 2023-012FD

I. General Bidder Requirements/Information

The City of Tupelo is looking to purchase **Specialty Service Fire Rescue SUV** for use in the Police Department. The City of Tupelo will accept un-priced proposals for pre-qualification until **March 14, 2023, at 10:00 AM**, local time. The un-priced specification responses may be submitted electronically at www.tupelomsbids.com. The responses will be evaluated, and vendors meeting the required specifications will be invited to participate in the online reverse auction process on **March 21, 2023, at 10:00 AM**, local time. All un-priced proposals must be equal in performance and quality to the specifications.

1. The City of Tupelo reserves the right to reject any and all bids, to waive any informalities in the bid, or award the bid to whomsoever they may choose.
2. The specifications, as stated, are minimum requirements and may be exceeded by the bidder. Additional consideration may be given for exceeding the minimum requirements and all bids will be evaluated against the specifications set forth in this bid package.
3. A manufacturer's part or item numbers may be shown only to describe the item and to determine the level of acceptable quality. Other manufacturer's "equal" items may be bid. The acceptance of "equal" items lies with the City of Tupelo whose decision shall be final. All items shall be delivered FOB to the location specified on the purchase request in Tupelo, Mississippi.
4. All bid prices shall be net, FOB destination, with transportation charges prepaid by vendor.
5. Delivery will be a consideration in the awarding of this bid.
6. The burden of proof of specifications is the responsibility of the bidder.
7. The City of Tupelo will reject any and all bids that include an escalation charge or clause (including fuel surcharges).

II. SUBMISSION OF UN-PRICED TECHNICAL PROPOSALS

There are several documents to submit in order to be considered for invitation to participate in the Reverse Auction and possible award on this product. Proposals shall contain all documentation as listed in the instructions to bidders.

It is understood that bidders who submit proposals have read, understood and accepted these specifications as written, and by submitting a proposal, agree to meet the specifications as written. Proposal modifications, alterations or corrections received after the closing time specified shall not be considered. Proposals must remain valid for a minimum of sixty (60) days from the opening date. City of Tupelo is a Tax-Exempt Government Entity.

To be considered, un-priced technical proposals must be signed by an owner or authorized officer or manager of the bidding company. It is the bidder's responsibility to ensure timely and complete proposals are received with all required documentation included. Late and/or incomplete proposals will not be considered.

If you are selected to receive an invitation to provide priced bids, complete instructions for submitting priced bids shall be provided in the invitation.

III. QUESTIONS

Failure to examine any specifications and instructions will be at the bidder's risk. All procedural and technical questions, or if the attached specifications are incomplete, not clear, or not standardized, shall be made in writing, and addressed to the following:

General questions regarding this request and questions concerning the technical specifications should be directed to Lieutenant Robert A. Vail, Purchasing Agent, at the City of Tupelo Purchasing Department, 400 N Front St, Tupelo, MS 38804. The phone number is **662-841-6498**. Email: robert.vail@tupeloms.gov

For questions regarding obtaining bid documents or regarding the online reverse auction process, prospective bidders may contact PH Bidding Group at 662-407-0193 or cory@planhouseprinting.com.

No oral explanations by any member of the City of Tupelo nor City of Tupelo staff will be binding. Receipt of addenda must be acknowledged in writing. Submitting vendors shall be responsible for ensuring that they have received any and all addenda.

IV. OPENING

Pricing will only be accepted through the Reverse Auction process by vendors that are approved through the multi-step process. Unpriced proposal openings shall be conducted any time after they are received. From that point forward, unpriced proposals will be considered under advisement. City of Tupelo may conduct written or oral discussions with potential bidders.

The City of Tupelo reserves the right to determine responsive offers or proposals, waive minor informalities in the process, to reject any and all offers or proposals, and to invite priced bids from those companies believed most advantageous to the City.

V. OTHER

THIS IS A MULTI-STEP PROCUREMENT PROJECT TO BE COMPLETED IN TWO SEPARATE PHASES.

- **Phase One** is the solicitation and receipt of unpriced technical proposals for consideration. Deadline for receipt of technical proposals **March 14, 2023, at 10:00 AM CST**.
- **Phase Two** is the Reverse Auction Event in which bidders will provide priced bids for the items requested, based upon their approved technical proposal. If your un-priced technical proposal is approved as acceptable, you will be invited to enter the Reverse Auction Event and given detailed instructions by PH Bidding Group. PH Bidding Group can be contacted at 662-407-0193 or via email at cory@phbidding.com
- The reverse auction will begin on **March 21, 2023, at 10:00 AM CST**. The reverse auction will be set for a 30-minute time slot. Any bids submitted within the last 3 minutes of the bid will extend the bid time by an additional 3 minutes to prevent bid sniping. Each additional bid after that will cause another 3-minute extension and will continue until 3 minutes have gone by without a bid. At that point, the auction will end.
- **Reverse Auction** is an auction event in which bidders submit pricing in a decreasing manner. In the City of Tupelo Reverse Auctions, all bidders will be able to see their ranking in the bid process and will have the opportunity to lower their bid as often as possible if they see fit. They will not be able to see other vendors or vendor pricing during the process, only their ranking in the bid process.
- More information regarding the live Reverse Auction event will be provided in the invitation to participate.

VI. INSTRUCTIONS

The following information applies to all proposals. The documents listed below must be included in your un-priced response. The preferred method for receiving responses is via electronic submission at www.tupelomsbids.com.

UN-PRICED PROPOSAL SUBMISSION BY ELECTRONIC MEANS:

Log-in at www.tupelomsbids.com and perform the following steps:

- A. Scan in all required documentation as a pdf file.
- B. On the left side of the webpage, click on "Public bids".
- C. Click on the appropriate bid that you will be participating in.
- D. Click on the "Submit Bid" tab.
 1. Fill in your profile information (or check for accuracy if auto populated).
 2. Under the "FDF Attachments section" Drag and drop your pdf file into the box as outlined or click on the "click here" link inside the submission box to find your file.
 3. Under the "Review and Verify" section, click the box agreeing to the terms and conditions.
 4. Click "Submit" when you are ready to submit your file.
 5. You will receive confirmation when your response has been submitted. If you do not receive a response, your submission has not been received. If you have questions about whether the response was received, you can contact cory@phbidding.com or call 662-407-0193.
- E. One submitted and the solicitation period has ended, The City of Tupelo will review all solicitations, and all approved bidders will be able to take part in the reverse auction process once it begins. *Note: The reverse auction will take place at <https://phbidding.procureport.com>. Separate registration for usage to the reverse auction site is required. If you are approved to participate in the reverse auction, detailed instructions will be sent to you.*
- F. The bid submission can be redacted at any time prior to the bid opening time.

The following items should be included in the electronic submission:

1. Submission Cover Letter (Form A)
2. Completed Response Form (Form B)
3. Product Brochures
4. Warranty Information
5. PH Bidding Supplier Agreement
6. Any other information vendor would like for the City of Tupelo to consider.

Any questions regarding the website, response submissions, or reverse auction process can be directed to PH Bidding Group at 662-407-0193 or cory@phbidding.com.

FORM A

*Submission Cover Letter for
Un-priced Technical Proposals*

**Specialty Service Fire Rescue SUVs
Bid # 2023-012FD**

The undersigned proposes to provide Police vehicles as per the specifications provided by the City of Tupelo and the subsequent proposal from the bidder named below:

If, after reviewing all vendor submissions, the City of Tupelo decides to invite Cannon Chevrolet Nissan (your company name) to submit priced bids, we agree to participate in the reverse auction, which will take place on **March 14, 2023, at 10:00 AM**. We understand that detailed instructions regarding the reverse auction process will be emailed to all approved vendors.

It is understood that we have only one opportunity to submit an un-priced technical proposal. We affirm that we have read and understood this request for un-priced technical proposals and understand that Phase Two must be completed before the items are awarded. We understand that any missing information or documents required by the BID may be cause for rejection of the proposal.

We acknowledge that the City of Tupelo has the sole discretion and authority to determine whether our proposed commodity meets the specifications issued and if it will meet the requirements and needs of the City of Tupelo. We understand that the City of Tupelo may or may not invite our participation in Phase Two (REVERSE AUCTION – Priced Bids) of this procurement.

We agree to abide by the terms and conditions of the PH Bidding Group Supplier agreement and understand that any questions regarding the agreement or the bid process should be directed to 662-407-0193 or cory@phbidding.com.

If we are invited by the City of Tupelo to participate in Phase Two (REVERSE AUCTION – Priced Bids) of this procurement, the invitation should be directed to:

Printed Name J. Steven Hand

Title Fleet Sales Manager

Company Name Cannon Chevrolet Nissan

Email shand@nobodybeatsacannondeal.com

Phone 662-453-4211 extension 3415

FORM B

SPECIFICATION RESPONSE FORM

**Specialty Service Fire Rescue SUVs
Bid # 2023-012FD**

The undersigned proposes to furnish Specialty Service Fire Rescue SUV, which meets the specifications provided. The undersigned certifies that the minimum specifications, terms and conditions contained in this BID have been considered and understood. By submitting a response, I/We do certify that the commodities offered do meet the specifications contained in this Invitation to Bid.

Please check '✓' each line item – confirming specifications listed will be met.

Two (2) 4WD SSV Fire Rescue SUV Specifications				
ITEM	MINIMUM SPECIFICATIONS	ACKNOWLEDGE		VARIANCE
		YES	NO	
Mechanical	Mechanical limited slip differential	X		
	Transfer case single speed	X		
	Front skid plate	X		
	Electronic precision shift	X		
	Trailer equipment	X		
	Air cleaner, high capacity	X		
Connectivity & Technology	Chevrolet infotainment 3			
	8" diag color touchscreen additional features for compatible phones include: Bluetooth audio streaming, voice command passthrough to phone, wireless android auto and wireless apple car play capable	X		
	2 power outlets, 120 volt	X		
	Keyless open including ext. Range remote keyless entry	X		
	Keyless start	X		
	OnStar (r) services & Wi-fi (r) hotspot capable; see onstar.com for terms	X		
Interior	Air conditioning, tri zone auto climate control	X		
	Seats, second row 60/40 split folding bench	X		
	Floor covering, Rubberized-vinyl	X		
Exterior	Headlamps, led	X		
	Power dual outside mirrors, heated	X		
	Front windshield wipers, rain sensing	X		
Safety and Security	Hd rear vision camera	X		
	Theft deterrent system, unauthorized entry	X		
	Front and rear park assist	X		
Additions	20" Machined aluminum wheels (replaces std/opt wheels)	X		SSV-YES : PPV-NO
	Pillar mounted spot lamp, left.	X		
	Forward collision alert	X		
	Lane keep assist w/ lane Departure warning	X		

Following distance indicator	X		
Front pedestrian braking	X		
Automatic emergency braking	X		
Front Bucket Seats with Center Console Red & White Front Auxiliary Dome Lamp			
Wiring, Grille Lamps/Speakers Rear Door Lock Inoperative Rear Window Switch Inoperative Wiring, Horn/Sirens Circuit Auto Door Lock Disable	X		
Front Recovery Hooks	X		
Pillar mounted spotlamp, left	X		
Wiring, grille lamps/speakers	X		
Rear door lock inoperative	X		
Rear windows switch inoperative	X		
Wiring, horn/sirens circuit	X		
Auto door lock disable.	X		

4WD SSV Fire Rescue SUV EMS Upfit

MINIMUM SPECIFICATIONS	ACKNOWLEDGE	VARIANCE	
	YES	NO	
Code 3: Red and White Bar Light	X		
Code 3: Xcel Siren Light Control	X		
Code 3: C3100 100 Watt Siren Speaker	X		
Code 3: Megathin Stick (Red and White) rear light bar	X		
Code 3: Tag Bracket and 2 Red and White light bars	X		
Code 3: 2 Red and White side lights	X		
Code 3: 2 Red and White Outliner Go Perimeter Bar Lights	X		
Go Rhino Push Bumper with 6 Code 3 LED Lights	X		
Jotto Console with Armrest, cupholders, lockbox wire-fuses-loom box.	X		
Installation of Upfit	X		

4WD SSV Fire Rescue SUV Administrative Upfit

MINIMUM SPECIFICATIONS	ACKNOWLEDGE	VARIANCE	
	YES	NO	
Code 3: Front Visor Light Bar (Red and White)	X		
Code 3: Rear Light Bar (Red and White)	X		
Code 3: Running Board Lighting (Red and White)	X		
Code 3: Rear Tag Lights and Bracket (Red and White)	X		
Code 3: Front Grill Lights (Red and White)	X		
Code 3: H2 Covert Hand Held Siren Light Control	X		
Code 3: C3100 100 Watt Siren	X		

GENERAL BIDDER'S REQUIREMENTS

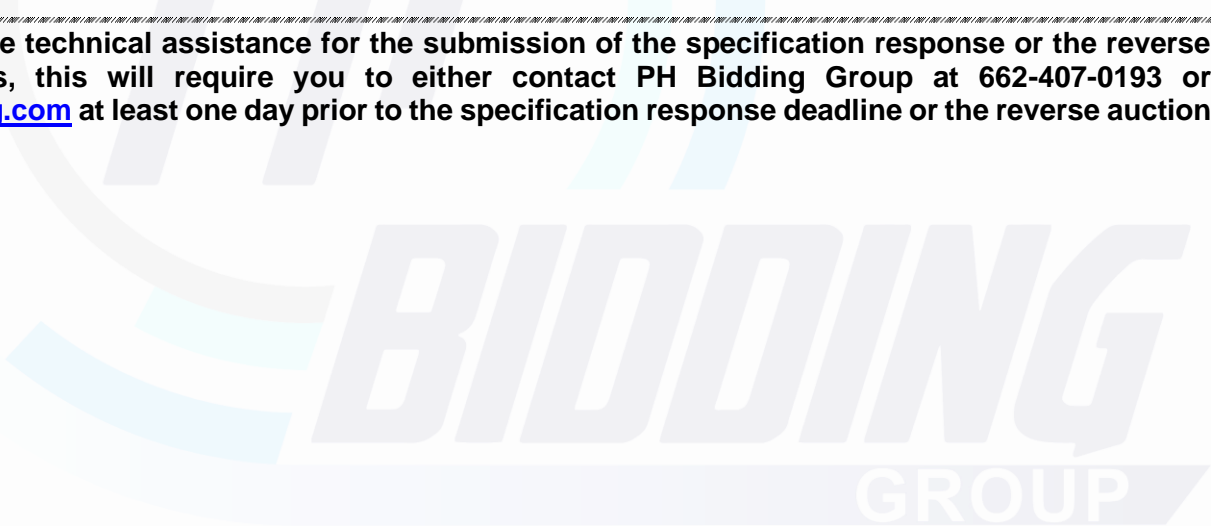
Delivery - The successful bidder will deliver fully assembled vehicles to Tupelo Police Department at 400 N Front St, Tupelo, MS 38804. The Bidder is to notify the City of Tupelo of any delays in delivery extending beyond two (2) weeks from the Final Anticipated Delivery Date stated in this document. Failure to coordinate major delays in delivery with the City of Tupelo designated personnel shall release the City of Tupelo of this purchase order contract.	X		
---	---	--	--

All items must be as specified or approved equal by the City of Tupelo.	X		
---	---	--	--

Specification Response Form Complete Document Checklist and Bid Requirement Acknowledgment
Please include all below documents in order for your Specification Response Form to be considered:

ITEM	ACKNOWLEDGE		VARIANCE
	YES	NO	
Equipment Brochure Included	X		
Written Warranty Information/Service Information Included:			
PH Bidding Supplier Agreement Included. Checking this box acknowledges that you understand your responsibilities under the PH Bidding Supplier Agreement.	X		
If your product meets specifications and you are approved to participate in the reverse auction, you will be given full details regarding participation in the reverse auction.	X		

If you will require technical assistance for the submission of the specification response or the reverse auction process, this will require you to either contact PH Bidding Group at 662-407-0193 or cory@phbidding.com at least one day prior to the specification response deadline or the reverse auction date.



BIDDER INFORMATION

Company Cannon Chevrolet Nissan

Physical Address 69900 Hwy 82 West

Billing Address Same

City Greenwood State MS Zip 38930

Phone 662-453-4211 ext 3415 Email shand@nobodybeatsacannondeal.com

Authorized Agent Name J. Steven Hand

Title Fleet Sales Manager

Signature J. Steven Hand





Supplier Agreement

INTENT AND CONTACT

This document shall detail the conditions upon which a supplier, contractor, vendor or other individual, business or corporation seeking to do business with any client who has contracted, whether verbally, by resolution or any other means with PH Bidding Group for the use of its reverse auction platform shall be allowed to utilize the PH Bidding Group Reverse Auction Platform located at <https://phbidding.procureport.com/>. Only through completion of this document and unconditional agreement to this agreement in its entirety will you or your assigns, agents or employees or other designees be allowed to utilize this platform to submit pricing to the client(s) of PH Bidding Group.

This Agreement contains provisions for an administrative fee, discussed in Section 16.

PH Bidding Group hereby agrees to all sections contained within which outline its obligations and responsibilities.

PH Bidding Group Contact information is:

PH Bidding Group
605 West Main Street
Tupelo, MS 38804
662.407.0193
cory@phbidding.com

TERMS OF USE

Reverse Auction and Strategic Procurement Software – One Time Use Agreement for Suppliers Only

If you have difficulty in completing this document, email us at cory@phbidding.com or call us direct at 662.407.0193.

By participating in the reverse auction procurement process initiated by PH Bidding Group and its strategic partner(s), you agree that you have accepted this agreement in its entirety, without exception, and that you, your representatives, and assigns agree to the following terms, statements and conditions:

Definitions:

“PH Bidding Group” shall mean the provider of a Reverse Auction Event Platform used in conjunction with Buyers to negotiate pricing on desired service, goods, or information.

“You”, “Supplier” or “Suppliers” shall mean anyone signing this agreement that will use or direct the use of PH Bidding Group’ Reverse Auction Event Platform for the purpose of selling services, goods or information to Buyers who retain the services of PH Bidding Group

“Buyer” shall mean any client or customer of PH Bidding Group who chooses or has chosen in the past to procure through the use of a Reverse Auction Event Platform or information provided by or in conjunction with PH Bidding Group.

“Reverse Auction Event Platform” shall mean the platform accessed within or from or in conjunction with the website address at <https://phbidding.procureport.com/> , which is used by various Buyers to procure services, goods or information.

- 1.) All information related to bids, projects, specifications, and terms of sale to potential clients of PH Bidding Group are based on information received directly from the client, and not necessarily approved by PH Bidding Group. PH Bidding Group makes no warranty concerning information approved by its clients for use in reverse auction events.
- 2.) PH Bidding Group cannot and will not be held liable for delays in reverse auction events, server failures or changes in scheduling for reverse auction events.
- 3.) You acknowledge that PH Bidding Group is merely the conduit through which pricing is achieved for the benefit of our clients, and not an endorsement of our clients’ creditworthiness, ability to perform upon a contract or agreement, nor the proper use of materials, equipment or any other service or goods purchased through the use of our reverse auction software. PH Bidding Group shall not be held liable clients’ failure to perform or award upon a given reverse auction event. All agreements that arise between suppliers and buyers are then the sole responsibility of those two parties, wherein PH Bidding Group shall be indemnified.
- 4.) This agreement shall be good for a one-time use of PH Bidding Group’s reverse auction strategic procurement solution. Only through acceptance of this agreement are you permitted to utilize the bidding platform. In the event that you violate any of the terms of any part of this agreement, PH Bidding Group may, in its sole and absolute discretion, terminate your ability to access the platform. In the event that PH Bidding Group terminates your access to the reverse auction software for any reason, neither you nor your assigns, affiliates, employers, employees or subsidiaries or beneficiaries shall have a claim against PH Bidding Group, its employees, assigns or beneficiaries.
- 5.) PH Bidding Group shall provide basic training and basic instruction (if requested) concerning the operation of the supplier side functions of its reverse auction software, which is operated entirely online. Supplier shall be solely responsible for his or her attendance to this training. PH Bidding Group shall make reasonable efforts to accommodate training to Supplier’s schedule, but Supplier acknowledges that he or she is ultimately solely responsible for attendance. Supplier agrees not to attempt to reverse engineer, model or copy this software.
- 6.) It shall be the supplier’s responsibility to comply fully with the terms and conditions set forth by clients of PH Bidding Group, and to ensure that supplier conduct falls within state purchasing laws.
- 7.) It shall be the sole and absolute responsibility of the Supplier to meet all deadlines for specification responses and sample presentations or the attending of any pre-bid conferences or any other functions as may be required from time to time by either PH Bidding Group or the Buyer. Failure to meet any of these deadlines or appointments does not entitle the supplier to an extension of the deadline or a delay in the scheduled date of the reverse auction event.

