City of Gulfport, Mississippi

Agenda

City Council

2309 15th Street
Gulfport, MS 39501

Thursday, September 29, 2022 **3:30 PM** ***Gulfport City Hall Council Chambers***

3:30 P.M.

Declaration of Special Call Meeting

Policy Issues

Ordinances

1 Ordinance - providing for the salary of compensation for one (1) "Budget Analyst" position in the Department of Finance and Accounting, and for related purposes. *(Grade staying the same - Grade 205)*

2 Ordinance - providing for the salary of compensation for the City Attorney position in the Legal Department, and for related purposes. *(change in Grade from Grade 212 to Grade 213)*

3 Ordinance - providing for the salary of compensation for one (1) "Civil Service Clerk" part-time position, and for related purposes. *(creation of new position - Grade 100)*

4 Ordinance - providing for the salary of compensation for one (1) "Clerk III - Sportsplex" position in the Department of Leisure Services, and for related purposes. *(changing Grade from Grade 105 to Grade 108)*

5 Ordinance - providing for the substitution and replacement of four (4) positions of "Computer Support Specialist" with four (4) "IT Support Specialist I" positions, providing for the salaries of compensation for these four (4) positions and for those employees serving in these positions, and for related purposes. *(change in job titles and no change in Grade)*

6 Ordinance - providing for the substitution and replacement of one (1) position of "Computer Support Specialist" with one (1) "IT Support Specialist II" position, providing for the salary of compensation for this one (1) position and for those employees serving in this position, and for related purposes. *(position to stay in same Grade – Grade 109)*

7	Ordinance - providing for the salary of compensation for one (1) "Grants Manager" position in the Department of Finance and Accounting, and for related purposes. *(creation of new position - Grade 206)*
8	Ordinance - providing for the salary of compensation for one (1) "Leisure Services Office Manager" position in the Department of Leisure Services, and for related purposes. *(changing Grade from Grade 109 to Grade 112)*
9	Ordinance - providing for the salary of compensation for one (1) position of "Permit and Licensing Manager," formerly referred to as "Lead Code Enforcement Officer," in the Department of Urban Development, and for related purposes. *(change in job title in same Grade - Grade 109)*
10	Ordinance - providing for the salary of compensation for one (1) position of "Permit and Licensing Specialist," formerly referred to as "Clerk I," in the Department of Urban Development, and for related purposes. *(change in job title and new Grade - from Grade 103 to Grade 105)*
11	Ordinance - providing for the salary of compensation for one (1) "Personnel Specialist" position in the Human Resources Division, and for related purposes. *(no change in Grade - Grade 107)*
12	Ordinance - providing for the salary of compensation for one (1) "Program Coordinator II" position in the Department of Leisure Services, and for related purposes. *(changing Grade from Grade 203 to Grade 204)*
13	Ordinance - providing for the salary of compensation for one (1) "Project Manager" position in the Department of Public Works, and for related purposes. *(creation of new position - Grade 207)*
14	Ordinance - providing for the salary of compensation for one (1) "Superintendent - Sportsplex" position in the Department of Leisure Services, and for related purposes. *(changing Grade from Grade 204 to Grade 205)*
15	Ordinance - providing for the salary of compensation for one (1) "Swimming Pool Rec Aide" position in the Department of Leisure Services, and for related purposes. *(changing from Grade 102 to Grade 104)*
16	Ordinance - providing for the salary of compensation for one (1) position of "Utility Billing Dispatcher" in the Utility Billing Office, and for related purposes. *(creation of new position - Grade 105)*
17	Ordinance - establishing additional rates of pay for certain employees within the Department of Information Technology who have satisfactorily obtained certain designated certifications and setting the additional salaries of employees serving in such positions within the Department of Information Technology to reflect such supplemental compensation, and for related purposes.

Resolutions

18 Resolution - approving Contract for Victims Advocate Services associated with VOCA Grant, and for related purposes.

19 Resolution - approving Engagement Letter with Jones Walker Firm relating to Legal and Professional Services associated with the $45,850,000 General Obligation Public Improvement Bond, Series 2021, and for related purposes.

20 Resolution - approving Health Insurance Plan options for the year ending 2023, and for related purposes.

21 Resolution - approving Memorandum of Agreement with U.S. Army Corps of Engineers associated with the "Forest Heights Levee Improvements Project", authorizing allocation of funds in the amount of $400,000 from the General Fund and to be paid to the U. S. Army Corps of Engineers toward the completion of the Design and Engineering Phase involving this Project, and for related purposes.

22 Resolution - approving Memorandum of Understanding with the Mississippi Department of Finance and Administration regarding disbursement of funds associated with the BUILD Grant Project pursuant to House Bill 1353, and for related purposes.

23 Resolution - approving Addendum No. 5 to Contract Agreement with Neel Schaffer, Inc., for Engineering Services associated with the BUILD Grant Project, and for related purposes.

24 Resolution - reauthorizing the Gulfport Redevelopment Commission to incur debt and to reauthorize the City of Gulfport to guaranty the aforementioned debt to the extent allowed by law, and for related purposes.

Budget Amendments

25 Budget Amendment #1A - changing the FY2023 Personnel Services budget for the Legal Department. *(no publication needed)*

26 Budget Amendment #1B - changing the FY2023 Personnel Services budget for the Information Technology Department. *(no publication needed)*

27 Budget Amendment #1C - changing the FY2023 Personnel Services budget for the Fire Department. *(no publication needed)*

Routine Agenda

28 Acceptance - of Audited Financial Statements for the Fiscal Year that ended September 30, 2021, from independent auditors (Mauldin & Jenkins).

29 Memo from CAO - referencing acknowledgment of original budget submittals from City Departments and Administration for FYE 2023 Budget - to be made a part of the minutes.

30 Memo from Public Works Director - referencing acknowledgment of defunding of two positions in the Department of Public Works associated with newly adopted FYE 2023 Budget.

31 Ratification - of Fuel Cost Adjustment to Current Privatization Contract - August Invoice - to be made a part of the minutes.

Setting of Next Meeting and Adjournment

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "BUDGET ANALYST" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF FINANCE AND ACCOUNTING AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Budget Analyst" position within the City of Gulfport shall fall within the range set for Grade 205 ($44,010.34 - $65,525.40); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Budget Analyst" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Budget Analyst" position is hereby added to "Grade 205" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Budget Analyst' position in the City of Gulfport's Department of Finance and Accounting in Grade 205 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ______________________, seconded by ___________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

____________________________ ____________________________

CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Budget Analyst / Grade 205 / Finance Department Ordinance Request

DATE: September 9th, 2022

The Department of Finance is requesting fund the Budget Analyst position to Grade 205. This position was approved in the FY 23 Budget. This position is being presented with the FY 23 budget year, as the position meets the $40,000 rule for being officially funded via an Ordinance Request.

City of Gulfport, Mississippi
Job Description

Budget Analyst in Department of Finance and Accounting
(BANY-FAD)

Department: 145B – General Administration
EEO Class: Professional FLSA Status: Exempt
Date Revised: 10/22/2021 Date Approved: 11/16/2021

Position Overview

This is a position under the general supervision of the Director of the Department of Finance and Accounting. This individual will generally be responsible for analyzing and monitoring the City's operational and capital budgets to