- 8.) Supplier shall also be solely responsible for his own access to the Internet. If Supplier has no access to the Internet and is unable to locate access on his own, PH Bidding Group may, at its sole and absolute discretion, assist Supplier in locating sufficient Internet access for the purposes of participating in a contemplated Reverse Auction Event. Supplier also agrees that he is solely responsible for using his access to the Internet in a responsible manner in conjunction with this Reverse Auction Event so as not to intentionally interfere with another Supplier's access to the Reverse Auction Event.
- 9.) It shall be the sole and absolute responsibility of the supplier to ensure that it meets all state and federal regulations with respect to product offerings and its ability to offer such items or services.
- 10.) Suppliers agree that any and all information they provide shall be accurate and truthful. PH Bidding Group shall take reasonable precautions deemed necessary in its sole and absolute discretion to protect and safeguard that information but shall not be held liable in the event of a breach of that security. PH Bidding Group does not guarantee either the validity of your information or the safety of the information you provide. In the event your information becomes compromised, PH Bidding Group will issue you a new password.
- 11.) Supplier agrees that he has no right to transfer this one-time use license.
- 12.) Supplier agrees that he shall have no claim against PH Bidding Group for any virus that may infect the hardware or software of the supplier as a direct or indirect result from the use or perceived use of PH Bidding Group' reverse auction software.
- 13.) Supplier agrees that his sole remedy in the event that supplier determines he dislikes the reverse auction process or service is to stop using the service.
- 14.) Supplier agrees that he will neither share nor leak his password to the service for the purpose of allowing competitors of PH Bidding Group to view the reverse auction process or allow unauthorized persons to view a Reverse Auction Event for the purpose of providing information to other unauthorized users, regardless of intent or consequence. In the event of a breach of this section of the agreement, PH Bidding Group may, in its sole and absolute discretion, remove access to the Reverse Auction Event or any other portion of Internet based material from the Supplier.
- 15.) Supplier agrees that in the event of an Internet or server failure on the side of PH Bidding Group, arrangements may be made by PH Bidding Group in conjunction with the buyer for an alternate date for the Reverse Auction Event. Suppliers shall have no claim against PH Bidding Group, its employees, assigns or beneficiaries.
- 16.) An investment of time and financial resources is necessary for the continued operation of Reverse Auction Events run on PH Bidding Group platform. Therefore, a transaction fee based solely upon the final awarded purchase price shall be charged to the supplier. This transaction fee shall be self-assessed by the Supplier, who, by participating or reviewing or viewing PH Bidding Group' Reverse Auction Platform, website or information prepared by or in conjunction with PH Bidding Group, acknowledges receipt of service from PH Bidding Group regardless of the means of the final arrangement of pricing, whether through PH Bidding Group's Reverse Auction Event or other direct negotiations or bids. Supplier agrees that if he or she at any time has used the Reverse Auction platform or any portion or part of the software or Internet platform or website or information provided by or prepared by or in conjunction with PH Bidding Group for purposes of a contemplated bid, the fees described within this agreement as being due to PH Bidding Group shall be due in full in accordance with normal billing procedures set forth herein and are fully earned by PH Bidding Group.

Fees shall be self-assessed by the winning Supplier in the following amount and shall apply to all bids:

4% of the total contract price, including all service agreements, extended warranties and equipment.

Fees shall be paid to PH Bidding Group in the following manner:

All fees, in full, shall be due to PH Bidding Group within 15 calendar days of payment by the purchasing entity to the winning vendor for equipment, materials or other items by the Buyer. Partial payments shall not be accepted, and payments which are not received within 60 calendar days shall immediately accrue interest at the rate of 2% monthly plus a recurring monthly service fee of \$50. Supplier agrees that after 90 (ninety) days of non-payment, Supplier shall be considered in default of this agreement by PH Bidding Group and subject to all necessary and legal means of collection of this debt. In addition, Supplier agrees to pay all fees and lost monies required to collect Suppliers debt to PH Bidding Group. Jurisdiction for all collection efforts shall be Tupelo, Mississippi exclusively.

Suppliers should ensure that their total bid includes all fees due to PH Bidding Group. Supplier agrees that it is his sole and absolute responsibility to include fees due PH Bidding Group with all submitted bids.

Supplier agrees that any and all future orders or transactions arising from the use of PH Bidding Group' Reverse Auction Event Platform shall be subject to the fees listed above and payable based upon the same guidelines. Future orders and transactions shall include but not be limited to, accessories, modifications, or aftermarket equipment.

- 17.) By participating in this Reverse Auction Event or by viewing materials associated with this Reverse Auction Event, Supplier agrees not to attempt circumvention or contemplate circumvention or enter into any agreement that would circumvent this agreement in any way, whether intentional or unintentional which results or may result in avoiding fees due to PH Bidding Group or negotiating directly with Buyer or avoids or attempts to avoid the Reverse Auction Event. These circumvention techniques could include but shall in no way be limited to verbal agreements, bids written on paper delivered by any means or electronic communications, signals, or other means of communication.
- 18.) Supplier agrees that all content provided by PH Bidding Group is considered the sole property of PH Bidding Group. Unauthorized sharing or use of these materials and content is prohibited. Supplier agrees that he will use this content solely for the purpose of participating in a Reverse Auction Event in good faith.
- 19.) PH Bidding Group may alter this agreement at any time. Notice shall be given to Supplier within 24 hours of PH Bidding Group's alteration of this agreement if currently in force either by email, the posting of specific related information within the bid package located within the Reverse Auction Bid platform that will be used by Supplier to gather information on this specific bid, or by certified mail. PH Bidding Group is hereby informing Supplier that our preferred method of notification is by using the Adobe Acrobat protected document format (FDF), delivered by email.
- 20.) This Agreement and all rights of the parties associated with it shall be governed by the laws as set forth within the State of Mississippi. Jurisdiction relating to any matters arising from the use of this agreement shall be the City of Tupelo, Mississippi. If any portion of this agreement is found to be unenforceable, whether due to illegality or misappropriation, the remainder of this agreement and its enforceability shall survive in full and shall be in no way affected. This agreement constitutes the entire agreement between the parties. No other verbal representations, examples, or correspondence, whether electronic, verbal or written, shall survive the signing of this agreement.

Acceptance - This agreement is hereby accepted in its entirety, without exception. I assert under penalty of law, I am the authorized signatory for the following organization, company, group or individual:

Organization, Company, or Individual represented: Cannon Chevrolet Nissan

Authorized Representative (Printed Name): J. Steven Hand

Title of Authorized Representative: Fleet Sales Manager

BILLING INFORMATION:

Email Address: shand@nobodybeatsacannondeal.com

Physical Address: 69900 Hwy 82 West Greenwood, MS 38930

Mailing Address (if different): _____

Office Phone: 662-453-4211 extension 3415

Mobile Phone: 601-383-4263

Signature: *J. Steven Hand*

Date: March 13, 2023

Return this Agreement, with your completed Bid Response Package to PH Bidding Group before the vendor response deadline outlined in the bid advertisement or bid documents. You may scan and submit this agreement with your bid response to the applicable bid management site or you may email the completed, signed pages to cory@phbidding.com. For questions regarding this agreement or the bid item(s), you may contact PH Bidding at 662-407-0193.

If you will require technical assistance for the submission of the specification response or the reverse auction process, this will require you to contact PH Bidding Group at either 662-407-0193 or cory@phbidding.com at least one day prior to the specification response deadline or the reverse auction date.



AGENDA REQUEST

TO: Mayor and City Council
FROM: Chuck Williams, Director – Public Works
DATE: March 22, 2023
SUBJECT: IN THE MATTER OF BID APPROVAL FOR ANNUAL BID NO. 2023-010PW
TUPELO ROADWAY MAINTENANCE PROGRAM - CW

Request:

Request for bid approval of the Tupelo Roadway Maintenance Program Annual Bid 2023-010PW.

Three bidders responded –

James A. Hodges Construction, Inc. \$17,600.00
Paul Smithey Construction Co., Inc. \$ 20,089.00
Gregory Companies, LLC DBA Murphree Paving \$ 21,048.50

It is our recommendation to award the Tupelo Roadway Maintenance Program Annual Bid to the lowest and best bidder –

James A. Hodges Construction, Inc.



March 16, 2023

Mr. Chuck Williams
Director of Public Works
City of Tupelo
604 Crossover Road
Tupelo, Mississippi 38801

REFERENCE: RECOMMENDATION OF AWARD OF CONTRACT
TUPELO ROADWAY MAINTENANCE PROGRAM
2023 ANNUAL TERM BID – BID NO. 2023-010PW

Dear Mr. Williams:

I am pleased to submit to you, the Mayor and the City Council, our conclusions and recommendations regarding the award of the construction contract for the referenced project. Bids were opened at Tupelo City Hall on Wednesday, March 15, 2023 at 10:00 AM local time.

Three bids were received for this project that included unit prices for forty-two (42) items that are routinely utilized in the maintenance and repair of roadway and drainage improvements projects. The bids ranged from \$17,600.00 - \$21,048.50 for the unit price bid. The low bid price submitted by James A. Hodges Construction, Inc. totaled \$17,600.00. This bid total, along with the individual unit prices for the bid items, fall within the typical amounts that are associated with this type of construction activity. The tabulation for the three bids is attached hereto.

This is a vital aspect of the City’s roadway maintenance program and, thus, it is my recommendation to seek approval from the City Council to award this contract to Hodges Construction in accordance with the bid proposal and Contract Documents for this project and authorize the Mayor to execute the contract on behalf of the City of Tupelo. We appreciate the opportunity to be of service to you and to be involved with this project. Please let us know should have any questions or require additional information.

Sincerely,
DABBS CORPORATION

Dustin D. Dabbs, PE
President

Attachment

- C: Don Lewis, COO, City of Tupelo
- Ben Logan, City Attorney, City of Tupelo
- Kim Hanna, CFO, City of Tupelo
- Jason Rush, TPWD Street Department Mngr., City to Tupelo

@dabbscorp	OFFICE 662.840.4162	1005 N. Eason Boulevard
	MOBILE 601.927.4012	Tupelo, MS 38804

BID TABULATION - BID NO. 2023-010PW**CITY OF TUPELO, MISSISSIPPI****TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID****BID DATE: 03/15/2023**

				HODGES CONSTRUCTION		MURPHREE PAVING	
ITEM NO.	DESCRIPTION	UNIT	QNTY.	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
ROADWAY ITEMS							
1	REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS	SY	1	20.00	\$ 20.00	20.50	\$ 20.50
2	REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS	SY	1	18.00	\$ 18.00	20.50	\$ 20.50
3	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	SY	1	26.00	\$ 26.00	20.50	\$ 20.50
4	REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS	SY	1	20.00	\$ 20.00	20.50	\$ 20.50
5	REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS	SY	1	18.00	\$ 18.00	25.00	\$ 25.00
6	REMOVAL OF CURB & GUTTER, ALL TYPES	LF	1	13.00	\$ 13.00	16.00	\$ 16.00
7	REMOVAL OF INLETS, ALL SIZES	EA	1	100.00	\$ 100.00	150.00	\$ 150.00
8	SAW CUT, FULL DEPTH	LF	1	10.00	\$ 10.00	12.50	\$ 12.50
9	UNCLASSIFIED EXCAVATION, 0'-3' DEPTH	CY	1	20.00	\$ 20.00	25.00	\$ 25.00
10	EXCESS EXCAVATION, 0'-3' DEPTH	CY	1	25.00	\$ 25.00	28.50	\$ 28.50
11	BORROW EXCAVATION, 0'-3' DEPTH	CY	1	28.00	\$ 28.00	28.50	\$ 28.50
12	CRUSHED STONE, 0'-1' DEPTH	TON	1	50.00	\$ 50.00	60.00	\$ 60.00
13	ASPHALT BASE COURSE, 19mm MIX, IN PLACE	TON	1	190.00	\$ 190.00	225.00	\$ 225.00
BASE BID SUB-TOTAL				\$	538.00	\$	652.50
DRAINAGE ITEMS							
14	REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS	LF	1	16.00	\$ 16.00	25.00	\$ 25.00
15	REMOVAL OF CONCRETE PIPE CULVERT, 25" - 48"	LF	1	20.00	\$ 20.00	30.00	\$ 30.00
16	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS	LF	1	20.00	\$ 20.00	35.00	\$ 35.00
17	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" - 48"	LF	1	18.00	\$ 18.00	32.50	\$ 32.50
18	REINF. CONCRETE CURB INLET, SS-2 OR APPROVED EQUAL	CY	1	1,500.00	\$ 1,500.00	2,275.00	\$ 2,275.00
19	PVC CURB INLET W/ 2' X 2' STD. CAST IRON GRATE	EA	1	2,200.00	\$ 2,200.00	2,000.00	\$ 2,000.00
20	PVC CURB INLET W/ 2' X 3' HIGH FLOW CAST IRON GRATE	EA	1	2,500.00	\$ 2,500.00	2,000.00	\$ 2,000.00
21	REINF. CONCRETE DRAIN BASIN W/ 2' X 2' CAST IRON GRATE	CY	1	2,000.00	\$ 2,000.00	3,450.00	\$ 3,450.00
22	PVC DRAIN BASIN W/ 2' X 2' CAST IRON GRATE	EA	1	2,500.00	\$ 2,500.00	3,450.00	\$ 3,450.00
23	CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS	EA	1	1,500.00	\$ 1,500.00	1,725.00	\$ 1,725.00
24	CONNECT TO EXISTING PIPE, ALL TYPES, 25" - 48"	EA	1	1,800.00	\$ 1,800.00	1,850.00	\$ 1,850.00
25	CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES	EA	1	1,500.00	\$ 1,500.00	2,050.00	\$ 2,050.00
26	CONCRETE, IN PLACE	CY	1	500.00	\$ 500.00	550.00	\$ 550.00
27	15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	30.00	\$ 30.00	25.00	\$ 25.00
28	15" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	\$ 35.00	38.50	\$ 38.50
29	18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	\$ 35.00	38.50	\$ 38.50
30	18" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	38.00	\$ 38.00	38.50	\$ 38.50
31	24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	\$ 35.00	40.00	\$ 40.00
32	24" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	40.00	\$ 40.00	42.50	\$ 42.50
33	30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	\$ 45.00	47.50	\$ 47.50
34	30" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	50.00	\$ 50.00	50.00	\$ 50.00
35	36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	\$ 45.00	50.00	\$ 50.00

BID TABULATION - BID NO. 2023-010PW
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
BID DATE: 03/15/2023



36	36" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	50.00	\$ 50.00	50.00	\$ 50.00
37	15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	\$ 35.00	35.50	\$ 35.50
38	15" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	40.00	\$ 40.00	35.50	\$ 35.50
39	18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	40.00	\$ 40.00	35.50	\$ 35.50
40	18" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	\$ 45.00	35.50	\$ 35.50
41	24" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	\$ 45.00	35.50	\$ 35.50
42	24" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	50.00	\$ 50.00	35.50	\$ 35.50
43	30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	55.00	\$ 55.00	50.00	\$ 50.00
44	30" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	60.00	\$ 60.00	50.00	\$ 50.00
45	36" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	60.00	\$ 60.00	50.00	\$ 50.00
46	36" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	65.00	\$ 65.00	50.00	\$ 50.00
BASE BID SUB-TOTAL				\$ 16,972.00		\$ 20,306.00	

EROSION CONTROL ITEMS

47	TEMPORARY SILT FENCE	LF	1	10.00	\$ 10.00	10.00	\$ 10.00
48	WATTLES, 12"	EA	1	80.00	\$ 80.00	80.00	\$ 80.00
BASE BID SUB-TOTAL				\$ 90.00		\$ 90.00	
GRAND TOTAL				\$ 17,600.00		\$ 21,048.50	

CONTRACT DOCUMENTS AND SPECIFICATIONS

FOR

BID NO. 2023-010PW

TUPELO ROADWAY MAINTENANCE PROGRAM –

2023 ANNUAL BID

City of Tupelo, Mississippi

Prepared For:



FEBRUARY 2023

Prepared By:



**DABBS CORPORATION
1050 N. Eason Boulevard
Tupelo, Mississippi 38804**

**CONTRACT DOCUMENTS &
TECHNICAL SPECIFICATIONS
FOR
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM – 2023 ANNUAL BID
Bid No. 2023-010PW**

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SECTION A
ADVERTISEMENT FOR BIDS

ADVERTISEMENT FOR BIDS

NOTICE is hereby given that the Mayor and City Council of the City of Tupelo, Mississippi will receive written sealed bids until the hour of **10:00 o'clock A.M. local time on Wednesday, March 15, 2023** at the Purchasing Office, City Hall 1st Floor, 71 East Troy Street, Tupelo, Mississippi, 38804 for the furnishing of all labor and materials and for the construction of the certain Project designated as the "*TUPELO ROADWAY MAINTENANCE PROGRAM – 2023 ANNUAL BID*", **Bid No. 2023-010PW**, with Contract Documents and Specifications being on file at the office of the City Clerk at City Hall in Tupelo, Mississippi. Electronic bids will be received until the specified date and time via online submission through www.tupelomsbids.com.

Bids are related to the construction of roadway related projects to include base repair, excavation, grading and drainage improvements on public rights of way within the City of Tupelo. Work will be provided by the contractor as directed by the City of Tupelo Department of Public works for the purpose of roadway and related improvements to consist of removal of pavement, removal of curb and gutter, removal of sidewalks, removal of driveways, excavation and backfill of soils and granular materials and short-run asphalt paving/pathching. Related drainage improvements shall also include the removal of pipe/inlets and the installation of drainage pipe/inlets provided by the Owner. The Project shall make provisions for all labor, materials, equipment and incidentals required to provide the improvements as defined in the Proposal document and as represented in the General Conditions of Work and Technical Specifications as set forth in the Contract Documents. All proposed improvements are/shall be located within existing rights-of-way owned and maintained by the City of Tupelo.

The **total** Contract Time shall not exceed **365** consecutive calendar days.

Contract Documents, including Drawings and Specifications may be viewed or purchased in hard copy or electronic format at www.tupelomsbids.com. Should a bidder choose to submit a bid electronically in place of a sealed bid, it may be submitted at www.tupelomsbids.com. Any questions regarding the purchase of project documents or electronic bidding should be directed to Plan House at 662-407-0193.

Award will be made to the lowest and best bidder and the Mayor and City Council reserve the right to reject any and all bids and to waive any and all informalities.

BY ORDER OF THE MAYOR AND CITY COUNCIL OF THE CITY OF TUPELO, MISSISSIPPI.

CITY OF TUPELO, MISSISSIPPI

BY: s/b Jennifer Shempert
JENNIFER SHEMPERT, City Purchasing Clerk

Publish Dates: 02/14/2023 and 02/21/2023 in the NE Mississippi Daily Journal.

SECTION B
INFORMATION TO BIDDERS

SECTION B – INFORMATION FOR BIDDERS

1. **Receipt and Opening of Proposals:** See SECTION A bound herewith.

2. **Bid Proposal:**
 - A. Shall be made on the forms provided and all applicable blank spaces filled in. Alterations, erasures or changes of any kind must be initialed by the BIDDER and shall not contain any recapitulation of the work to be done. No oral, telephonic or telegraphic proposals will be considered.

 - B. **BIDDERS ARE HEREBY NOTIFIED THAT ANY PROPOSAL ACCOMPANIED BY LETTERS, QUALIFYING IN ANY MANNER, THE CONDITION UNDER WHICH THE PROPOSAL IS TENDERED, WILL BE CONSIDERED AS AN IRREGULAR BID AND SHALL NOT BE CONSIDERED IN MAKING THE AWARD.**

 - C. May be withdrawn prior to the above scheduled time for submittal of proposals or authorized postponement thereof. Proposals received after the time and date specified shall not be considered.

 - D. Submit bids (**in duplicate**) in an opaque sealed envelope marked as follows:
 1. Bid for **Bid No. 2023-010PW: Tupelo Roadway Maintenance Program – 2023 Annual Bid.**

 2. Submitted to City of Tupelo
Attn: Jennifer Shempert
Purchasing Office, City Hall, 1st Floor
71 E. Troy Street
Tupelo, MS 38804

 - E. Any addenda issued during the bidding shall be noted on the Proposal and shall become a part of the executed Contract.

3. **Method:**
 - A. The price proposal will consist of a unit price amount for each pay item included on the Bid Form (Sheets D-4a, D-4b and D-4c) included in Section D of the Contract Documents. The Bid Form includes various bid/pay items that have been categorized into three types of work – Roadway Items, Drainage Items and Erosion Control Items. The Bid Form shall include a sub-total amount for each group of pay items that is a summation of the unit prices for each of the three groups. The Bid Form also shall include a Grand Total that is a summation of the unit prices for all pay items.

- B. The City of Tupelo will utilize the following criteria for considering and selecting the successful bidder. Based on the anticipated types and quantities of work for this project, the unit prices and sub-total amount for each section and the overall total will be considered in the following order:
- 1.) Ranking Priority 1 – Unit prices and Sub-Total for bid items included by each Bidder in the Roadway Items section of the Bid Form.
 - 2.) Ranking Priority 2 – Unit prices and Sub-Total for bid items included by each Bidder in the Drainage Items section of the Bid Form.
 - 3.) Ranking Priority 3 – Grand Total amount for All Items based on the overall total for the various bid items as represented by each bidder on the Bid Form.
- C. **The CITY OF TUPELO, MISSISSIPPI reserves the right to reject any or all proposals and to waive any and all informalities.**
4. **General Information:**
- A. The bidder's attention is directed to the fact that all applicable state laws, municipal ordinances, and the rules and regulations of all authorities having jurisdiction over construction of the project shall apply to the Contract throughout, and they will be deemed to be included in the contract the same as though herein written out in full. Bidders shall inform themselves with all pertinent City regulations/ordinances, state and federal laws, licenses and tax liability, which may in any manner, affect their bids and their fulfillment of the contract.
 - B. **Prices quoted on the Bid Form shall not increase during the contract term, unless otherwise noted or subject to adjustment per the Contract Documents/Specifications, and any price decrease shall be credited to the City.** Prices shall include all delivery for receipt of materials and/or services at the delivery point specified by the City for each order.
 - C. The quantities specified on the Bid Form are NOT necessarily the actual quantities proposed for final purchase by the City under this contract.
5. **Certificate of Responsibility Number:** If the bid is delivered to City Hall, the outside of the envelope shall be clearly marked with vendor, invitation number, Certificate of Responsibility Number and time and date to be opened. If the bid is submitted electronically through Central Bidding, the certificate of responsibility shall be included with the bid documents.
6. **Non-Collusion Affidavit:** Contractor must complete **(in duplicate)** the non-collusion affidavits included in the Contract Documents and submit same as part of his bid. **FAILURE TO DO SO WILL DISQUALIFY HIS BID.**
7. **Commitment of Proposal:** Each bid proposal must be accompanied by the Bidders Agreement, as specified, executed by a principal member of the company submitting the quote that explains the company's ability to complete the work, the general timeframe in

which the work can be initiated and completed and identifying the company's agreement to complete this work in accordance with the contract documents.

8. **Insurance:** The Bidder will be required to carry the types and amounts of insurance as required by all applicable laws of the State of Mississippi for the full term of the Contract. The Contractor shall secure and maintain in effect for the period of the Contract and pay all premiums for the following kinds and amounts of insurance:

A. **Workmen's Compensation and Employer's Liability Insurance:** This insurance shall protect the Contractor against all claims under applicable State Workmen's Compensation Laws. The Contractor shall also be protected and shall cause each subcontractor to be protected against claims for injury, disease, or death of employees which, for any reason, may not fall within the provisions of a Workmen's Compensation law. The liability limits shall not be less than the required statutory limits for Workmen's Compensation and Employer's Liability in the amount of One Hundred Thousand Dollars (\$100,000) for each person. This policy shall include an "all states" endorsement.

B. **Contractor's Comprehensive Public Liability and Property Damage Insurance,** covering all operations in connection with the performance of this Contract in amounts not less than the following:

Bodily injury liability in the amount of Five Hundred Thousand Dollars (\$500,000) for each person and One Million Dollars (\$1,000,000) for each accident and property damage liability in the amount of Two Hundred Fifty Thousand Dollars (\$250,000) for all damages arising out of the injury or destruction of property in any one accident and subject to that limit per accident a total (or aggregate) limit of One Million Dollars (\$1,000,000) for all damages arising out of injury to or destruction of property during the policy period.

C. **Contractor's Contingent or Protective Liability and Property Damage:** In case part of this Contract is sublet, the Contractor shall secure contingent or protective liability and property damage insurance to protect him from claims arising from the operation of his subcontractors in the execution of work included in the Contract. In no case shall the amount of such protection be less than the limits of \$500,000/1,000,000 for Public Liability Insurance and \$250,000/\$500,000 for Property Damage Insurance. The coverage in each case shall be acceptable to the Owner.

D. **Automotive Public Liability and Property Damage:** The Contractor shall maintain automobile public liability insurance in the amount of not less than \$500,000 for injury to one person and \$1,000,000 for one accident; and automobile property damage insurance in the amount of not less than \$500,000 for one accident to protect him from any and all claims arising from the use of the Contractor's own vehicles, hired vehicles and vehicles owned by sub-contractors.

E. **Owner's Protective Liability Policy:** The Contractor shall maintain Owner's Protective Liability Insurance with the Owner as the named insured, and their servants, agents including the Engineer and employees as additional insureds in amount not less than the following:

Bodily Injury in the amount of FIVE HUNDRED THOUSAND DOLLARS (\$500,000) for each person and ONE MILLION DOLLARS (\$1,000,000) for each accident and property damage liability in the amount of TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) for all damages arising out of any injury or destruction of property in any one accident and subject to that limit per accident a total (or aggregate) limit of FIVE HUNDRED THOUSAND DOLLARS (\$500,000) for all damages arising out of injury to or destruction of property during the policy period.

9. **Contract Award:** Award of Contract, if made, shall be within **thirty (30) days** of date of receipt of Proposals. Upon the Award of Contract, the Contractor shall be directed to obtain the necessary bonds and submit the signed contracts, bonds, proof of insurance and other related documents to the City within **ten (10) days** of the Notice of Award.
10. **Implementation of Services:** The successful bidder should be ready to initiate contracting phase and construction phase services immediately following approval of the Mayor and Board of Aldermen. It is the intent of the City that, if awarded, the project be initiated and completed within 90 days of the submittal of quotes, if possible.
11. **Law And Regulations:** The bidder's attention is directed to the fact that all applicable state laws, municipal ordinances, and the rules and regulations of all authorities having jurisdiction over construction of the project shall apply to the Contract throughout, and they will be deemed to be included in the contract the same as though herein written out in full.
12. **Obligation of Bidder:** At the time of the opening of bids, each bidder will be presumed to have read and to be thoroughly familiar with the General Conditions of Work, Specifications and Contract Documents (including addenda issued, if any).
13. **Time of Completion:** Bidder must agree to commence work on individual work orders within two weeks of directives being issued by the Owner and to fully complete the projects within a reasonable timeframe for such work. Once an individual work order is commenced by the Contractor, the work shall not be interrupted until such time it is fully completed. In the interest of public safety, the Contractor shall not demobilize from a project site until the work is fully completed or in a temporary condition that does not comply with the technical specifications.
14. **Subcontractor:** The Bidder is specifically advised that any person, firm or other party to whom it proposes to award a subcontract must be acceptable to the Owner. The total allowable subcontract amount shall not exceed **fifty percent (50%) of contract amount**.
15. **Issuance of "Notice to Proceed":** If the Contract is awarded, the Owner will issue the "Notice to Proceed" within **thirty (30) days** after the date of agreement of the Contract.

END OF SECTION

B-4

SECTION C
GENERAL CONDITIONS OF WORK

CITY OF TUPELO – DEPARTMENT OF PUBLIC WORKS

GENERAL CONDITIONS OF WORK

DATE: February 1, 2023

SUBJECT: General Conditions / Scope of Work / Project Area

PROJECT: Tupelo Roadway Maintenance Program – 2023 Annual Term Bid

The contract documents do not include an official set of construction plans as the proposed improvements shall be provided by the Contractor as directed by the Owner are various locations within the City of Tupelo. Any references to plans in the contract documents or technical specifications shall be disregarded.

Generally, this contract is to complete base repair, pavement repair, grading & drainage improvements on existing roadways for the City of Tupelo in preparation for future paving projects on said streets. The work shall include the grading, drainage and sub-base repair on or adjacent to existing City streets as required to repair damaged pipes, install new pipes, rehabilitate sub-base, base and pavement failures for roadways, remove existing pavement, remove existing sidewalk, remove existing curb gutter, etc. as required to meet/exceed the applicable technical specifications as directed by the Owner. This work shall be provided by the Contractor and completed in advance of and/or in coordination with other related roadway improvements (i.e. concrete driveways, asphalt driveways, concrete curb & gutter, asphalt paving, etc.). All proposed improvements shall be located within the City of Tupelo street rights-of-way (ROW). Improvements shall be in accordance with the directives, specifications and applicable local, state and federal guidelines associated with providing/installing the excavation, paving and associated grading/drainage improvements. Any work, storage, parking, mobilization, etc. conducted on private property shall be coordinated expressly by the Contractor and approved by the property owner separate of this contract. The City of Tupelo does not and shall not direct, authorize, approve, etc. work or other supporting activities to be conducted/completed on any property not owned by the City of Tupelo.

Work on the project shall consist of the following items included on the bid form and per the directives included herein, technical specifications and manufacturer’s material recommendations:

1. **REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS:** The Contractor shall remove existing asphalt driveways in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing asphalt material

shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

2. **REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS:** The Contractor shall remove existing concrete driveways in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
3. **REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS:** The Contractor shall remove existing asphalt pavement within local streets in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing asphalt material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
4. **REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS:** The Contractor shall remove existing concrete pavement in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
5. **REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS:** The Contractor shall remove existing concrete sidewalk in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the

Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

6. **REMOVAL OF CONCRETE CURB & GUTTER, ALL DEPTHS:** The Contractor shall remove existing concrete curb & gutter (all types) in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
7. **REMOVAL OF INLETS, ALL SIZES:** The Contractor shall remove existing drainage concrete inlets/PVC drain basins (all types) and related gratings, fittings, etc. in areas identified for repair by the Owner as required to provide proposed drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), to repair failed sub-grades for roadways and in order to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per EACH inlet removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items are provided simultaneously as part of the directed work. Existing materials shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
8. **SAW CUT, FULL DEPTH:** The Contractor shall provide full depth saw cutting as required to prepare straight joints for the removal of materials (i.e. asphalt, concrete, sidewalk, curb & gutter, pipes, etc.) as directed by the Owner or Engineer. This work shall be paid for per LF of saw cut joint at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer.
9. **UNCLASSIFIED EXCAVATION, 0' – 3' DEPTH:** The Contractor shall provide grading/shaping/excavation of on-site materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. Unclassified excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of excavated and placed material at the unit price included on the bid form as measured in the field. No separate payment shall be made for the placement, shaping, grading, compaction, etc. of excavated materials. The average depth of excavation will be 12" – 18"; maximum depth will be 36".

10. EXCESS EXCAVATION, 0' – 3' DEPTH: The Contractor shall excavate/remove excess/unsuitable in-situ materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer and haul/dispose of such materials off-site at a location provided by the City. The disposal site shall be located within the Tupelo City Limits and may vary based on proximity to the project site. Excess excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of removed/disposed materials at the unit price included on the bid form as measured in the field. The average depth of excavation will be 12" – 18"; maximum depth will be 36".
11. BORROW EXCAVATION, 0' – 3' DEPTH: The Contractor shall provide and place approved select fill materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. Borrow excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of in-place select fill material at the unit price included on the bid form as measured in the field. The average depth of excavation will be 12" – 18"; maximum depth will be 36".
12. CRUSHED STONE, 0' – 1' DEPTH: The Contractor shall provide and place approved granular/crushed limestone material for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of in-place select fill material at the unit price included on the bid form as measured in the field. The average depth of crushed stone to be compacted in place will be 8" – 10"; maximum depth will be 12".
13. ASPHALT BASE COURSE, 19mm MIX, IN PLACE: The Contractor shall provide the materials, labor and equipment to pave short-run patch / base repair type work on existing local roadways as directed by the Tupelo Public Works Department. The asphalt utilized for this project shall be a base course mix provided and installed by the Contractor in accordance with the MDOT specifications. The base course material provided by the Contractor and placed in the field may be 19 mm mix, BB-1 mix design or a similar equivalent mix design approved by the City Engineer, Mr. Dennis Bonds, PE. The mix design shall be submitted by the Contractor and approved by the Owner prior to beginning any work on the project for the specific roadway improvements. The minimum course thickness shall be 2.0" and the maximum thickness shall be 3.0". Asphalt base course installed under this item shall be as required to repair patches, dig-outs, drainage pipe / utility cuts, single lane problem areas, etc. as associated with short-run work to complete base repairs on existing roadways prior to future overlay improvements to be completed by others.
14. REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS: The Contractor shall remove existing reinforced concrete pipe with equivalent inside diameters less than 24 inches and related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price

included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

15. REMOVAL OF CONCRETE PIPE CULVERT, 25" – 48": The Contractor shall remove existing reinforced concrete pipe with equivalent inside diameters greater than 24 inches and less than 48" to include related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
16. REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS: The Contractor shall remove existing pipe culverts (i.e. CMP, HDPE, PVC, etc.) with equivalent inside diameters less than 24 inches and related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
17. REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" – 48": The Contractor shall remove existing pipe culverts (i.e. CMP, HDPE, PVC, etc.) with equivalent inside diameters greater than 24 inches and less than 48" to include related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
18. REINFORCED CONCRETE CURB INLET, SS-2 OR APPROVED EQUAL: The Contractor shall provide and place reinforced concrete curb inlet as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. The proposed inlets provided by the Contractor may be pre-cast or cast in-place and

shall be in accordance with the MDOT Std. Detail for SS-2 inlets, unless otherwise approved by the Engineer or Owner. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of concrete required to construct the installed curb inlet at the unit price included on the bid form. There shall be no separate payment for pre-cast or cast in-place types, any additional materials (reinforcing steel, etc.), pipe connections, excavation or for any approved equal inlet type. The average depth of curb inlets shall be 36".

19. PVC CURB INLET W/ 2' x 2' CAST IRON GRATE: The Contractor shall provide and place a PVC curb inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".
20. PVC CURB INLET W/ 2' x 3' HIGH FLOW CAST IRON GRATE: The Contractor shall provide and place a PVC curb inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".
21. REINFORCED CONCRETE DRAIN BASIN W/ 2' x 2' CAST IRON GRATE: The Contractor shall provide and place reinforced concrete drain basin / inlet as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. The proposed inlets provided by the Contractor may be pre-cast or cast in-place and shall be in accordance with the MDOT Std. Detail for reinforced concrete inlets/junction boxes, unless otherwise approved by the Engineer or Owner. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of concrete required to construct the installed curb inlet at the unit price included on the bid form. There shall be no separate payment for pre-cast or cast in-place types, any additional materials (reinforcing steel, etc.), pipe connections, excavation or for any approved equal inlet type. The average depth of curb inlets shall be 36".
22. PVC DRAIN BASIN W/ 2' x 2' CAST IRON GRATE: The Contractor shall provide and place a PVC drain basin / inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".

23. CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS: The Contractor shall be required to connect new drainage pipes/culverts to existing drainage pipes in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed pipe connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents. Joints shall be wrapped with filter fabric and the appropriate joint bonding agent and this shall be absorbed into the cost of the work.
24. CONNECT TO EXISTING PIPE, ALL TYPES, 25" – 48": The Contractor shall be required to connect new drainage pipes/culverts to existing drainage pipes in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed pipe connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents. Joints shall be wrapped with filter fabric and the appropriate joint bonding agent and this shall be absorbed into the cost of the work.
25. CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES: The Contractor may be required to connect new drainage pipes/culverts to existing inlets/junction box in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint materials, saw cutting, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents.
26. CONCRETE, IN-PLACE: The Contractor may be required to provide, install and finish concrete in the field in order to provide pipe collars for pipe/culvert/inlet connections and/or pour concrete walls, flat bottoms, etc. for inlets, culverts, wingwalls, etc. in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per CY of concrete installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents.
27. 15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor,

materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.

28. 15" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
29. 18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
30. 18" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.

31. 24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
32. 24" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
33. 30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
34. 30" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum

and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.

35. 36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
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37. 15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
38. 15" HDPE, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the

Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

39. 18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
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material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

43. 30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
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and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

47. TEMPORARY SILT FENCE: The Contractor shall provide and install temporary silt fence as required to meet local, state and federal requirements related to prevention erosion/sedimentation from existing the areas disturbed as part of improvements completed under this contract. This work shall be paid for per LF of silt fence installed per the MDOT Std. Details for silt fence installation per the unit price included on the bid form.
48. WATTLES, 12": The Contractor shall provide and install temporary wattles/erosion checks as required to meet local, state and federal requirements related to prevention erosion/sedimentation from existing the areas disturbed as part of improvements completed under this contract. Wattles shall be placed around existing pipes, inlets, curb cuts, swales, ditches, etc. as required to prevent sedimentation from on-site runoff entering into the drainage system or onto adjacent properties. This work shall be paid for per EA installed per the MDOT Std. Details for wattle installation per the unit price included on the bid form.

The Contractor shall erect and maintain construction signing and barricades along existing City streets as necessary to protect labor, equipment, pedestrians, vehicular traffic etc. Traffic cones, etc. and other safety related devices, equipment, systems, etc. shall be the responsibility of the Contractor and the City and Engineer shall not be responsible for advising of said safety related measures, etc. nor held liable for any issues resulting from same.

The Contractor shall coordinate with the Engineer and Owner to determine if any erosion control measures shall be required based on the defined scope of work for each work order issued by the City. If required, the Contractor shall complete an Erosion Control Plan that complies with City and MDEQ requirements. Prior to issuance of a Notice to Proceed for the work, the City shall review the Erosion Control Plan, if required. Erosion control best management practices (BMPs) shall be installed in accordance with the Erosion Control Plan prior to the commencement of any other work.

Most of the work shall include basic base repair and drainage improvements on existing roadways and for the existing drainage system. Additionally, the work shall include access roads, parking lots, alley ways and other related excavation, grading, drainage related improvements within City ROW's and properties. The contractor may also be required to complete drainage improvements along or in close proximity to roadways, including drainage ditches, drainage ways, existing drainage inlets/pipes, within easements or along new corridors as defined by the City in order to improve drainage conditions on City ROWs, easements, property, etc. in order to maintain and/or improve city roadway, drainage and related infrastructure systems.

If necessary, the Engineer may provide the Contractor with reference drawings and/or details for particular improvements to generally depict the existing conditions/proposed improvements for particular work orders. Should permits, access agreements, easements, rights-of-entry, etc. be required for such work to be completed, the City shall obtain the necessary permits and/or access agreements and provide to the contractor prior to the commencement of any construction activities related to such.

The Contractor shall utilize MDOT Roadway Design Standard Detail Drawings (2017) for requirements related to the installation of inlets, pipes, flared end sections, concrete, driveways, driveway aprons, sidewalks, sidewalk ramps, curb and gutter, etc. See the General Construction Notes Section (Sheet GC-1) for references to specific categories and corresponding sheets.

Should materials testing, density tests or other testing be required, it shall be provided by the City and coordinated with the Contractor's activities to ensure that the work is in accordance with the applicable specifications. Material testing, if required, shall be coordinated between the City and the Contractor as to not restrict the activities/progress of the Contractor for individual work orders.

The Contractor shall be responsible for coordinating the location of existing underground utilities via the 811 locate system. Should utilities require relocation, the Contractor shall notify the City and the City shall be responsible for the relocation of existing utilities prior to the commencement of work by the Contractor. Should the Contractor damage existing utilities or other existing improvements, the Contractor shall repair/replace the damaged utilities, existing improvements, etc. at no additional cost to the City.

The Contractor shall complete work as directed and approved by the City of Tupelo Public Works Department. Work shall be confined to project areas located on rights-of-way owned and maintained by the City of Tupelo. Should the Contractor find it necessary to utilize private property for staging, storage, improvements, etc., the Contractor shall be solely responsible for soliciting and procuring the necessary permission/access from the private property owner prior to commencing any work on said private property. No work shall be completed on MDOT rights-of-way without the approval of the necessary permits from the Mississippi Department of Transportation (MDOT). Should MDOT permits be required to facilitate individual work orders, the City shall be responsible for the development and submittal of the permit application to be approved by MDOT prior to the commencement of work on any MDOT rights-of-way.

Materials to be provided by the Owner and installed by the Contractor include reinforce concrete pipe (all sizes), HDPE pipe (all sizes), concrete inlets and PVC drain basins/inlets. All other materials, including crushed stone, asphalt, concrete, etc., and work as defined herein shall be provided/completed wholly by the Contractor to provide a finished project that meets the requirements of a normal roadway or drainage system in accordance with the respective technical specifications.

The Contractor may also be required to complete work in advance of or following other related work installed by others within the same project areas. The Contractor shall coordinate with the City and other contractors as required to facilitate overall improvements in a manner that meets the standards of typical construction sequencing and to minimize impacts to the public and the transportation system. Work that may require coordination to be installed by others includes asphalt pavement, concrete pavement, asphalt driveways, concrete driveways/aprons and concrete sidewalk, etc.

Related work/activities such as mobilization, demobilization, temporary traffic control, removal of vegetation, shaping and compaction of shoulder, removing excess materials, project clean-up, and other incidental items necessary to complete the project will not be measured for separate payment, but shall be absorbed into other bid items.

END OF SECTION

C-14

SECTION D
BID FORM AND BIDDERS CERTIFICATES

PROPOSAL

Proposal of James A Hodges Construction Inc. (hereinafter called "BIDDER"), organized and existing under the laws of the State of MS doing business as a Corporation, insert: (corporation, partnership, limited liability company, or individual) to: the **City of Tupelo, Mississippi**, (hereinafter called "OWNER"). In compliance with your advertisement for Bids, BIDDER, hereby proposes to perform all WORK for construction of the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** project in strict accordance with the CONTRACT DOCUMENTS, within the time set forth herein, and at the prices stated below. By submission of the BID, each BIDDER certifies, and in the case of a joint BID each party thereto certifies as to his own organization, that this BID has been developed independently, without consultation, communication or agreement as to any matter relating to this BID with any other BIDDER or with any competitor.

BIDDER hereby agrees to commence WORK under this contract on or before a date to be specified in a written "NOTICE TO PROCEED" and to fully complete the Project within **365** consecutive calendar days thereafter. BIDDER further agrees to pay as liquidated damages in the sum of **\$200.00** for each consecutive calendar day that the work is not completed. Additionally, BIDDER agrees to pay liquidated damages in the amount of **\$200.00** for each consecutive calendar day that the work is not completed as provided for elsewhere in these CONTRACT DOCUMENTS.

BIDDER ACKNOWLEDGES receipt of the following ADDENDA:

NUMBER	DATE
_____	_____
_____	_____

Each BIDDER is responsible for inspecting the site and for reading and being thoroughly familiar with the CONTRACT DOCUMENTS. The failure or omission of any BIDDER to do any of the foregoing shall in no way relieve any BIDDER from any obligation in respect to this bid.

BIDDER understands that the quantities mentioned below are approximate only and are subject to either increase or decrease, and hereby proposes to perform any increased or decreased quantities of work at the Unit Price Bid.

In accordance with the requirements of the Technical Specifications and Contract Documents, BIDDER proposes to furnish all necessary materials, equipment, labor, tools and other means of construction and to construct the Project in accordance with the Contract Documents within the specified Contract Time for the following Unit Prices specified.

Bidder further agrees to execute the contract agreement as bound herein within ten (10) days after receipt of contract forms from the owner.

BIDDER agrees to pay as liquidated damages the amount provided herein for each consecutive calendar day that he fails to complete the work as defined in the Contract Documents unless the Contract Time or other applicable conditions are amended by a written Change Order.

Further, the BIDDER agrees to abide by the requirements under Executive Order No. 11246, as amended, including specifically the provision of the Equal Opportunity Clause set forth in the Federal Requirements, if applicable.

The low BIDDER shall supply the names and address of major MATERIAL SUPPLIERS AND SUBCONTRACTORS when required to do so by the OWNER.

The Owner's Representative is **Dabbs Corporation, 1050 N. Eason Blvd., Tupelo, Mississippi, 38804.**

BIDDER agrees to perform all the work described in the CONTRACT DOCUMENTS for the following unit prices or base bid amount:

NOTES:

1. Unit price amounts are to be shown in figures where indicated. Where a discrepancy in the unit price and the extension of any items occurs, the unit price will govern.
2. Unit prices shall include all labor, materials, bonding, shoring, removal, overhead, profit, insurance, etc., to cover the finished work of the several kinds called for.
3. Any erasure, change or alteration of any kind must be initialed by the BIDDER.
4. Bid prices shall include sales tax and all other applicable taxes and fees.
5. Any item of work not specified on the Proposal as a separate pay item or indicated as an absorbed cost in a pay item but which is incidental to completion of the work shall be considered as an absorbed cost with full compensation included in the unit price bid for the particular item involved.
6. Owner reserves the right to award any combination of base and alternate bids (if any) it deems advantageous and in the event that all specified bid item units are lump sum (LS), the Owner reserves the right to delete any such item or combination of such items from the project. The Owner further reserves the right to delete any item or items desired from the Bid Schedule after the Contract has been awarded. Any deletions, if any made, shall be by Change Order and bidder hereby agrees to accept such Change Orders.

(SEE FOLLOWING SHEET FOR BID ITEMS)

PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

ITEM NO.	DESCRIPTION	UNIT	QNTY.	UNIT COST	TOTAL COST
ROADWAY ITEMS					
1	REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS	SY	1	\$20.00	\$20.00
2	REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS	SY	1	\$18.00	\$18.00
3	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	SY	1	\$26.00	\$26.00
4	REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS	SY	1	\$20.00	\$20.00
5	REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS	SY	1	\$18.00	\$18.00
6	REMOVAL OF CURB & GUTTER, ALL TYPES	LF	1	\$13.00	\$13.00
7	REMOVAL OF INLETS, ALL SIZES	EA	1	\$100.00	\$100.00
8	SAW CUT, FULL DEPTH	LF	1	\$10.00	\$10.00
9	UNCLASSIFIED EXCAVATION, 0'-3' DEPTH	CY	1	\$20.00	\$20.00
10	EXCESS EXCAVATION, 0'-3' DEPTH	CY	1	\$25.00	\$25.00
11	BORROW EXCAVATION, 0'-3' DEPTH	CY	1	\$28.00	\$28.00
12	CRUSHED STONE, 0'-1' DEPTH	TON	1	\$50.00	\$50.00
13	ASPHALT BASE COURSE, 19mm MIX, IN PLACE	TON	1	\$190.00	\$190.00
SUB-TOTAL (ROADWAY ITEMS)					\$538.00
DRAINAGE ITEMS					
14	REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS	LF	1	\$16.00	\$16.00
15	REMOVAL OF CONCRETE PIPE CULVERT, 25" - 48"	LF	1	\$20.00	\$20.00
16	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS	LF	1	\$20.00	\$20.00
17	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" - 48"	LF	1	\$18.00	\$18.00
18	REINFORCED CONCRETE CURB INLET, SS-2 OR APPROVED EQUIV	CY	1	\$1,500.00	\$1,500.00
19	PVC CURB INLET W/ 2' X 2' STD. CAST IRON GRATE	EA	1	\$2,200.00	\$2,200.00
20	PVC CURB INLET W/ 2' X 3' HIGH FLOW CAST IRON GRATE	EA	1	\$2,500.00	\$2,500.00
21	REINFORCED CONCRETE DRAIN BASIN W/ 2' X 2' CAST IRON GRA	CY	1	\$2,000.00	\$2,000.00
22	PVC DRAIN BASIN W/ 2' X 2' CAST IRON GRATE	EA	1	\$2,500.00	\$2,500.00
23	CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS	EA	1	\$1,500.00	\$1,500.00
24	CONNECT TO EXISTING PIPE, ALL TYPES, 25" - 48"	EA	1	\$1,800.00	\$1,800.00
25	CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES	EA	1	\$1,500.00	\$1,500.00

D-4a

PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

26	CONCRETE, IN PLACE	CY	1	\$500.00	\$500.00
27	15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$30.00	\$30.00
28	15" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.00	\$35.00
29	18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.00	\$35.00
30	18" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$38.00	\$38.00
31	24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.00	\$35.00
32	24" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$40.00	\$40.00
33	30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$45.00	\$45.00
34	30" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
35	36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$45.00	\$45.00
36	36" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
37	15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.00	\$35.00
38	15" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$40.00	\$40.00
39	18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$40.00	\$40.00
40	18" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$45.00	\$45.00
41	24" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$45.00	\$45.00
42	24" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
43	30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$55.00	\$55.00
44	30" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$60.00	\$60.00
45	36" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$60.00	\$60.00
46	36" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$65.00	\$65.00
SUB-TOTAL (DRAINAGE ITEMS)					\$16,972.00
EROSION CONTROL ITEMS					
47	TEMPORARY SILT FENCE	LF	1	\$10.00	\$10.00
48	WATTLES, 12"	EA	1	\$80.00	\$80.00
SUB-TOTAL (EROSION CONTROL ITEMS)					\$90.00
GRAND TOTAL (ALL ITEMS)					\$17,600.00

PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

NOTE: See Paragraph 3 of Section B - "Information for Bidders" of the Contract Documents for criteria that will be utilized by the City for the consideration and award of the Project.

RESPECTFULLY SUBMITTED BY: James A. Hodges Construction Inc.
(PLEASE PRINT)

SIGNATURE: *J A H*

NAME AND TITLE: James A. Hodges, President
(PLEASE PRINT)



ADDRESS: 1281 County Road 811
Sattillo Ms 38806

PHONE NUMBER: 662-842-8538

CERTIFICATE OF RESPONSIBILITY NUMBER: 13510-MC

CORPORATE CERTIFICATE
(To Be Executed If Bidder Is A Corporation)

I, Robin Rodgers certify that I am the Secretary of the Corporation named as Contractor in the foregoing Proposal; that James A. Hodges who signed said Proposal on behalf of the Contractor, was then President of said Corporation; that said Proposal was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.

Name: Robin Rodgers

Title: secretary

Signature: Robin Rodgers

Date: March 15, 2023

(CORPORATE SEAL)



LIMITED LIABILITY COMPANY CERTIFICATE
(To Be Executed If Bidder Is A Limited Liability Company)

I, the undersigned _____, hereby certify that I am the Manager of _____ (the "Company") or if the Company does not have a Manager, a Member of the Company with full power and authority to bind the Company; that _____ who executed the Proposal on behalf of the Company is _____ of the Company with full power and authority to execute same on behalf of the Company, and that the Proposal and the Contract, if awarded to the Company, are within the powers and authority of the Company.

Name: _____

Title: _____

Signature: _____

Date: _____

Name: _____

Signature: _____

Notary Public in and for the

County of _____
State of _____

(Notarial Seal)

My Commission Expires: _____

AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF Lee

I, James A. Hodges
(name of person signing affidavit)

individually, and in my capacity as President
(title)

of James A. Hodges Construction Inc.
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

(a) That James A. Hodges Construction Inc., Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration.

Signature J. A. Hodges

Title President

(SEAL)
Sworn before me this 15th day of March, 2023.

My commission expires November 15th, 2026 Jan Rankin Notary Public

NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.



AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF Lee

I, James A Hodges
(name of person signing affidavit)

individually, and in my capacity as President
(title)

of James A. Hodges Construction Inc.
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

(a) That James A Hodges Construction Inc., Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration.

Signature James A Hodges

Title President

(SEAL)
Sworn before me this 15th day of March, 2023.

My commission expires November 15th, 2026 Jan Rankin Notary Public

NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.

END OF SECTION
D-9



SECTION E
BIDDER'S AGREEMENT

SECTION E – BIDDER’S AGREEMENT

BY Submission of this Agreement and respective PROPOSAL forms, which are both executed to

state that James A. Hodges Construction Inc.
(Name of Contractor)

1281 County Road 811, Sattillo Ms 38866
(Address of Contractor)

a Corporation hereinafter called "Contractor",
(Corporation, Partnership, Limited Liability Company or Individual)

agrees to provide the services defined in the Contract Documents to the **CITY OF TUPELO, MISSISSIPPI**, hereinafter called "OWNER" in accordance with the Contract Documents provided to us for the prices included in Section D – Proposal. Furthermore, the Contractor will be available to begin and complete the work as specified in the Contract Documents and all prices included on the Proposal form shall be good for the entire Contract period, including as amended by Supplemental Agreement.

Signed, this the 15th day of March, 2023, the condition of the above obligation is such that whereas the Contractor has submitted to the City of TUPELO a certain BID FORM PROPOSAL, attached hereto and hereby made a part thereof, to enter into a contract in writing, for the construction of the proposed improvements defined within the Contract Documents for the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** Project. At the request of the Owner, the Contractor agrees to sign and submit the necessary contract, insurance information, performance and payment bond, etc. in accordance with the terms provided by the Contract Documents for approval and final execution by the Owner.

IN WITNESS WHEREOF, the Contractor hereunto has signed this Agreement on the day and year first set forth above.

James A. Hodges
CONTRACTOR NAME

[Signature]
CONTRACTOR SIGNATURE

President
CONTRACTOR TITLE

Robin Rodgers
WITNESSED BY:

END OF SECTION

E-1

PROPOSAL

Proposal of Pawl Smiley Const. Co., Inc. (hereinafter called "BIDDER"), organized and existing under the laws of the State of Mississippi doing business as a Corporation, insert: (corporation, partnership, limited liability company, or individual) to: the **City of Tupelo, Mississippi**, (hereinafter called "OWNER"). In compliance with your advertisement for Bids, BIDDER, hereby proposes to perform all WORK for construction of the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** project in strict accordance with the CONTRACT DOCUMENTS, within the time set forth herein, and at the prices stated below. By submission of the BID, each BIDDER certifies, and in the case of a joint BID each party thereto certifies as to his own organization, that this BID has been developed independently, without consultation, communication or agreement as to any matter relating to this BID with any other BIDDER or with any competitor.

BIDDER hereby agrees to commence WORK under this contract on or before a date to be specified in a written "NOTICE TO PROCEED" and to fully complete the Project within **365** consecutive calendar days thereafter. BIDDER further agrees to pay as liquidated damages in the sum of **\$200.00** for each consecutive calendar day that the work is not completed. Additionally, BIDDER agrees to pay liquidated damages in the amount of **\$200.00** for each consecutive calendar day that the work is not completed as provided for elsewhere in these CONTRACT DOCUMENTS.

BIDDER ACKNOWLEDGES receipt of the following ADDENDA:

NUMBER	DATE
<hr/>	
<hr/>	

Each BIDDER is responsible for inspecting the site and for reading and being thoroughly familiar with the CONTRACT DOCUMENTS. The failure or omission of any BIDDER to do any of the foregoing shall in no way relieve any BIDDER from any obligation in respect to this bid.

BIDDER understands that the quantities mentioned below are approximate only and are subject to either increase or decrease, and hereby proposes to perform any increased or decreased quantities of work at the Unit Price Bid.

In accordance with the requirements of the Technical Specifications and Contract Documents, BIDDER proposes to furnish all necessary materials, equipment, labor, tools and other means of construction and to construct the Project in accordance with the Contract Documents within the specified Contract Time for the following Unit Prices specified.

Bidder further agrees to execute the contract agreement as bound herein within ten (10) days after receipt of contract forms from the owner.

BIDDER agrees to pay as liquidated damages the amount provided herein for each consecutive calendar day that he fails to complete the work as defined in the Contract Documents unless the Contract Time or other applicable conditions are amended by a written Change Order.

Further, the BIDDER agrees to abide by the requirements under Executive Order No. 11246, as amended, including specifically the provision of the Equal Opportunity Clause set forth in the Federal Requirements, if applicable.

The low BIDDER shall supply the names and address of major MATERIAL SUPPLIERS AND SUBCONTRACTORS when required to do so by the OWNER.

The Owner's Representative is **Dabbs Corporation, 1050 N. Eason Blvd., Tupelo, Mississippi, 38804.**

BIDDER agrees to perform all the work described in the CONTRACT DOCUMENTS for the following unit prices or base bid amount:

NOTES:

1. Unit price amounts are to be shown in figures where indicated. Where a discrepancy in the unit price and the extension of any items occurs, the unit price will govern.
2. Unit prices shall include all labor, materials, bonding, shoring, removal, overhead, profit, insurance, etc., to cover the finished work of the several kinds called for.
3. Any erasure, change or alteration of any kind must be initialed by the BIDDER.
4. Bid prices shall include sales tax and all other applicable taxes and fees.
5. Any item of work not specified on the Proposal as a separate pay item or indicated as an absorbed cost in a pay item but which is incidental to completion of the work shall be considered as an absorbed cost with full compensation included in the unit price bid for the particular item involved.
6. Owner reserves the right to award any combination of base and alternate bids (if any) it deems advantageous and in the event that all specified bid item units are lump sum (LS), the Owner reserves the right to delete any such item or combination of such items from the project. The Owner further reserves the right to delete any item or items desired from the Bid Schedule after the Contract has been awarded. Any deletions, if any made, shall be by Change Order and bidder hereby agrees to accept such Change Orders.

(SEE FOLLOWING SHEET FOR BID ITEMS)

PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

ITEM NO.	DESCRIPTION	UNIT	QNTY.	UNIT COST	TOTAL COST
ROADWAY ITEMS					
1	REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS	SY	1	24.00	24.00
2	REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS	SY	1	24.00	24.00
3	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	SY	1	24.00	24.00
4	REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS	SY	1	24.00	24.00
5	REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS	SY	1	20.00	20.00
6	REMOVAL OF CURB & GUTTER, ALL TYPES	LF	1	12.00	12.00
7	REMOVAL OF INLETS, ALL SIZES	EA	1	350.00	350.00
8	SAW CUT, FULL DEPTH	LF	1	12.00	12.00
9	UNCLASSIFIED EXCAVATION, 0'-3' DEPTH	CY	1	19.00	19.00
10	EXCESS EXCAVATION, 0'-3' DEPTH	CY	1	23.00	23.00
11	BORROW EXCAVATION, 0'-3' DEPTH	CY	1	25.00	25.00
12	CRUSHED STONE, 0'-1' DEPTH	TON	1	70.00	70.00
13	ASPHALT BASE COURSE, 19mm MIX, IN PLACE	TON	1	300.00	300.00
SUB-TOTAL (ROADWAY ITEMS)					927.00
DRAINAGE ITEMS					
14	REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS	LF	1	16.00	16.00
15	REMOVAL OF CONCRETE PIPE CULVERT, 25" - 48"	LF	1	20.00	20.00
16	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS	LF	1	15.00	15.00
17	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" - 48"	LF	1	17.00	17.00
18	REINFORCED CONCRETE CURB INLET, SS-2 OR APPROVED EQUAL	CY	1	4000.00	4000.00
19	PVC CURB INLET W/ 2' X 2' STD. CAST IRON GRATE	EA	1	2400.00	2400.00
20	PVC CURB INLET W/ 2' X 3' HIGH FLOW CAST IRON GRATE	EA	1	2400.00	2400.00
21	REINFORCED CONCRETE DRAIN BASIN W/ 2' X 2' CAST IRON GRA	CY	1	1800.00	1800.00
22	PVC DRAIN BASIN W/ 2' X 2' CAST IRON GRATE	EA	1	2500.00	2500.00
23	CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS	EA	1	1500.00	1500.00
24	CONNECT TO EXISTING PIPE, ALL TYPES, 25" - 48"	EA	1	1500.00	1500.00
25	CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES	EA	1	1500.00	1500.00

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PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023


26	CONCRETE, IN PLACE	CY	1	800.00	800.00
27	15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	20.00	20.00
28	15" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	22.00	22.00
29	18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	20.00	20.00
30	18" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	22.00	22.00
31	24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	22.00	22.00
32	24" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	25.00	25.00
33	30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	30.00	30.00
34	30" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	35.00
35	36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	35.00
36	36" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	40.00	40.00
37	15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	18.00	18.00
38	15" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	20.00	20.00
39	18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	20.00	20.00
40	18" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	25.00	25.00
41	24" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	30.00	30.00
42	24" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	35.00	35.00
43	30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	40.00	40.00
44	30" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	45.00
45	36" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	45.00	45.00
46	36" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	50.00	50.00
SUB-TOTAL (DRAINAGE ITEMS)					19,067.00
EROSION CONTROL ITEMS					
47	TEMPORARY SILT FENCE	LF	1	10.00	10.00
48	WATTLES, 12"	EA	1	85.00	85.00
SUB-TOTAL (EROSION CONTROL ITEMS)					95.00
GRAND TOTAL (ALL ITEMS)					20,089.00

D-4b

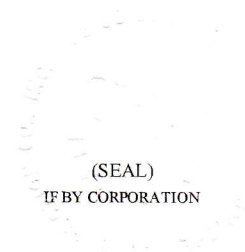
**PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023**

NOTE: See Paragraph 3 of Section B - "Information for Bidders" of the Contract Documents for criteria that will be utilized by the City for the consideration and award of the Project.

RESPECTFULLY SUBMITTED BY: Paul Smithey Construction Company Inc.
(PLEASE PRINT)

SIGNATURE: 

NAME AND TITLE: Wesley Nelson President
(PLEASE PRINT)



(SEAL)
IF BY CORPORATION

ADDRESS: PO Box 357
Belden, MS 38826

PHONE NUMBER: 662-844-0794

CERTIFICATE OF RESPONSIBILITY NUMBER: 04370-MC

CORPORATE CERTIFICATE
(To Be Executed If Bidder Is A Corporation)

I, Marjorie Randle certify that I am the Secretary of the Corporation named as Contractor in the foregoing Proposal; that Wesley Nelson who signed said Proposal on behalf of the Contractor, was then President of said Corporation; that said Proposal was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.

Name: Marjorie Randle

Title: Secretary

Signature: Marjorie Randle

Date: 3-15-23

(CORPORATE SEAL)

AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF Lee

I, Wesley Nelson
(name of person signing affidavit)

individually, and in my capacity as President
(title)

of Paul Smithy Construction Company Inc
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

(a) That Paul Smithy Const. Co., Inc. Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration.

Signature Wesley Nelson

Title President

(SEAL)

Sworn before me this 15th day of March, 2023.

My commission expires May 30, 2026 Maguire Randle Notary Public



NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.

AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF Lee

I, Wesley Nelson
(name of person signing affidavit)

individually, and in my capacity as President
(title)

of Paul Smithy Construction Company Inc.
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

(a) That Paul Smithy Const. Co, Inc Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration.

Signature Wesley Nelson

Title President

(SEAL)
Sworn before me this 15th day of MAY, 2023.

My commission expires May 30, 2026 Marjorie Randle Notary Public



NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.

**END OF SECTION
D-9**

**Gregory Companies, LLC DBA Murphree Paving
1138 D.L. Collums Drive
Tupelo, MS 38801
662.844.2331
Certificate of Responsibility # 22120-MC**

**City of Tupelo
Attn: Ms. Jennifer Shempert
Purchasing Office, City Hall, 1st Floor
71 E. Troy Street.
Tupelo, MS 38804**

**Bid for Construction of:
BID NO. 2023-010PW
TUPELO ROADWAY MAINTENANCE PROGRAM – 2023 ANNUAL BID
Tupelo, MS**

CONTRACT DOCUMENTS AND SPECIFICATIONS

FOR

BID NO. 2023-010PW

TUPELO ROADWAY MAINTENANCE PROGRAM –

2023 ANNUAL BID

City of Tupelo, Mississippi

Prepared For:



FEBRUARY 2023

Prepared By:



**DABBS CORPORATION
1050 N. Eason Boulevard
Tupelo, Mississippi 38804**

**CONTRACT DOCUMENTS &
TECHNICAL SPECIFICATIONS
FOR
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM – 2023 ANNUAL BID
BID NO. 2023-010PW**

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SECTION A.	ADVERTISEMENT FOR BIDS
SECTION B.	INFORMATION FOR BIDDERS
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SECTION D.	BID FORM AND BIDDERS CERTIFICATES
SECTION E.	BIDDERS AGREEMENT
SECTION F.	CONTRACT
SECTION G.	TECHNICAL SPECIFICATIONS
ATTACHMENT	EXHIBIT A – HDPE PIPE TRENCH DETAIL

SECTION A
ADVERTISEMENT FOR BIDS

ADVERTISEMENT FOR BIDS

NOTICE is hereby given that the Mayor and City Council of the City of Tupelo, Mississippi will receive written sealed bids until the hour of **10:00 o'clock A.M. local time on Wednesday, March 15, 2023** at the Purchasing Office, City Hall 1st Floor, 71 East Troy Street, Tupelo, Mississippi, 38804 for the furnishing of all labor and materials and for the construction of the certain Project designated as the "**TUPELO ROADWAY MAINTENANCE PROGRAM – 2023 ANNUAL BID**", **Bid No. 2023-010PW**, with Contract Documents and Specifications being on file at the office of the City Clerk at City Hall in Tupelo, Mississippi. Electronic bids will be received until the specified date and time via online submission through www.tupelomsbids.com.

Bids are related to the construction of roadway related projects to include base repair, excavation, grading and drainage improvements on public rights of way within the City of Tupelo. Work will be provided by the contractor as directed by the City of Tupelo Department of Public works for the purpose of roadway and related improvements to consist of removal of pavement, removal of curb and gutter, removal of sidewalks, removal of driveways, excavation and backfill of soils and granular materials and short-run asphalt paving/pathching. Related drainage improvements shall also include the removal of pipe/inlets and the installation of drainage pipe/inlets provided by the Owner. The Project shall make provisions for all labor, materials, equipment and incidentals required to provide the improvements as defined in the Proposal document and as represented in the General Conditions of Work and Technical Specifications as set forth in the Contract Documents. All proposed improvements are/shall be located within existing rights-of-way owned and maintained by the City of Tupelo.

The **total** Contract Time shall not exceed **365** consecutive calendar days.

Contract Documents, including Drawings and Specifications may be viewed or purchased in hard copy or electronic format at www.tupelomsbids.com. Should a bidder choose to submit a bid electronically in place of a sealed bid, it may be submitted at www.tupelomsbids.com. Any questions regarding the purchase of project documents or electronic bidding should be directed to Plan House at 662-407-0193.

Award will be made to the lowest and best bidder and the Mayor and City Council reserve the right to reject any and all bids and to waive any and all informalities.

BY ORDER OF THE MAYOR AND CITY COUNCIL OF THE CITY OF TUPELO, MISSISSIPPI.

CITY OF TUPELO, MISSISSIPPI

BY: s/b Jennifer Shempert
JENNIFER SHERPERT, City Purchasing Clerk

Publish Dates: 02/14/2023 and 02/21/2023 in the NE Mississippi Daily Journal.

SECTION B
INFORMATION TO BIDDERS

SECTION B – INFORMATION FOR BIDDERS

1. **Receipt and Opening of Proposals:** See SECTION A bound herewith.
2. **Bid Proposal:**
 - A. Shall be made on the forms provided and all applicable blank spaces filled in. Alterations, erasures or changes of any kind must be initialed by the BIDDER and shall not contain any recapitulation of the work to be done. No oral, telephonic or telegraphic proposals will be considered.
 - B. **BIDDERS ARE HEREBY NOTIFIED THAT ANY PROPOSAL ACCOMPANIED BY LETTERS, QUALIFYING IN ANY MANNER, THE CONDITION UNDER WHICH THE PROPOSAL IS TENDERED, WILL BE CONSIDERED AS AN IRREGULAR BID AND SHALL NOT BE CONSIDERED IN MAKING THE AWARD.**
 - C. May be withdrawn prior to the above scheduled time for submittal of proposals or authorized postponement thereof. Proposals received after the time and date specified shall not be considered.
 - D. Submit bids (**in duplicate**) in an opaque sealed envelope marked as follows:
 1. **Bid for Bid No. 2023-010PW: Tupelo Roadway Maintenance Program – 2023 Annual Bid.**
 2. Submitted to City of Tupelo
Attn: Jennifer Shempert
Purchasing Office, City Hall, 1st Floor
71 E. Troy Street
Tupelo, MS 38804
 - E. Any addenda issued during the bidding shall be noted on the Proposal and shall become a part of the executed Contract.
3. **Method:**
 - A. The price proposal will consist of a unit price amount for each pay item included on the Bid Form (Sheets D-4a, D-4b and D-4c) included in Section D of the Contract Documents. The Bid Form includes various bid/pay items that have been categorized into three types of work – Roadway Items, Drainage Items and Erosion Control Items. The Bid Form shall include a sub-total amount for each group of pay items that is a summation of the unit prices for each of the three groups. The Bid Form also shall include a Grand Total that is a summation of the unit prices for all pay items.

- B. The City of Tupelo will utilize the following criteria for considering and selecting the successful bidder. Based on the anticipated types and quantities of work for this project, the unit prices and sub-total amount for each section and the overall total will be considered in the following order:
- 1.) Ranking Priority 1 – Unit prices and Sub-Total for bid items included by each Bidder in the Roadway Items section of the Bid Form.
 - 2.) Ranking Priority 2 – Unit prices and Sub-Total for bid items included by each Bidder in the Drainage Items section of the Bid Form.
 - 3.) Ranking Priority 3 – Grand Total amount for All Items based on the overall total for the various bid items as represented by each bidder on the Bid Form.
- C. **The CITY OF TUPELO, MISSISSIPPI reserves the right to reject any or all proposals and to waive any and all informalities.**
4. **General Information:**
- A. The bidder's attention is directed to the fact that all applicable state laws, municipal ordinances, and the rules and regulations of all authorities having jurisdiction over construction of the project shall apply to the Contract throughout, and they will be deemed to be included in the contract the same as though herein written out in full. Bidders shall inform themselves with all pertinent City regulations/ordinances, state and federal laws, licenses and tax liability, which may in any manner, affect their bids and their fulfillment of the contract.
 - B. **Prices quoted on the Bid Form shall not increase during the contract term, unless otherwise noted or subject to adjustment per the Contract Documents/Specifications, and any price decrease shall be credited to the City.** Prices shall include all delivery for receipt of materials and/or services at the delivery point specified by the City for each order.
 - C. The quantities specified on the Bid Form are NOT necessarily the actual quantities proposed for final purchase by the City under this contract.
5. **Certificate of Responsibility Number:** If the bid is delivered to City Hall, the outside of the envelope shall be clearly marked with vendor, invitation number, Certificate of Responsibility Number and time and date to be opened. If the bid is submitted electronically through Central Bidding, the certificate of responsibility shall be included with the bid documents.
6. **Non-Collusion Affidavit:** Contractor must complete **(in duplicate)** the non-collusion affidavits included in the Contract Documents and submit same as part of his bid. **FAILURE TO DO SO WILL DISQUALIFY HIS BID.**
7. **Commitment of Proposal:** Each bid proposal must be accompanied by the Bidders Agreement, as specified, executed by a principal member of the company submitting the quote that explains the company's ability to complete the work, the general timeframe in

which the work can be initiated and completed and identifying the company's agreement to complete this work in accordance with the contract documents.

- 8. **Insurance:** The Bidder will be required to carry the types and amounts of insurance as required by all applicable laws of the State of Mississippi for the full term of the Contract. The Contractor shall secure and maintain in effect for the period of the Contract and pay all premiums for the following kinds and amounts of insurance:
 - A. **Workmen's Compensation and Employer's Liability Insurance:** This insurance shall protect the Contractor against all claims under applicable State Workmen's Compensation Laws. The Contractor shall also be protected and shall cause each subcontractor to be protected against claims for injury, disease, or death of employees which, for any reason, may not fall within the provisions of a Workmen's Compensation law. The liability limits shall not be less than the required statutory limits for Workmen's Compensation and Employer's Liability in the amount of One Hundred Thousand Dollars (\$100,000) for each person. This policy shall include an "all states" endorsement.
 - B. **Contractor's Comprehensive Public Liability and Property Damage Insurance,** covering all operations in connection with the performance of this Contract in amounts not less than the following:

Bodily injury liability in the amount of Five Hundred Thousand Dollars (\$500,000) for each person and One Million Dollars (\$1,000,000) for each accident and property damage liability in the amount of Two Hundred Fifty Thousand Dollars (\$250,000) for all damages arising out of the injury or destruction of property in any one accident and subject to that limit per accident a total (or aggregate) limit of One Million Dollars (\$1,000,000) for all damages arising out of injury to or destruction of property during the policy period.
 - C. **Contractor's Contingent or Protective Liability and Property Damage:** In case part of this Contract is sublet, the Contractor shall secure contingent or protective liability and property damage insurance to protect him from claims arising from the operation of his subcontractors in the execution of work included in the Contract. In no case shall the amount of such protection be less than the limits of \$500,000/1,000,000 for Public Liability Insurance and \$250,000/\$500,000 for Property Damage Insurance. The coverage in each case shall be acceptable to the Owner.
 - D. **Automotive Public Liability and Property Damage:** The Contractor shall maintain automobile public liability insurance in the amount of not less than \$500,000 for injury to one person and \$1,000,000 for one accident; and automobile property damage insurance in the amount of not less than \$500,000 for one accident to protect him from any and all claims arising from the use of the Contractor's own vehicles, hired vehicles and vehicles owned by sub-contractors.
 - E. **Owner's Protective Liability Policy:** The Contractor shall maintain Owner's Protective Liability Insurance with the Owner as the named insured, and their servants, agents including the Engineer and employees as additional insureds in amount not less than the following:

Bodily Injury in the amount of FIVE HUNDRED THOUSAND DOLLARS (\$500,000) for each person and ONE MILLION DOLLARS (\$1,000,000) for each accident and property damage liability in the amount of TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) for all damages arising out of any injury or destruction of property in any one accident and subject to that limit per accident a total (or aggregate) limit of FIVE HUNDRED THOUSAND DOLLARS (\$500,000) for all damages arising out of injury to or destruction of property during the policy period.

9. **Contract Award:** Award of Contract, if made, shall be within **thirty (30) days** of date of receipt of Proposals. Upon the Award of Contract, the Contractor shall be directed to obtain the necessary bonds and submit the signed contracts, bonds, proof of insurance and other related documents to the City within **ten (10) days** of the Notice of Award.
10. **Implementation of Services:** The successful bidder should be ready to initiate contracting phase and construction phase services immediately following approval of the Mayor and Board of Aldermen. It is the intent of the City that, if awarded, the project be initiated and completed within 90 days of the submittal of quotes, if possible.
11. **Law And Regulations:** The bidder's attention is directed to the fact that all applicable state laws, municipal ordinances, and the rules and regulations of all authorities having jurisdiction over construction of the project shall apply to the Contract throughout, and they will be deemed to be included in the contract the same as though herein written out in full.
12. **Obligation of Bidder:** At the time of the opening of bids, each bidder will be presumed to have read and to be thoroughly familiar with the General Conditions of Work, Specifications and Contract Documents (including addenda issued, if any).
13. **Time of Completion:** Bidder must agree to commence work on individual work orders within two weeks of directives being issued by the Owner and to fully complete the projects within a reasonable timeframe for such work. Once an individual work order is commenced by the Contractor, the work shall not be interrupted until such time it is fully completed. In the interest of public safety, the Contractor shall not demobilize from a project site until the work is fully completed or in a temporary condition that does not comply with the technical specifications.
14. **Subcontractor:** The Bidder is specifically advised that any person, firm or other party to whom it proposes to award a subcontract must be acceptable to the Owner. The total allowable subcontract amount shall not exceed **fifty per cent (50%) of contract amount**.
15. **Issuance of "Notice to Proceed":** If the Contract is awarded, the Owner will issue the "Notice to Proceed" within **thirty (30) days** after the date of agreement of the Contract.

END OF SECTION

B-4

SECTION C
GENERAL CONDITIONS OF WORK

CITY OF TUPELO – DEPARTMENT OF PUBLIC WORKS

GENERAL CONDITIONS OF WORK

DATE: February 1, 2023

SUBJECT: General Conditions / Scope of Work / Project Area

PROJECT: Tupelo Roadway Maintenance Program – 2023 Annual Term Bid

The contract documents do not include an official set of construction plans as the proposed improvements shall be provided by the Contractor as directed by the Owner are various locations within the City of Tupelo. Any references to plans in the contract documents or technical specifications shall be disregarded.

Generally, this contract is to complete base repair, pavement repair, grading & drainage improvements on existing roadways for the City of Tupelo in preparation for future paving projects on said streets. The work shall include the grading, drainage and sub-base repair on or adjacent to existing City streets as required to repair damaged pipes, install new pipes, rehabilitate sub-base, base and pavement failures for roadways, remove existing pavement, remove existing sidewalk, remove existing curb gutter, etc. as required to meet/exceed the applicable technical specifications as directed by the Owner. This work shall be provided by the Contractor and completed in advance of and/or in coordination with other related roadway improvements (i.e. concrete driveways, asphalt driveways, concrete curb & gutter, asphalt paving, etc.). All proposed improvements shall be located within the City of Tupelo street rights-of-way (ROW). Improvements shall be in accordance with the directives, specifications and applicable local, state and federal guidelines associated with providing/installing the excavation, paving and associated grading/drainage improvements. Any work, storage, parking, mobilization, etc. conducted on private property shall be coordinated expressly by the Contractor and approved by the property owner separate of this contract. The City of Tupelo does not and shall not direct, authorize, approve, etc. work or other supporting activities to be conducted/completed on any property not owned by the City of Tupelo.

Work on the project shall consist of the following items included on the bid form and per the directives included herein, technical specifications and manufacturer’s material recommendations:

1. **REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS:** The Contractor shall remove existing asphalt driveways in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing asphalt material

shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

2. **REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS:** The Contractor shall remove existing concrete driveways in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
3. **REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS:** The Contractor shall remove existing asphalt pavement within local streets in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing asphalt material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
4. **REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS:** The Contractor shall remove existing concrete pavement in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
5. **REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS:** The Contractor shall remove existing concrete sidewalk in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the

Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

6. **REMOVAL OF CONCRETE CURB & GUTTER, ALL DEPTHS:** The Contractor shall remove existing concrete curb & gutter (all types) in areas identified for repair by the Owner as required to provide sub-base improvements (i.e. excavation, crushed stone, etc.) to repair failed sub-grades for roadways, curb & gutter or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per SY at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously as part of the directed work. Existing concrete material shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
7. **REMOVAL OF INLETS, ALL SIZES:** The Contractor shall remove existing drainage concrete inlets/PVC drain basins (all types) and related gratings, fittings, etc. in areas identified for repair by the Owner as required to provide proposed drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), to repair failed sub-grades for roadways and in order to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per EACH inlet removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items are provided simultaneously as part of the directed work. Existing materials shall not be classified as excess excavation. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
8. **SAW CUT, FULL DEPTH:** The Contractor shall provide full depth saw cutting as required to prepare straight joints for the removal of materials (i.e. asphalt, concrete, sidewalk, curb & gutter, pipes, etc.) as directed by the Owner or Engineer. This work shall be paid for per LF of saw cut joint at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer.
9. **UNCLASSIFIED EXCAVATION, 0' – 3' DEPTH:** The Contractor shall provide grading/shaping/excavation of on-site materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. Unclassified excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of excavated and placed material at the unit price included on the bid form as measured in the field. No separate payment shall be made for the placement, shaping, grading, compaction, etc. of excavated materials. The average depth of excavation will be 12" – 18"; maximum depth will be 36".

10. **EXCESS EXCAVATION, 0' – 3' DEPTH:** The Contractor shall excavate/remove excess/unsuitable in-situ materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer and haul/dispose of such materials off-site at a location provided by the City. The disposal site shall be located within the Tupelo City Limits and may vary based on proximity to the project site. Excess excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of removed/disposed materials at the unit price included on the bid form as measured in the field. The average depth of excavation will be 12" – 18"; maximum depth will be 36".
11. **BORROW EXCAVATION, 0' – 3' DEPTH:** The Contractor shall provide and place approved select fill materials for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. Borrow excavation shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of in-place select fill material at the unit price included on the bid form as measured in the field. The average depth of excavation will be 12" – 18"; maximum depth will be 36".
12. **CRUSHED STONE, 0' – 1' DEPTH:** The Contractor shall provide and place approved granular/crushed limestone material for roadway, sidewalk, curb & gutter, driveway, and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of in-place select fill material at the unit price included on the bid form as measured in the field. The average depth of crushed stone to be compacted in place will be 8" – 10"; maximum depth will be 12".
13. **ASPHALT BASE COURSE, 19mm MIX, IN PLACE:** The Contractor shall provide the materials, labor and equipment to pave short-run patch / base repair type work on existing local roadways as directed by the Tupelo Public Works Department. The asphalt utilized for this project shall be a base course mix provided and installed by the Contractor in accordance with the MDOT specifications. The base course material provided by the Contractor and placed in the field may be 19 mm mix, BB-1 mix design or a similar equivalent mix design approved by the City Engineer, Mr. Dennis Bonds, PE. The mix design shall be submitted by the Contractor and approved by the Owner prior to beginning any work on the project for the specific roadway improvements. The minimum course thickness shall be 2.0" and the maximum thickness shall be 3.0". Asphalt base course installed under this item shall be as required to repair patches, dig-outs, drainage pipe / utility cuts, single lane problem areas, etc. as associated with short-run work to complete base repairs on existing roadways prior to future overlay improvements to be completed by others.
14. **REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS:** The Contractor shall remove existing reinforced concrete pipe with equivalent inside diameters less than 24 inches and related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price

included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.

15. **REMOVAL OF CONCRETE PIPE CULVERT, 25" – 48"**: The Contractor shall remove existing reinforced concrete pipe with equivalent inside diameters greater than 24 inches and less than 48" to include related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
16. **REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS**: The Contractor shall remove existing pipe culverts (i.e. CMP, HDPE, PVC, etc.) with equivalent inside diameters less than 24 inches and related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
17. **REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" – 48"**: The Contractor shall remove existing pipe culverts (i.e. CMP, HDPE, PVC, etc.) with equivalent inside diameters greater than 24 inches and less than 48" to include related joints, fittings, etc. in areas identified for repair by the Owner as required to provide drainage improvements (i.e. new inlet, pipes, curb & gutter, etc.), repair failed driveways/roadways or to install new drainage improvements (culverts, curb & gutter, etc.). This work shall be paid for per LF of pipe removed at the unit price included on the bid form as measured in the field and shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. Excess materials shall be removed by the Contractor at no additional cost to the Owner unless separate pay items (i.e. saw cutting, etc.) are provided simultaneously. The Owner shall provide an area within the City limits for which excess materials may be spoiled.
18. **REINFORCED CONCRETE CURB INLET, SS-2 OR APPROVED EQUAL**: The Contractor shall provide and place reinforced concrete curb inlet as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. The proposed inlets provided by the Contractor may be pre-cast or cast in-place and

shall be in accordance with the MDOT Std. Detail for SS-2 inlets, unless otherwise approved by the Engineer or Owner. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of concrete required to construct the installed curb inlet at the unit price included on the bid form. There shall be no separate payment for pre-cast or cast in-place types, any additional materials (reinforcing steel, etc.), pipe connections, excavation or for any approved equal inlet type. The average depth of curb inlets shall be 36".

19. **PVC CURB INLET W/ 2' x 2' CAST IRON GRATE:** The Contractor shall provide and place a PVC curb inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".
20. **PVC CURB INLET W/ 2' x 3' HIGH FLOW CAST IRON GRATE:** The Contractor shall provide and place a PVC curb inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".
21. **REINFORCED CONCRETE DRAIN BASIN W/ 2' x 2' CAST IRON GRATE:** The Contractor shall provide and place reinforced concrete drain basin / inlet as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. The proposed inlets provided by the Contractor may be pre-cast or cast in-place and shall be in accordance with the MDOT Std. Detail for reinforced concrete inlets/junction boxes, unless otherwise approved by the Engineer or Owner. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications and direction of the Owner or Engineer. This work shall be paid for per CY of concrete required to construct the installed curb inlet at the unit price included on the bid form. There shall be no separate payment for pre-cast or cast in-place types, any additional materials (reinforcing steel, etc.), pipe connections, excavation or for any approved equal inlet type. The average depth of curb inlets shall be 36".
22. **PVC DRAIN BASIN W/ 2' x 2' CAST IRON GRATE:** The Contractor shall provide and place a PVC drain basin / inlet & grating (Nyloplast or approved equal) as required to complete specified roadway and drainage improvements as directed by the Owner or Engineer. This work shall include all labor, materials, equipment, etc. required to complete the work per the technical specifications, manufacturer's requirements and direction of the Owner or Engineer. This work shall be paid for per EA installed curb inlet at the unit price included on the bid form. There shall be no separate payment for grates, pipe connections, excavation, etc. The average depth of curb inlets shall be 36".

23. **CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS:** The Contractor shall be required to connect new drainage pipes/culverts to existing drainage pipes in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed pipe connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents. Joints shall be wrapped with filter fabric and the appropriate joint bonding agent and this shall be absorbed into the cost of the work.
24. **CONNECT TO EXISTING PIPE, ALL TYPES, 25" -- 48":** The Contractor shall be required to connect new drainage pipes/culverts to existing drainage pipes in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed pipe connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents. Joints shall be wrapped with filter fabric and the appropriate joint bonding agent and this shall be absorbed into the cost of the work.
25. **CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES:** The Contractor may be required to connect new drainage pipes/culverts to existing inlets/junction box in some conditions in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per EA installed connection at the unit price included on the bid form. There shall be no separate payment for fittings, joint materials, saw cutting, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents.
26. **CONCRETE, IN-PLACE:** The Contractor may be required to provide, install and finish concrete in the field in order to provide pipe collars for pipe/culvert/inlet connections and/or pour concrete walls, flat bottoms, etc. for inlets, culverts, wingwalls, etc. in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work as directed by the Owner or Engineer. This work shall be paid for per CY of concrete installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. Should other pay items be required for completing this work, measurement and payment shall be performed for each separate pay item in accordance with the contract documents.
27. **15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE:** The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor,

- materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
28. 15" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
29. 18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
30. 18" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.

31. 24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
32. 24" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
33. 30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
34. 30" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum

and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.

35. 36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
36. 36" RCP, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All reinforced concrete pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install. Equivalent size reinforced concrete flared end sections shall be installed by the Contractor as directed by the Owner and shall be paid for as an equivalent length of RCP.
37. 15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
38. 15" HDPE, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the

Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

39. 18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
40. 18" HDPE, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
41. 24" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
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material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

43. 30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The maximum depth for work completed under this pay item shall be 4' from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.
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46. 36" HDPE, 4' – 6' DEPTH, OWNER FURNISHED PIPE: The Contractor shall install new drainage pipes/culverts as directed by the Engineer or Owner in order to facilitate roadway and drainage related improvements. This work shall include all labor, materials, equipment, etc. required to complete the work in accordance with the Technical Specifications. This work shall be paid for per LF of pipe installed at the unit price included on the bid form. There shall be no separate payment for fittings, joint material, excavation or for any other work for which a pay item is not included in the bid form. The depth of the proposed pipe installed under this pay item shall be 4' minimum

and 6' maximum measured from the existing ground surface to the proposed flow line of the new pipe section. All HDPE pipe sections shall be provided by the City of Tupelo and delivered to the site for the Contractor to place and install.

47. **TEMPORARY SILT FENCE:** The Contractor shall provide and install temporary silt fence as required to meet local, state and federal requirements related to prevention erosion/sedimentation from existing the areas disturbed as part of improvements completed under this contract. This work shall be paid for per LF of silt fence installed per the MDOT Std. Details for silt fence installation per the unit price included on the bid form.
48. **WATTLES, 12”:** The Contractor shall provide and install temporary wattles/erosion checks as required to meet local, state and federal requirements related to prevention erosion/sedimentation from existing the areas disturbed as part of improvements completed under this contract. Wattles shall be placed around existing pipes, inlets, curb cuts, swales, ditches, etc. as required to prevent sedimentation from on-site runoff entering into the drainage system or onto adjacent properties. This work shall be paid for per EA installed per the MDOT Std. Details for wattle installation per the unit price included on the bid form.

The Contractor shall erect and maintain construction signing and barricades along existing City streets as necessary to protect labor, equipment, pedestrians, vehicular traffic etc. Traffic cones, etc. and other safety related devices, equipment, systems, etc. shall be the responsibility of the Contractor and the City and Engineer shall not be responsible for advising of said safety related measures, etc. nor held liable for any issues resulting from same.

The Contractor shall coordinate with the Engineer and Owner to determine if any erosion control measures shall be required based on the defined scope of work for each work order issued by the City. If required, the Contractor shall complete an Erosion Control Plan that complies with City and MDEQ requirements. Prior to issuance of a Notice to Proceed for the work, the City shall review the Erosion Control Plan, if required. Erosion control best management practices (BMPs) shall be installed in accordance with the Erosion Control Plan prior to the commencement of any other work.

Most of the work shall include basic base repair and drainage improvements on existing roadways and for the existing drainage system. Additionally, the work shall include access roads, parking lots, alley ways and other related excavation, grading, drainage related improvements within City ROW's and properties. The contractor may also be required to complete drainage improvements along or in close proximity to roadways, including drainage ditches, drainage ways, existing drainage inlets/pipes, within easements or along new corridors as defined by the City in order to improve drainage conditions on City ROWs, easements, property, etc. in order to maintain and/or improve city roadway, drainage and related infrastructure systems.

If necessary, the Engineer may provide the Contractor with reference drawings and/or details for particular improvements to generally depict the existing conditions/proposed improvements for particular work orders. Should permits, access agreements, easements, rights-of-entry, etc. be required for such work to be completed, the City shall obtain the necessary permits and/or access agreements and provide to the contractor prior to the commencement of any construction activities related to such.

The Contractor shall utilize MDOT Roadway Design Standard Detail Drawings (2017) for requirements related to the installation of inlets, pipes, flared end sections, concrete, driveways, driveway aprons, sidewalks, sidewalk ramps, curb and gutter, etc. See the General Construction Notes Section (Sheet GC-1) for references to specific categories and corresponding sheets.

Should materials testing, density tests or other testing be required, it shall be provided by the City and coordinated with the Contractor's activities to ensure that the work is in accordance with the applicable specifications. Material testing, if required, shall be coordinated between the City and the Contractor as to not restrict the activities/progress of the Contractor for individual work orders.

The Contractor shall be responsible for coordinating the location of existing underground utilities via the 811 locate system. Should utilities require relocation, the Contractor shall notify the City and the City shall be responsible for the relocation of existing utilities prior to the commencement of work by the Contractor. Should the Contractor damage existing utilities or other existing improvements, the Contractor shall repair/replace the damaged utilities, existing improvements, etc. at no additional cost to the City.

The Contractor shall complete work as directed and approved by the City of Tupelo Public Works Department. Work shall be confined to project areas located on rights-of-way owned and maintained by the City of Tupelo. Should the Contractor find it necessary to utilize private property for staging, storage, improvements, etc., the Contractor shall be solely responsible for soliciting and procuring the necessary permission/access from the private property owner prior to commencing any work on said private property. No work shall be completed on MDOT rights-of-way without the approval of the necessary permits from the Mississippi Department of Transportation (MDOT). Should MDOT permits be required to facilitate individual work orders, the City shall be responsible for the development and submittal of the permit application to be approved by MDOT prior to the commencement of work on any MDOT rights-of-way.

Materials to be provided by the Owner and installed by the Contractor include reinforce concrete pipe (all sizes), HDPE pipe (all sizes), concrete inlets and PVC drain basins/inlets. All other materials, including crushed stone, asphalt, concrete, etc., and work as defined herein shall be provided/completed wholly by the Contractor to provide a finished project that meets the requirements of a normal roadway or drainage system in accordance with the respective technical specifications.

The Contractor may also be required to complete work in advance of or following other related work installed by others within the same project areas. The Contractor shall coordinate with the City and other contractors as required to facilitate overall improvements in a manner that meets the standards of typical construction sequencing and to minimize impacts to the public and the transportation system. Work that may require coordination to be installed by others includes asphalt pavement, concrete pavement, asphalt driveways, concrete driveways/aprons and concrete sidewalk, etc.

Related work/activities such as mobilization, demobilization, temporary traffic control, removal of vegetation, shaping and compaction of shoulder, removing excess materials, project clean-up, and other incidental items necessary to complete the project will not be measured for separate payment, but shall be absorbed into other bid items.

END OF SECTION

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SECTION D
BID FORM AND BIDDERS CERTIFICATES

PROPOSAL

GREGORY COMPANIES LLC, DBA MURPHYRE PAVING

Proposal of _____ (hereinafter called "BIDDER"), organized and existing under the laws of the State of MISSISSIPPE doing business as a LIMITED LIABILITY, insert: (corporation, partnership, limited liability company, or individual) to: the **City of Tupelo, Mississippi**, (hereinafter called "OWNER"). In compliance with your advertisement for Bids, BIDDER, hereby proposes to perform all WORK for construction of the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** project in strict accordance with the CONTRACT DOCUMENTS, within the time set forth herein, and at the prices stated below. By submission of the BID, each BIDDER certifies, and in the case of a joint BID each party thereto certifies as to his own organization, that this BID has been developed independently, without consultation, communication or agreement as to any matter relating to this BID with any other BIDDER or with any competitor.

BIDDER hereby agrees to commence WORK under this contract on or before a date to be specified in a written "NOTICE TO PROCEED" and to fully complete the Project within 365 consecutive calendar days thereafter. BIDDER further agrees to pay as liquidated damages in the sum of \$200.00 for each consecutive calendar day that the work is not completed. Additionally, BIDDER agrees to pay liquidated damages in the amount of \$200.00 for each consecutive calendar day that the work is not completed as provided for elsewhere in these CONTRACT DOCUMENTS.

BIDDER ACKNOWLEDGES receipt of the following ADDENDA:

NUMBER	DATE
<u>1</u>	<u>3/15/23</u>

Each BIDDER is responsible for inspecting the site and for reading and being thoroughly familiar with the CONTRACT DOCUMENTS. The failure or omission of any BIDDER to do any of the foregoing shall in no way relieve any BIDDER from any obligation in respect to this bid.

BIDDER understands that the quantities mentioned below are approximate only and are subject to either increase or decrease, and hereby proposes to perform any increased or decreased quantities of work at the Unit Price Bid.

In accordance with the requirements of the Technical Specifications and Contract Documents, BIDDER proposes to furnish all necessary materials, equipment, labor, tools and other means of construction and to construct the Project in accordance with the Contract Documents within the specified Contract Time for the following Unit Prices specified.

Bidder further agrees to execute the contract agreement as bound herein within ten (10) days after receipt of contract forms from the owner.

BIDDER agrees to pay as liquidated damages the amount provided herein for each consecutive calendar day that he fails to complete the work as defined in the Contract Documents unless the Contract Time or other applicable conditions are amended by a written Change Order.

Further, the BIDDER agrees to abide by the requirements under Executive Order No. 11246, as amended, including specifically the provision of the Equal Opportunity Clause set forth in the Federal Requirements, if applicable.

The low BIDDER shall supply the names and address of major MATERIAL SUPPLIERS AND SUBCONTRACTORS when required to do so by the OWNER.

The Owner's Representative is **Dabbs Corporation, 1050 N. Eason Blvd., Tupelo, Mississippi, 38804.**

BIDDER agrees to perform all the work described in the CONTRACT DOCUMENTS for the following unit prices or base bid amount:

NOTES:

1. Unit price amounts are to be shown in figures where indicated. Where a discrepancy in the unit price and the extension of any items occurs, the unit price will govern.
2. Unit prices shall include all labor, materials, bonding, shoring, removal, overhead, profit, insurance, etc., to cover the finished work of the several kinds called for.
3. Any erasure, change or alteration of any kind must be initialed by the BIDDER.
4. Bid prices shall include sales tax and all other applicable taxes and fees.
5. Any item of work not specified on the Proposal as a separate pay item or indicated as an absorbed cost in a pay item but which is incidental to completion of the work shall be considered as an absorbed cost with full compensation included in the unit price bid for the particular item involved.
6. Owner reserves the right to award any combination of base and alternate bids (if any) it deems advantageous and in the event that all specified bid item units are lump sum (LS), the Owner reserves the right to delete any such item or combination of such items from the project. The Owner further reserves the right to delete any item or items desired from the Bid Schedule after the Contract has been awarded. Any deletions, if any made, shall be by Change Order and bidder hereby agrees to accept such Change Orders.

(SEE FOLLOWING SHEET FOR BID ITEMS)

PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

ITEM NO.	DESCRIPTION	UNIT	QNTY.	UNIT COST	TOTAL COST
ROADWAY ITEMS					
1	REMOVAL OF ASPHALT DRIVEWAYS, ALL DEPTHS	SY	1	\$20.50	\$20.50
2	REMOVAL OF CONCRETE DRIVEWAYS, ALL DEPTHS	SY	1	\$20.50	\$20.50
3	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	SY	1	\$20.50	\$20.50
4	REMOVAL OF CONCRETE PAVEMENT, ALL DEPTHS	SY	1	\$20.50	\$20.50
5	REMOVAL OF CONCRETE SIDEWALK, ALL DEPTHS	SY	1	\$25.00	\$25.00
6	REMOVAL OF CURB & GUTTER, ALL TYPES	LF	1	\$16.00	\$16.00
7	REMOVAL OF INLETS, ALL SIZES	EA	1	\$150.00	\$150.00
8	SAW CUT, FULL DEPTH	LF	1	\$12.50	\$12.50
9	UNCLASSIFIED EXCAVATION, 0'-3' DEPTH	CY	1	\$25.00	\$25.00
10	EXCESS EXCAVATION, 0'-3' DEPTH	CY	1	\$28.50	\$28.50
11	BORROW EXCAVATION, 0'-3' DEPTH	CY	1	\$28.50	\$28.50
12	CRUSHED STONE, 0'-1' DEPTH	TON	1	\$60.00	\$60.00
13	ASPHALT BASE COURSE, 19mm MIX, IN PLACE	TON	1	\$225.00	\$225.00
SUB-TOTAL (ROADWAY ITEMS)					\$652.50
DRAINAGE ITEMS					
14	REMOVAL OF CONCRETE PIPE CULVERT, 24" OR LESS	LF	1	\$25.00	\$25.00
15	REMOVAL OF CONCRETE PIPE CULVERT, 25" - 48"	LF	1	\$30.00	\$30.00
16	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 24" OR LESS	LF	1	\$35.00	\$35.00
17	REMOVAL OF PIPE CULVERT, ALL OTHER TYPES, 25" - 48"	LF	1	\$32.50	\$32.50
18	REINFORCED CONCRETE CURB INLET, SS-2 OR APPROVED EQUAL	CY	1	\$2275.00	\$2275.00
19	PVC CURB INLET W/ 2' X 2' STD. CAST IRON GRATE	EA	1	\$2,000.00	\$2,000.00
20	PVC CURB INLET W/ 2' X 3' HIGH FLOW CAST IRON GRATE	EA	1	\$2,000.00	\$2,000.00
21	REINFORCED CONCRETE DRAIN BASIN W/ 2' X 2' CAST IRON GRA	CY	1	\$3,450.00	\$3,450.00
22	PVC DRAIN BASIN W/ 2' X 2' CAST IRON GRATE	EA	1	\$3,450.00	\$3,450.00
23	CONNECT TO EXISTING PIPE, ALL TYPES, 24" OR LESS	EA	1	\$1,725.00	\$1,725.00
24	CONNECT TO EXISTING PIPE, ALL TYPES, 25" - 48"	EA	1	\$1,850.00	\$1,850.00
25	CONNECT TO EXISTING INLET/JUNCTION BOX, ALL TYPES	EA	1	\$2,050.00	\$2,050.00

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PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023

26	CONCRETE, IN PLACE	CY	1	\$550.00	\$550.00
27	15" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$25.00	\$25.00
28	15" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$38.50	\$38.50
29	18" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$38.50	\$38.50
30	18" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$38.50	\$38.50
31	24" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$40.00	\$40.00
32	24" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$42.50	\$42.50
33	30" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$47.50	\$47.50
34	30" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
35	36" RCP, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
36	36" RCP, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
37	15" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
38	15" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
39	18" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
40	18" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
41	24" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
42	24" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$35.50	\$35.50
43	30" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
44	30" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
45	36" HDPE, LESS THAN 4' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
46	36" HDPE, 4'-6' DEPTH, OWNER FURNISHED PIPE	LF	1	\$50.00	\$50.00
SUB-TOTAL (DRAINAGE ITEMS)					\$20,304.00
EROSION CONTROL ITEMS					
47	TEMPORARY SILT FENCE	LF	1	\$10.00	\$10.00
48	WATTLES, 12"	EA	1	\$80.00	\$80.00
SUB-TOTAL (EROSION CONTROL ITEMS)					\$90.00
GRAND TOTAL (ALL ITEMS)					\$21,048.50

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**PROPOSAL FORM
CITY OF TUPELO, MISSISSIPPI
TUPELO ROADWAY MAINTENANCE PROGRAM - 2023 ANNUAL BID
FEBRUARY, 2023**

NOTE: See Paragraph 3 of Section B - "Information for Bidders" of the Contract Documents for criteria that will be utilized by the City for the consideration and award of the Project.

RESPECTFULLY SUBMITTED BY: GREGORY COMPANIES LLC, DBA MURTHREE PAVING
(PLEASE PRINT)

SIGNATURE: 

NAME AND TITLE: ROBERT MOORE - PRESIDENT
(PLEASE PRINT)

(SEAL)
IF BY CORPORATION

ADDRESS: 1138 DL COLUMNS DR.
TUPELO, MS 38801

PHONE NUMBER: 662 - 844 - 2331

CERTIFICATE OF RESPONSIBILITY NUMBER: 22120 - MC

D-4c

CORPORATE CERTIFICATE
(To Be Executed If Bidder Is A Corporation)

I, _____ certify that I am the Secretary of the Corporation named as Contractor in the foregoing Proposal; that _____ who signed said Proposal on behalf of the Contractor, was then _____ of said Corporation; that said Proposal was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.

Name: _____

Title: _____

Signature: _____

Date: _____

(CORPORATE SEAL)

LIMITED LIABILITY COMPANY CERTIFICATE
(To Be Executed If Bidder Is A Limited Liability Company)

I, the undersigned Rebecca Hayes, hereby certify that I am the Manager of Gregory Companies LLC dba Murphree (the "Company") or if the Company does not have a Manager, a Member of the Company with full power and authority to bind the Company; that Robert Moore who executed the Proposal on behalf of the Company is president of the Company with full power and authority to execute same on behalf of the Company, and that the Proposal and the Contract, if awarded to the Company, are within the powers and authority of the Company.

Name: Rebecca Hayes

Title: manager

Signature: Rebecca Hayes

Date: 3/10/23

Name: Connie Dingler

Signature: Connie Dingler

Notary Public in and for the

County of Prentiss
State of _____



(Notarial Seal)

My Commission Expires: NOV 28, 2025

AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF LEE

I, ROBERT MOORE
(name of person signing affidavit)
individually, and in my capacity as PRESIDENT
(title)

of GREGORY COMPANIES LLC, DBA MURPHREE PAVING
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

(a) That GREGORY COMPANIES LLC, DBA MURPHREE PAVING
^, Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration. *Not 1 Aff*

Signature Connie Dingler / Rt A
Title Accounting Asst. / President



(SEAL)
Sworn before me this 10 day of March, 2023.

My commission expires Nov 28, 2025 Notary Public

NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.

**END OF SECTION
D-9**

AFFIDAVIT

(TO BE EXECUTED IN DUPLICATE)

STATE OF MISSISSIPPI
COUNTY OF LEE

I, ROBERT MOORE
(name of person signing affidavit)

individually, and in my capacity as PRESIDENT
(title)

of GREGORY COMPANIES LLC, DBA MURPHREE PAVING
(name of firm, partnership, limited liability company, or corporation.)

being duly sworn, on oath do depose and say as follows:

GREGORY COMPANIES LLC, DBA MURPHREE PAVING
(a) That ^, Bidder on the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** in the **City of Tupelo, Mississippi**, has not either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; nor have any of its officers, partners, employees or principal owners.

(b) further, that neither said legal entity nor any of its directors, officers, partners, principal owners or managerial employees are currently debarred from bidding on public contracts by the State of Mississippi or any of its agencies; or by one or more of the other states or any of their agencies; or by the Federal Highway Administration. *Not 1 AFF*

Signature Connie Dingle
Title Accounting Asst / President



(SEAL)
Sworn before me this 10 day of March, 2023.

My commission expires NOV 28, 2025 Notary Public

NOTE: FAILURE TO PROPERLY SIGN AND NOTARIZE THIS AFFIDAVIT WILL DISQUALIFY THE BID.

SECTION E
BIDDER'S AGREEMENT

SECTION E – BIDDER’S AGREEMENT

BY Submission of this Agreement and respective PROPOSAL forms, which are both executed to

state that GREGORY COMPANIES LLC, DBA MURPHREE PAVING
(Name of Contractor)

1138 DL COLUMNS, TUPELO, MS 38801
(Address of Contractor)

a LIMITED LIABILITY COMPANY hereinafter called "Contractor",
(Corporation, Partnership, Limited Liability Company or Individual)

agrees to provide the services defined in the Contract Documents to the **CITY OF TUPELO, MISSISSIPPI**, hereinafter called "**OWNER**" in accordance with the Contract Documents provided to us for the prices included in Section D – Proposal. Furthermore, the Contractor will be available to begin and complete the work as specified in the Contract Documents and all prices included on the Proposal form shall be good for the entire Contract period, including as amended by Supplemental Agreement.

Signed, this the 13TH day of MARCH, 2023, the condition of the above obligation is such that whereas the Contractor has submitted to the **City of TUPELO** a certain BID FORM PROPOSAL, attached hereto and hereby made a part thereof, to enter into a contract in writing, for the construction of the proposed improvements defined within the Contract Documents for the **Tupelo Roadway Maintenance Program – 2023 Annual Bid** Project. At the request of the Owner, the Contractor agrees to sign and submit the necessary contract, insurance information, performance and payment bond, etc. in accordance with the terms provided by the Contract Documents for approval and final execution by the Owner.

IN WITNESS WHEREOF, the Contractor hereunto has signed this Agreement on the day and year first set forth above.

Gregory Companies LLC, dba Murphree Paving
CONTRACTOR NAME

[Signature]
CONTRACTOR SIGNATURE

President
CONTRACTOR TITLE

[Signature]
WITNESSED BY:

END OF SECTION

E-1



AGENDA REQUEST

TO: Mayor and City Council

FROM: Kevan Kirkpatrick, Director Cadence Bank Arena

DATE: March 22, 2023

SUBJECT: IN THE MATTER OF APPROVAL OF CADENCE BANK ARENA MINUTES OF FEBRUARY 27, 2023 **KK**

Request:

PLEASE REVIEW AND ACCEPT MINUTES OF FEBRUARY 27, 2023



CADENCE BANK
Arena & Conference Center

Tupelo Coliseum Commission
Regular Meeting Minutes
February 27, 2023

Be it known the Tupelo Coliseum Commission did meet in regular session Monday, February 27, 2023 at 3:00 p.m. in the Commerce Room with the following present:

Chair- Jason Hayden
Vice Chair- Neal McCoy
Commissioner- Nat Grubbs
Commissioner- Yvette Crump
Commissioner- Darrell Marecle
Commission Secretary- Cindy Murphy

Representatives of the City of Tupelo Present:
Kevan Kirkpatrick –Executive Director -Cadence Bank Arena and Conference Center
Rosiland Barr- Assistant CFO

Chair Jason Hayden called the meeting to order at 3:00 p.m.

Approval of Minutes from January 23, 2023 Regular Meeting

Commission Secretary Cindy Murphy made a motion to approve the minutes from January 2023 as written, seconded by Vice Chair Neal McCoy. All commission members voting aye, the motion passed.

Financial Report

Rosiland Barr discussed the financial report.

New Business

Change Order #1 for the Chiller Project was discussed for approval. Commissioner Nat Grubbs made a motion to approve, seconded by Vice Chair Neal McCoy. All commission members voting aye, the motion passed.

Deposit refund for Pontotoc School Reunion was discussed. Commissioner Darrell Marecle made a motion to approve, seconded by Commissioner Yvette Crump. All commission members voting aye, the motion passed.

Director's Report

Kevan began by updating us on our past projects. We had MoneyBagg Yo on 01/28 selling 4500 tickets. NE MS Championship Rodeo was on 02/04 with a first time sell out show. Victory Cheer was here on 02/17-18, Victory Gymnastics 01/24-25, Nate Bargatze on 02/25 and we had 19 meeting events.



Kevan also updated us on our upcoming events. We have Monster Jam on 03/4-5, Winter Jam 03/12, MS State Gymnastics 03/16-19 and 27 meeting events.

Old Business:

None was discussed

Beverage Approval:

Beverage approval was discussed for Monster Jam 03/04-05. Commissioner Yvette Crump motion to approve the beverage approval, seconded by Commission Secretary Cindy Murphy. All commissioners voted aye; the motion passed.

Check Approval:

Commissioner Nat Grubbs made a motion to approve the checks from January, seconded by Commission Darrell Marecle. All commissioners voted aye; the motion passed.

Adjournment:

Chair Jason Hayden adjourned the meeting at approximately 3:20 p.m.

Cindy Murphy
Secretary

Jason Hayden
Chair

AIA® Document G701™ – 2017

Change Order

PROJECT: <i>(Name and address)</i> 21036-BancorpSouth Arena Mech Upgrades	CONTRACT INFORMATION: Contract For: General Construction Date: 2/2/2022	CHANGE ORDER INFORMATION: Change Order Number: 001 Date: 1/12/2023
OWNER: <i>(Name and address)</i> BancorpSouth Arena & Conference Center 375 E. Main St. Tupelo, MS 38804	ARCHITECT: <i>(Name and address)</i> Corbett Legge & Associates, PLLC 431 W. Main St. Tupelo, MS 38804	CONTRACTOR: <i>(Name and address)</i> S. M. Lawrence Company, Inc. 1820 Skylark Drive Corinth, MS 38834

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

The original Contract Sum was	\$ 2,851,000.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 2,851,000.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 17,100.00
The new Contract Sum including this Change Order will be	\$ 2,868,100.00

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be as per the original contract.

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Corbett Legge & Associates, PLLC	S. M. Lawrence Company, Inc.	BancorpSouth Arena & Conference Center
ARCHITECT <i>(Firm name)</i>	CONTRACTOR <i>(Firm name)</i>	OWNER <i>(Firm name)</i>
		
SIGNATURE	SIGNATURE	SIGNATURE
John Benjamin, PE, Mechanical Engineer	Jonathan Overstreet, MS Division Manager	Kevan Kirkpatrick, Executive Director
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
1-12-23	2/7/23	2/9/23
DATE	DATE	DATE



AGENDA REQUEST

TO: Mayor and City Council

FROM: Kevan Kirkpatrick, Director Cadence Bank Arena

DATE: March 22, 2023

SUBJECT: IN THE MATTER OF APPROVAL OF CADENCE BANK ARENA MINUTES OF DECEMBER 19, 2022 **KK**

Amendment:

PLEASE REVIEW AND ACCEPT THE SURPLUS LIST FOR APPROVAL THAT COUNCIL APPROVED ON FEBRUARY 7, 2023. I FAILED TO UPLOAD THE LIST WITH MY MINUTES.

Items for Surplus

December 2022

Asset #	Tag#	Serial #	Item	Reason for surplus	
1	2481	14168	018THU7058	Motorola Radio	Broken beyond repair
2	2482	14169	018THU7060	Motorola Radio	Broken beyond repair
3	2483	14170	018THU7061	Motorola Radio	Broken beyond repair
4	2486	14173	018THU7071	Motorola Radio	Broken beyond repair
5	2488	14175	018THU7402	Motorola Radio	Broken beyond repair
6	2489	14176	018THWS452	Motorola Radio	Broken beyond repair
7	2493	14179	-	Push Mower	Broken and to be recycled
8	2803	14777	-	Television, HD LCD 26" w/Bracket	Broken beyond repair
9	2995	14732	9E001015	Copier	Broken and to be recycled
10	3313	None	F28PL00007265SCU	Cleaner, Carpet (Used)	Broken and to be recycled
11	3314	none	114F1058	TV/DVD	Broken beyond repair
12	3316	14721	SVNBV9BV9BP31R	HP Printer	End of life to be recycled
13	3580	15103	11060793	Scrubber, Riding Floor	Broken and to be recycled
14	3939	15315	-	Phone system	End of life to be recycled
15	3950	15325	018TNN5029	Motorola Radio	Broken beyond repair
16	4771	None	018TPSS275	Motorola Radio	Broken beyond repair
17	4773	None	018TPSS280	Motorola Radio	Broken beyond repair
18	4774	None	018TPSS287	Motorola Radio	Broken beyond repair
19	4775	16110	10125050002676	Vaccum Wave Industrial	Broken and to be recycled
20	4776	16111	-	Scrubber, Walk Behind	Broken and to be recycled
21	5522	None	B6115182	Kenwood Radio	Broken beyond repair
22	5525	None	B6115085	Kenwood Radio	Broken beyond repair
23	5531	None	B6115181	Kenwood Radio	Broken beyond repair
24	5533	None	B6115183	Kenwood Radio	Broken beyond repair
25	5769	None	B7313371	Kenwood Radio	Broken beyond repair
26	6194	None	WFW8540FW	Washer	Broken and to be recycled
27	6195	None	KM-1601SRJ3	Hoshizaki Ice Machine	End of life to be recycled
28	6204	None	B8416603	Kenwood Radio	Broken beyond repair
29	758	13990	C1F170D5381080	Monitor 17" GEM	Broken beyond repair

30	761	None	None	Monitor 17" GEM	Broken beyond repair
31	G00674	13650	None	Work Station/Cubicle	Broken and of no use
32	G01680	13583	-	Sound Equipment	End of life to be recycled
33	G02060	14043	-	Box Office Sign	Destroyed in renovation
34	G02179	14010	-	Welder	Broken and to be recycled
35	G04484	14015	-	Audio ACM8R	Broken and to be recycled
36	G05473	14044	-	Refrig Equip. (chiller)	End of life to be recycled
37	G06656	13985	008TCG0582	Motorola Radio	Broken and to be recycled
38	G06673	13649	-	Work Station/Cubicle	Broken and of no use
39	G06675	13651	None	Work Station/Cubicle	Broken and of no use
40	G06676	13652	None	Work Station/Cubicle	Broken and of no use
41	G06677	13653	None	Work Station/Cubicle	Broken and of no use
42	G06678	13654	None	Work Station/Cubicle	Broken and of no use
43	G06679	-	None	Work Station/Cubicle	Broken and of no use
44	None	None	158TJNP059	Motorola Radio	Broken beyond repair
45	None	None	018THV7735	Motorola Radio	Broken beyond repair
46	5516	None	None	INTERCOM SC-100 HAVEN	Destroyed in renovation
47	5523	NONE	B6115083	Kenwood Radio	Broken and of no use
48	5538	None	None	TV 32"	Broken and of no use
49	G02030	13604	LJD-K1202C/H339188	CRESCOR WARMER/HOLDER	Broken and to be recycled
50	G02032	13601	LJD-K1202C/H339188	CRESCOR WARMER/HOLDER	Broken and to be recycled
51	G02060	14043	None	BOX OFFICE SIGN	Destroyed in renovation
52	G04479	00470	None	TASCOM CD PLAYER	Broken and of no use
53	G04480	14014	None	TASCOM CASSETTE PLAYER	Broken and of no use



	Asset #	Tag#	Serial #	Item	Reason for surplus
1	none	none	MT9KG45344	Hitachi Brand TV	Broken and of no use
2	none	none	25005686NA	NEC Brand Monitor	Out of date and of no use
3	none	none	25008680NA	NEC Brand Monitor	Out of date and of no use
4	none	none	25008682NA	NEC Brand Monitor	Out of date and of no use
5	none	none	25008684NA	NEC Brand Monitor	Out of date and of no use
6	none	none	25008685NA	NEC Brand Monitor	Out of date and of no use
7	none	none	25008687NA	NEC Brand Monitor	Out of date and of no use
8	none	none	25008688NA	NEC Brand Monitor	Out of date and of no use
9	none	none	25008689NA	NEC Brand Monitor	Out of date and of no use
10	none	none	25008691NA	NEC Brand Monitor	Out of date and of no use
11	none	none	25008692NA	NEC Brand Monitor	Out of date and of no use
12	none	none	25008756NA	NEC Brand Monitor	Out of date and of no use
13	none	none	25008758NA	NEC Brand Monitor	Out of date and of no use
14	none	none	25008759NA	NEC Brand Monitor	Out of date and of no use
15	none	none	25008760NA	NEC Brand Monitor	Out of date and of no use



AGENDA REQUEST

TO: Mayor and City Council
FROM: Johnny Timmons, Manager TW&L
DATE: March 28, 2023
SUBJECT: IN THE MATTER OF REQUEST FOR APPROVAL OF SURPLUS ITEMS JT

Request:

I respectfully request your approval to surplus the following items:

Description

- 2012 Ford F-150 Pick Up Truck, VIN 1FTMF1C3CFA45912 (Unit 7)
- 2013 Ford F-350 1-Ton Pick Up Truck, VIN 1FD89W3AT6DEA20155 (Unit 21A)

After declaration as surplus, these items will be sold thru the city auction in May 2023.

Thank you for your cooperation.



AGENDA REQUEST

TO: Mayor and City Council

FROM: Johnny Timmons, Manager TW&L

DATE: March 30, 2023

SUBJECT: IN THE MATTER OF APPROVAL OF THE TRAFFIC COMMITTEE
MINUTES FROM MARCH 23, 2023 **JT**

Request:

Attached for your review and approval are the Tupelo Traffic Committee summary and minutes from our meeting on March 23, 2023.

Memo

To: Tupelo City Council
From: Tupelo Traffic Committee
Subject: Review/Approve Traffic Committee Minutes of March 23, 2023
Date: March 30, 2023

Attached are the minutes of the Traffic Committee Meeting on March 23, 2023. The following is a summary of their actions.

Old Business:

1. A request from The Grove Neighborhood Association c/o Mr. Henry Robinson, 529 Wooten Cove, Tel. 769-251-3315, for the installation of speed tables throughout the neighborhood.

Action: Approved to send packet and let them get signatures

2. A request from Lee Long, 68 Harvester Square, lee/long@bxs.com, for the installation of speed tables on Harvester Square.

Action: Approved to send packet and let them get signatures

3. A request from Ms. Carolyn Roland, 3762 Lansdowne Drive, Tel. 662-321-1075, for the installation of speed tables.

Action: Approved to send packet and let them get signatures

4. A request from Councilman Chad Mims, Ward 1, for the installation of a 4-way stop at Country Club Road and Strain Street.

Action: Denied

5. A request from Mr. Philip Mansur, 11 Locust Lane, Tel. 662-810-7662, philipmansur7@gmail.com, for the installation of stop signs on Locust Lane at the intersections of Vermelle Cove/Locust Lane and Westwind Drive/Locust Lane.

Action: Denied

New Business

1. A request from Mrs. Janet Gaston, Councilwoman Ward 6, for the installation of solar stop signs at Thomas Street and Pemberton Avenue.

Action: Approved

2. A request from Mrs. Janet Gaston, Councilwoman Ward 6, for the installation of walking/bike lanes on both sides of Springlake Drive with 3-foot distance signs.

Action: Approved

3. A request from Mr. Stephen Speer, 1756 Hamm Street, Tel. 662-213-9118, scspeer72@gmail.com, for the installation of speed tables on Hamm Street.

Action: Does not qualify

4. A request from Ms. Sonya Crayton, 2961 Beasley Drive, Tel. 662-231-3347, sonya-crayton2000@yahoo.com, for the installation of speed tables on Beasley Drive.

Action: Does not qualify

5. A request from Mr. Jack Foster, 1018 Ridgepark Drive, Tel. 662-231-4095, jbfoster67@gmail.com, for the installation of a 4-way stop at Jeff Homan Blvd and Graham Drive (currently a 2-way stop on Graham Drive).

Action: Postponed

6. A request from Mr. Robert Hereford for the following:
 - a) Installation of a 4-way stop at the intersection of Timberlane Road and Countrywood Road
 - b) Installation of speed breakers at intervals on Coleman Circle

Action: Denied

7. A request from Ms. Lucia Randle, Executive Director DTMSA, for the removal of the Downtown Tupelo Financial Subdistrict from the City of Tupelo's 2-hour parking restrictions. (See attachment "A")

Action: Approved modified map (See attachment "C")

8. A request from Mrs. Aubrei Wilson, 2201 Holmes Street, aubreyoungwilson@gmail.com, for the installation of speed tables on Holmes Street.

Action: Does not qualify

9. A request from Mr. Charles Wikle, 9 Jackson Square, Tel. 662-213-5466, cwwcmw12@gmail.com, for the installation of a convex traffic mirror on W. Jackson Street across from the entrance to Jackson Square.

Action: Approved to allow homeowner's to install mirrors on their own columns

10. A request from Ms. Caroline Beene, Parkway Terrace Apts # 72, 2700 W. Main Street, Tel. 662-401-5505, carolinebeene@gmail.com, for the installation of a stop sign or caution light at the exit from the Taco Bell parking lot onto the drive into Parkway Terrace Apartments.

Action: No action taken – private property

11. A request from Mr. Duke Loden, Ridgeway Homeowner's Association, for the installation of speed tables on Ridgeway Drive and Ridgemont Drive.

Action: Approved to send packet and let them get signatures

Study Item

1. A request from Ms. Bridgett Betts, Dynasty College at 449 N. Front Street, Tel. 662-841-0710, for the following:
- A reduction of the speed limit to 30 mph near the entrance to the Dynasty College parking lot
 - Signs and flashing lights on the north and south sides of the entrance, warning drivers that they are in a school zone
 - A crosswalk on Front Street from the school's parking lot to the public parking lot, north of the Tupelo Police Department
 - Permission for students to park in the public parking lot north of the Tupelo Police Department.
- (See attachment "B")

**MINUTES OF THE TUPELO TRAFFIC COMMITTEE
MARCH 23, 2023**

A regular meeting of the Tupelo Traffic Committee was held on March 23, 2023, at 10:00 am in the council chambers on the 2nd floor at City Hall. Members present were Mr. Dennis Bonds, Mr. Jason Rush, Mr. Norman Cruse, Mr. Barton Wynn and Mr. Mike Williams. Officer Patrick Johnson, Mr. Michael Montgomery, Ms. Laura Kramer and Mr. Emmitt Foster were absent.

Audience members were Mr. Johnny Timmons, Manager TW&L, Mr. Don Lewis, COO, Mr. Chuck Williams, Public Works Director, and Mrs. Janet Gaston, Councilwoman Ward 6.

Call to Order

The meeting was called to order by Mr. Dennis Bonds.

Old Business

1. **A request from The Grove Neighborhood Association c/o Mr. Henry Robinson, 529 Wooten Cove, Tel. 769-251-3315, for the installation of speed tables throughout the neighborhood.**

Mr. Dennis Bonds made a motion to approve this request, along with items 2 and 3 of Old Business, since the Speed Table Policy has been adopted and the streets meet the requirement of the residential classification. Mr. Jason Rush seconded the motion and it passed unanimously. The requesters will be sent a packet to explain the process and get the required signatures for approval.

2. **A request from Lee Long, 68 Harvester Square, lee/long@bxs.com, for the installation of speed tables on Harvester Square.**

See item #1 above

3. **A request from Ms. Carolyn Roland, 3762 Lansdowne Drive, Tel. 662-321-1075, for the installation of speed tables.**

See item #1 above

4. **A request from Councilman Chad Mims, Ward 1, for the installation of a 4-way stop at Country Club Road and Strain Street.**

Mr. Dennis Bonds noted that the traffic count does not qualify this intersection for a 4-way stop according to the Manual of Uniform Traffic Control Devices (MUTCD). Also, there have been no accidents reported here in the last 12 months. Therefore, Mr. Mike Williams made a motion to deny this request which was seconded by Mr. Jason Rush. The motion passed unanimously.

5. **A request from Mr. Philip Mansur, 11 Locust Lane, Tel. 662-810-7662, philipmansur7@gmail.com, for the installation of stop signs on Locust Lane at the intersections of Vermelle Cove/Locust Lane and Westwind Drive/Locust Lane.**

Mr. Dennis Bonds noted that Mr. Mansur is requesting these stop signs to help slow the speed of traffic in the area. He also noted that the MUTCD does not allow the use of stop signs to slow traffic. Mr. Jason Rush made a motion to deny this request. It was seconded by Mr. Mike Williams and it passed unanimously.

New Business

1. **A request from Mrs. Janet Gaston, Councilwoman Ward 6, for the installation of solar stop signs at Thomas Street and Pemberton Avenue.**

Mr. Jason Rush asked if the request is to replace all four (4) stop signs with solar or just the two (2) on Thomas Street. Mr. Dennis Bonds said that he would check the crash history to see if all four are warranted to just the two. Mr. Jason Rush made a motion to approve this request for either two or four solar stop signs, depending on what the crash history shows. Mr. Barton Wynn seconded the motion and it passed unanimously.

2. **A request from Mrs. Janet Gaston, Councilwoman Ward 6, for the installation of walking/bike lanes on both sides of Springlake Drive with 3-foot distance signs.**

Mr. Jason Rush noted that, if approved, the street is wide enough and would be striped only for a bike lane with the 3-foot distance noted on the ground within the lane. Mrs. Gaston stated that she would be amendable to this. Therefore, Mr. Dennis Bonds made a motion to approve this item. The motion was seconded by Mr. Mike Williams and it passed unanimously.

3. **A request from Mr. Stephen Speer, 1756 Hamm Street, Tel. 662-213-9118, scspeer72@gmail.com, for the installation of speed tables on Hamm Street.**

Mr. Dennis Bonds noted that Hamm Street is classified as a Local Road and does not qualify for speed tables.

4. **A request from Ms. Sonya Crayton, 2961 Beasley Drive, Tel. 662-231-3347, sonya-crayton2000@yahoo.com, for the installation of speed tables on Beasley Drive.**

Mr. Dennis Bonds noted that Beasley Drive is classified as a Local Road and does not qualify for speed tables.

5. **A request from Mr. Jack Foster, 1018 Ridgepark Drive, Tel. 662-231-4095, jbfoster67@gmail.com, for the installation of a 4-way stop at Jeff Homan Blvd and Graham Drive (currently a 2-way stop on Graham Drive).**

Mr. Dennis Bonds made a motion to postpone this request until a traffic count and crash history could be obtained. Mr. Norman Cruse seconded the motion and it passed unanimously.

6. **A request from Mr. Robert Hereford for the following:**
 - a) **Installation of a 4-way stop at the intersection of Timberlane Road and Countrywood Road**
 - b) **Installation of speed breakers at intervals on Coleman Circle**

Mr. Dennis Bonds stated that the TPD records do not show any crashes at the intersection of Timberlane Road and Countrywood Road in the past 12 months. According to the MUTCD, there must be at least five (5) accidents to qualify an intersection for a 4-way stop. Also, although Coleman Circle is classified as a residential street and would qualify for speed tables, Mr. Hereford stated that he wants the speed tables to slow down ATV's that are driving illegally on the road. Mr. Jason Rush made a motion to deny both items, based on the following:

- (a) Does not meet the requirements for a 4-way stop set forth in the MUTCD;
- (b) Do not want to install speed tables to control illegal ATV use – liability issues.

Mr. Norman Cruse seconded the motion to deny both items and it passed unanimously. Mr. Dennis Bonds said that he would ask the TPD to help monitor Coleman Circle and stop the ATV's on the road.

7. **A request from Ms. Lucia Randle, Executive Director DTMSA, for the removal of the Downtown Tupelo Financial Subdistrict from the City of Tupelo's 2-hour parking restrictions. (See attachment "A")**

Mrs. Lucia Randle provided a map of the requested area (attachment "A"), but Mr. Jason Rush noted that it would be less confusing for out of town guests to Tupelo and the TPD for enforcement to relinquish the 2-hour parking restrictions from Troy Street south. (See attachment "C") A motion was made by Mr. Norman Cruse to approve the recommendation in attachment "C" and was seconded by Mr. Dennis Bonds. The motion passed unanimously.

8. **A request from Mrs. Aubrei Wilson, 2201 Holmes Street, aubreyoungwilson@gmail.com, for the installation of speed tables on Holmes Street.**

Mr. Dennis Bonds noted that Holmes Street is classified as a Local Road and does not qualify for speed tables.

9. **A request from Mr. Charles Wikle, 9 Jackson Square, Tel. 662-213-5466, cwwcmw12@gmail.com, for the installation of a convex traffic mirror on W. Jackson Street across from the entrance to Jackson Square.**

Mr. Dennis Bonds and Mr. Jason Rush noted that this would not be a traffic committee or city issue. They both also noted that the best place for the mirrors would be on the columns coming out of Jackson Square. Mr. Bonds said he would talk to Dr. Wikle and let him know that the homeowners in Jackson Square can install these themselves on their own property.

10. **A request from Ms. Caroline Beene, Parkway Terrace Apts # 72, 2700 W. Main Street, Tel. 662-401-5505, carolinebeene@gmail.com, for the installation of a stop sign or caution light at the exit from the Taco Bell parking lot onto the drive into Parkway Terrace Apartments.**

Mr. Dennis Bonds informed the committee that this driveway and the Taco Bell parking lot are not city streets. The city cannot install a stop sign or caution light. He did note that he would follow up with Taco Bell and see if they would be willing to install a stop sign themselves.

11. **A request from Mr. Duke Loden, Ridgeway Homeowner's Association, for the installation of speed tables on Ridgeway Drive and Ridgemont Drive.**

Mr. Dennis Bonds said these roads are classified as residential streets and would qualify for speed tables. Mr. Jason Rush noted that speed tables must be installed in pairs. Mr. Dennis Bonds made a motion to approve this request and send Mr. Loden the packet explaining the process and to get the required signatures. Mr. Mike Williams seconded the motion and it passed unanimously.

Study Item

1. **A request from Ms. Bridgett Betts, Dynasty College at 449 N. Front Street, Tel. 662-841-0710, for the following:**
- a) **A reduction of the speed limit to 30 mph near the entrance to the Dynasty College parking lot**
 - b) **Signs and flashing lights on the north and south sides of the entrance, warning drivers that they are in a school zone**
 - c) **A crosswalk on Front Street from the school's parking lot to the public parking lot, north of the Tupelo Police Department**
 - d) **Permission for students to park in the public parking lot north of the Tupelo Police Department.**
- (See attachment "B")**

Mr. Dennis Bonds stated that he would speak with Ms. Betts about her request and report at the next meeting.

With there being no further business, Mr. Norman Cruse made a motion to adjourn the meeting. Mr. Jason Rush seconded the motion and it passed unanimously.

Submitted by: Pam Blassingame



December 27, 2022

Dear City of Tupelo Traffic Committee:

I am writing to request the removal of the Downtown Tupelo Financial Subdistrict from the City of Tupelo 2-hour Parking restrictions. We have received several requests from businesses in this area to be removed. The Financial Subdistrict primarily consists of banking and finance offices and there is ample parking to accommodate customers.

I have attached a map which outlines this area for your reference.

Thank you for your consideration and I am happy to answer any questions or concerns.

Sincerely,

A handwritten signature in blue ink that reads "Lucia Randle".

Lucia Randle
Executive Director
Downtown Tupelo Main Street Association





DYNASTY COLLEGE

449 N. Front St., Tupelo, MS 38804
662-841-0710

www.dynastycollege.net

ADVISORY BOARD

Bridgett Betts, Chairperson
Eloise Mayfield, Member
Elisha Clanton, Member
Lonnie Crane, Member
Gloria Ford, Member

ADMINISTRATION

Kenneth Mayfield, Pres. & CEO
Pheleshia Buchanan, Academic Dir.
Misty Kidd, Administrative Dir.
Amanda Goggins, Administrative Asst.

Councilwoman Nettie Davis
City of Tupelo, Ward 4
Tupelo, MS

Re: Front Street traffic in front of Dynasty College

Dear Councilwoman Davis:

This letter is to request your assistance regarding the speed of traffic on Front Street in the vicinity of Dynasty College. Dynasty College is open Mondays through Fridays and has plans to start opening on Saturdays, in the near future. Over 46 students are presently enrolled, and enrollment is increasing, rapidly. Additionally, we have a staff of eight and clients who are serviced regularly by the school.

With the speed of traffic in front of the school, it is very difficult to safely enter or exit the school's parking lot. Specifically, we are requesting the following from the appropriate governmental body of the City of Tupelo:

1. A reduction of the speed limit to 30 mph near the entrance to the Dynasty College parking lot.
2. Signs and flashing lights on the north and south sides of the entrance, warning drivers that they are in a school zone;
3. A crosswalk on Front Street from the school's parking lot to the public parking lot, *north of the Tupelo Police Headquarters; and*
4. Permission for students to park in the public parking lot north of the Tupelo Police Headquarters.

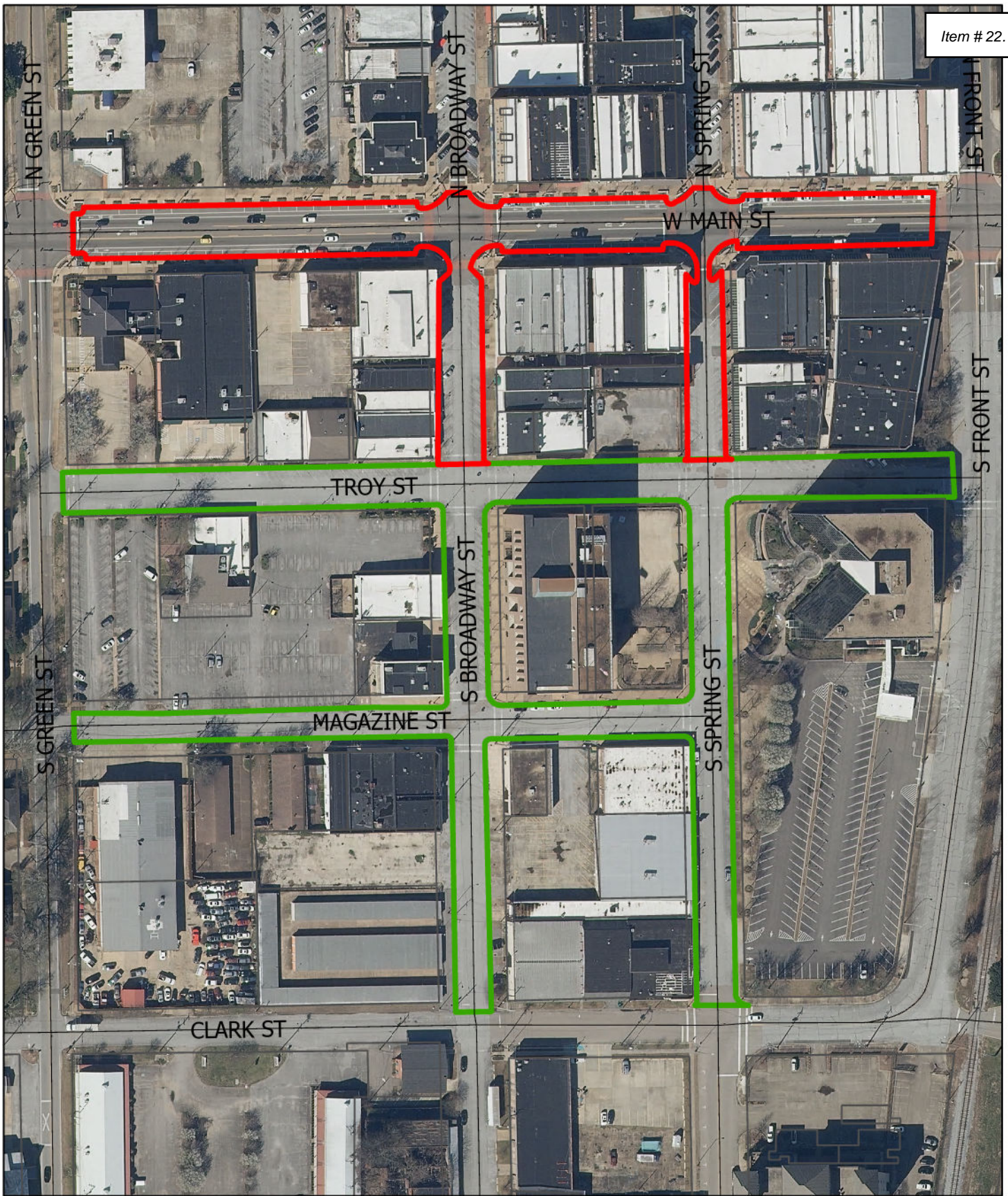
We will gladly appear before a *committee or the Tupelo City Council* to further explain our requests in this letter.

Thank you for your help.

Sincerely,

Bridgett Betts, Chairperson

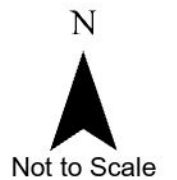
BB/pa



FINANCIAL OVERLAY DISTRICT PARKING



March 24, 2023





AGENDA REQUEST

TO: Mayor and City Council

FROM: Missy Shelton, Council Clerk

DATE: March 29, 2023

SUBJECT: IN THE MATTER OF LEGGETT & PLATT 0341, 0908, AND 4201 2023 TAX EXEMPTION **BL**

Request:

For your review and approval – to be moved to action agenda.

Leggett & Platt

March 17, 2023

Tupelo City Council
 City Hall Annex
 P.O. Box 1485
 Tupelo, Mississippi 38802

RE: 2023 Ad Valorem Exemption Application for Leggett & Platt Components Company, Inc.

Dear Tupelo City Council Members:

We are enclosing four originals of the Application for Ad Valorem Exemption under Section 27-31-105 and 27-31-101, We ask that you consider our applications at your earliest convenience.

We have filed our exemption applications on the same basis that we filed our property tax renditions: a separate rendition and exemption application for each plant location. We find that this aids both us and the assessor's office in tracking exempt and taxable assets. However, we believe that Leggett & Platt Components Company, Inc. in its entirety constitutes an enterprise under the City of Tupelo Economic Incentives Policy, and that the investment threshold is most appropriately measured on a whole-corporation basis. Taken as a whole, Leggett & Platt Components Company, Inc. easily exceeds the \$500,000 minimum investment requirement, as shown in the table below:

<u>Branch</u>	<u>Investment</u>
0341	\$ 173,482.21
0908	\$ 248,861.00
4201	\$ 381,955.50
Total	<u>\$ 804,298.71</u>

We appreciate our long history with the City of Tupelo and believe our capital investment there demonstrates our commitment. Please do not hesitate to contact me between 8:00 a.m. and 5:00 p.m. CST at (417) 358-8131, extension 22335 if you have questions or need additional information.

Very truly yours,

LEGGETT & PLATT COMPONENTS COMPANY, INC.

Diane Burghart

Diane Burghart
 Staff Vice President – Domestic Tax

Enclosures

APPLICATION FOR AD VALOREM TAX EXEMPTION

AS AUTHORIZED BY SECTION 27-31-101, et seq.,
MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE Leggett & Platt Components Company, Inc. #0341

PHYSICAL ADDRESS 115 N. Industrial Road, Tupelo, MS 38801

TYPE OF INDUSTRY Manufacturing PRODUCT/SERVICE Furniture

LOCATION - COUNTY Lee CITY Tupelo

DATE OF COMPLETION December 31, 2022 YEARS REQUESTED 10

NEW (SECTION 27-31-101) _____ EXPANSION (SECTION 27-31-105) X

NEW JOBS _____ ESTIMATED PAYROLL _____

TRUE VALUE OF PROPERTY EXEMPTED \$173,482.21

*Attach an itemized list of property to be exempted as Exhibit "A".

The applicant request that the Board approve this application by an order spread on its minutes declaring that the above property be exempt from all ad valorem taxation except school taxation for the period requested. The applicant further request that the application and certified approval of exemption be forwarded to the Mississippi Department of Revenue and upon approval and certification by the Department, the Board enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the applicant. This application is submitted on the 15 day of March, 2023.

Leggett & Platt Components Company, Inc. #0341
Applicant (Name of Taxpayer)

By: Diane Burghart

Title: Diane Burghart, Staff VP-Domestic Tax

ATTEST:

SWORN TO AND SUBSCRIBED before me this the 15th day of March, 2023.

Rhonda Kay Crain Mrs.
NOTARY PUBLIC

My Commission Expires 8/4/2024
(SEAL)

RHONDA KAY CRAIN MRS.
Notary Public - Notary Seal
State of Missouri
Commissioned for Jasper County
My Commission Expires: August 04, 2024
Commission Number: 12379298

EXHIBIT A

LEGETT & PLATT COMPONENTS COMPANY, INC. #0341
115 N. INDUSTRIAL ROAD
TUPELO, MS 38801

MACHINERY & EQUIPMENT	73,364.21
INVENTORY	<u>100,118.00</u>
TOTAL	<u><u>173,482.21</u></u>

NOTE: A MORE DETAILED LIST OF THE EQUIPMENT IS ATTACHED
HERETO AS SCHEDULE 1.

LEGGETT & PLATT COMPONENTS COMPANY, INC. #0341
 SCHEDULE 1

DETAILED LISTING OF TANGIBLE PROPERTY

ASSET NUMBER	DESCRIPTION	COST	ACQ DATE	NEW/USED
MACHINERY & EQUIPMENT				
601066	LAMINATOR SN RTR-024 BELT STRATA	5,940.36	1/14/2022	PURCHASED NEW
601067	FORKLIFT #10 BATTERY & CHARGER	11,352.70	1/18/2022	PURCHASED NEW
601252	DEKA BATTERY 48 VOLT W/CHARGER	10,560.36	4/4/2022	PURCHASED NEW
601406	REBUILT JUKI LU-2201N-7 SWNG HD 3 OF 3	2,842.00	1/26/2022	PURCHASED NEW
601443	DEKA FORKLIFT BATTERY #11	7,760.71	8/30/2022	PURCHASED NEW
601444	FRONT DOCK RAMP LEVELER	20,773.38	8/24/2022	PURCHASED NEW
601527	DEKA BATTERY & OPPORTUNITY CHARGER #6	14,134.70	8/29/2022	PURCHASED NEW
	TOTAL MACHINERY & EQUIPMENT	<u>73,364.21</u>		
INVENTORY				
		<u>100,118.00</u>		
	TOTAL INVENTORY-RAW MATERIALS	<u>100,118.00</u>		
	TOTAL VALUE OF PROPERTY	<u><u>173,482.21</u></u>		

EXHIBIT A

**LEGGETT & PLATT COMPONENTS COMPANY, INC. #0908
1921 SOUTH GREEN STREET
TUPELO, MS 38804**

MACHINERY & EQUIPMENT	0.00
INVENTORY	<u>248,861.00</u>
TOTAL	<u><u>248,861.00</u></u>

**NOTE: A MORE DETAILED LIST OF THE EQUIPMENT IS ATTACHED
HERETO AS SCHEDULE 1.**

LEGGETT & PLATT COMPONENTS COMPANY, INC. #0908
SCHEDULE 1

DETAILED LISTING OF TANGIBLE PROPERTY

ASSET NUMBER	DESCRIPTION	COST	ACQ DATE	NEW/USED
INVENTORY				
	INVENTORY - RAW MATERIALS	248,861.00		
	TOTAL INVENTORY-RAW MATERIALS	<u>248,861.00</u>		
	TOTAL VALUE OF PROPERTY	<u><u>248,861.00</u></u>		

THE FOLLOWING ASSETS WERE INCLUDED IN THE 2022 EXEMPTION BUT HAD A SUBSEQUENT COST ADJUSTMENTS DURING 2022. PLEASE INCLUDE THE FOLLOWING ADDITIONAL COST ON PPIN 014762:

MACHINERY & EQUIPMENT

600932	QUARRATA INFEED THNDRBLT CNVYR	150.44	1/29/2021	
600933	QUARRATA ROLLFLEX ADHESIVE MACH	1,455.81	1/29/2021	
600934	QUARRATA OUTFEED THNDRBLT CNVYR	150.44	1/29/2021	
600935	MATTRESS PRESS 1	442.57	1/29/2021	
600937	84INX84IN AIR TABLE 1	110.59	1/29/2021	
600942	GMS 1050 FR BAG STUFFER	280.29	1/29/2021	
600943	FR BAG CLOSER W/JUKI SEWING HD	593.29	1/29/2021	
600945	SWIVEL BU TABLE SS KING SIZE 1	67.35	1/29/2021	
600946	SWIVEL BU TABLE SS KING SIZE 2	67.35		
	TOTAL MACHINERY & EQUIPMENT	<u>3,318.13</u>		
	COST ADDITIONS GRAND TOTAL	<u><u>3,318.13</u></u>		

APPLICATION FOR AD VALOREM TAX EXEMPTION

AS AUTHORIZED BY SECTION 27-31-101, et seq.,
MISSISSIPPI CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE Leggett & Platt Components Company, Inc. #4201

PHYSICAL ADDRESS 2071 S. Green Street, Tupelo, MS 38801

TYPE OF INDUSTRY Manufacturing_PRODUCT/SERVICE Furniture Components

LOCATION - COUNTY Lee CITY Tupelo

DATE OF COMPLETION December 31, 2022 YEARS REQUESTED 10

NEW (SECTION 27-31-101) _____ EXPANSION (SECTION 27-31-105) X

NEW JOBS _____ ESTIMATED PAYROLL _____

TRUE VALUE OF PROPERTY EXEMPTED \$381,955.50

**Attach an itemized list of property to be exempted as Exhibit "A".
The applicant request that the Board approve this application by an order spread on its minutes declaring that the above property be exempt from all ad valorem taxation except school taxation for the period requested. The applicant further request that the application and certified approval of exemption be forwarded to the Mississippi Department of Revenue and upon approval and certification by the Department, the Board enter a final order on its minutes granting the exemption. The above information is true and correct as certified by the applicant. This application is submitted on the 15 day of March, 2023.*

Leggett & Platt Components Co., Inc. #4201
Applicant (Name of Taxpayer)

By: Diane Burghart

Title: Diane Burghart, Staff VP-Domestic Tax

ATTEST:

SWORN TO AND SUBSCRIBED before me this the 15th day of March 2023.

8/4/2024
My Commission Expires

Rhonda Kay Crain Mrs.
NOTARY PUBLIC

[SEAL]

RHONDA KAY CRAIN MRS.
Notary Public - Notary Seal
State of Missouri
Commissioned for Jasper County
My Commission Expires: August 04, 2024
Commission Number: 12379298

EXHIBIT A

L&P MISSISSIPPI MANUFACTURING, INC. #4201
2071 S. GREEN ST.
TUPELO, MS 38804

MACHINERY & EQUIPMENT	<u>381,955.50</u>
TOTAL	<u><u>381,955.50</u></u>

NOTE: A MORE DETAILED LIST OF THE EQUIPMENT IS ATTACHED
HERETO AS SCHEDULE 1.

LEGGETT & PLATT COMPONENTS COMPANY, INC. #4201
 SCHEDULE 1

Item # S1.

DETAILED LISTING OF TANGIBLE PROPERTY

ASSET NUMBER	DESCRIPTION	COST	ACQ YEAR	NEW/USED
MACHINERY & EQUIPMENT				
399334000005	RE-LINE TUMBLER	44,279.38	10/4/2022	PURCHASED NEW
413874000002	BRAKE & CLUTCH UNIT REPAIR	27,283.20	1/28/2022	PURCHASED NEW
600380000003	3RD MOBILIZATION DECEMBER 2021	197,759.86	1/1/2022	PURCHASED NEW
601070	FORKLIFT BATTERIES W/CHARGERS (2)	25,947.50	1/28/2022	PURCHASED NEW
601199	A15 RAM REPAIR	29,983.10	1/4/2022	PURCHASED NEW
601319	DEKA FORKLIFT BATTERY 2734AL	9,877.94	4/27/2022	PURCHASED NEW
601320	DEKA FORKLIFT BATTERY 2895CL	9,877.94	4/27/2022	PURCHASED NEW
601321	DEKA FORKLIFT BATTERY 2729AL	8,827.47	4/27/2022	PURCHASED NEW
601322	DEKA FORKLIFT BATTERY 2730AL	8,827.46	4/27/2022	PURCHASED NEW
601323	DEKA FORKLIFT BATTERY 0464EL	10,421.05	6/14/2022	PURCHASED NEW
601324	DEKA FORKLIFT BATTERY 4113EL	8,870.60	6/14/2022	PURCHASED NEW
	TOTAL MACHINERY & EQUIPMENT	381,955.50		
	TOTAL VALUE OF PROPERTY	381,955.50		



AGENDA REQUEST

TO: Mayor and City Council

FROM: Tanner Newman, Director of Development Services

DATE: April 4, 2023

SUBJECT: IN THE MATTER OF REVIEW/APPROVE REQUEST TO FORM THE GROVE NEIGHBORHOOD ASSOCIATION TN

Request:

Review the attached petition from homeowners of the Grove neighborhood and approve their request to establish the Grove Neighborhood Association.

PETITION OF RECOGNITION

We, the undersigned and residents of the Grove Neighborhood, hereby petition the City Council to recognize our neighborhood association by the City of Tupelo.

NAME

ADDRESS

Chris Hamellen	5016 Lockett Ln, Tupelo
Devin Kammille	5216 Lockett Ln, Tupelo MS
Kathie Cook	530 Starling Cove Tupelo, MS
James W. Johnson	544 Starling Cove, Tupelo, MS 38801
Deborah Hutschette	511 Worcester Cove, Tupelo 38801

PETITION OF RECOGNITION

We, the undersigned and residents of the Grove Neighborhood, hereby petition the City Council to recognize our neighborhood association by the City of Tupelo.

NAME

ADDRESS

William G. (Bud) Browning 5223 Lackey Lane Tupelo, MS 38801

Annie Browning 5223 Lackey Lane, Tupelo MS 38801

Thomas & Mildred Magee 5172 Lackey Lane Tupelo, MS 38801

Jindra Davis 407 Wade Core Tupelo MS 38801

Toumae Brown 5224 Lackey Ln Tupelo

THOMAS & NORMA GREEN 5791 LACKEY LN TUPELO MS 38801

John and Ethel Jones 5200 Lackey Lane, Tupelo, MS 38801

Lupice Walker 5144 Lackey Ln Tupelo, MS 38801

PETITION OF RECOGNITION

We, the undersigned and residents of the Grove Neighborhood, hereby petition the City Council to recognize our neighborhood association by the City of Tupelo.

NAME

ADDRESS

Dale Walker 535 Wright CV Tupelo, MS 38801

Thelma Rupert 530 Wright CV Tupelo, MS 38801

Stephen Parker 5165 Coonewah Trl Tupelo, MS 38801

Danny L. Hazel 5133 COONEWAH TRAIL TUPELO, MS 38801

PETITION OF RECOGNITION

We, the undersigned and residents of the Grove Neighborhood, hereby petition the City Council to recognize our neighborhood association by the City of Tupelo.

NAME

ADDRESS

Hartivos Aguiar/Latoya Thomas 5160 Coonewah Trail

Ronald [unclear] 5108 Coonewah Trail

Mary Jimenez 5120 Lackey LN

D. L. Pantaleo 5134 Coonewah Trl.

Barbara Sullivan 5039 Lackey Ln

Marnell Duane 5076 Coonewah Tr

June C. Mitchell ~~23~~ 5119 Lackey Lane 38801

PETITION OF RECOGNITION

We, the undersigned and residents of the Grove Neighborhood, hereby petition the City Council to recognize our neighborhood association by the City of Tupelo.

NAME

ADDRESS

Mark/Pamela Davis	553 Coonewah Cove Tupelo
Susan Albert	465 Coonewah Cove Tupelo
Keila Glenn	443 Coonewah Cv. Tupelo, MS
Jasmine Herford	439 COONEWAH COVE
Sherry Whitehead	423 Coonewah Cv Tupelo MS
Jennifer Lindsey	531 Coonewah Cv. Tupelo, MS
Sandra Bolden	5208 Coonewah Trail
Allen Rogers	5709 Coonewah Trail

Grove Neighborhood Association

By-Laws

NAME

The name of the group shall be "The Grove Neighborhood Association". Here in after referred to as the Association. The boundaries will include Coonewah Trl., Coonewah Cv., Lackey Lane, Wooten Cv., Starling Cv., Wade Cv. and Wright Cv.

PURPOSES

The purpose for which the Association is organized are:

- a. To enhance the livability of the area by establishing and maintaining an open line of communications and liaison between the neighborhood, government agencies and other neighborhoods.
- b. To provide an open process by which all members of the neighborhood may involve themselves in the affairs of the neighborhood.

MEMBERSHIP

Membership in the Association shall be open to all residents within the boundaries of the Association.

DUES

Annual voluntary dues shall be \$100.00 payable no later than March 1 of each calendar year. All monies shall be delivered to the Treasurer of record.

MEETINGS

General Membership meetings shall be held at least two times per calendar year held on days decided upon by a majority vote of the Board of Directors. One of the membership meetings shall be designated as an annual meeting. At this

meeting the President shall report on the state of the association. The Treasurer shall give an annual financial report. Election for Members of the Board shall be held. Notification of all General Membership meetings shall require seven days written or telephone notice to all members of the Association. All meetings are open to the general membership.

The President shall prepare the agenda for each meeting. Any member may suggest an item to be added to the agenda by submitting the item in writing at least five (5) days prior to the meeting.

QUORUM

A quorum for any meeting of the Association shall be a minimum of seven (7) members present to conduct official business.

OFFICERS (BOARD OF DIRECTORS)

The officers shall be the President, Vice President, Secretary, Treasurer and committee chairpersons. Officers cannot be absent more than three (3) meetings. Officers shall be elected in March every two (2) years by ballot. If an officer is unable to perform his/her duties prior to the end of said term, notice shall be given the Board in writing. The President shall appoint a replacement to finish that term with Board approval.

Duties of the Officers:

- a. President: The President shall prepare the agenda and preside at all meetings of the board and membership, shall appoint chairs of committees with majority approval of the Board.
- b. Vice President: The Vice President shall assist the President and preside at meetings in the absence of the President.
- c. Secretary: The Secretary shall keep minutes and written records of majority and minority opinions expressed at all meetings; shall be responsible for all

correspondence for the Association, and shall make all records of the Association available for inspection.

- d. Treasurer: The Treasurer shall be held accountable for all funds and shall give an accounting at each meeting; shall receive, safekeep and disburse the Association funds. Each disbursement shall require the signature of one other Board member. Association expenses incurred will be reimbursed upon receipt of actual expenditures.

AMENDMENTS

The by-laws may be amended at any regular meeting. Two-thirds (2/3) of the members in attendance must approve the amendment. Officers cannot be absent more than 3 meetings. Anyone raising money in the name of the Grove Neighborhood Association must have prior written consent from the Association.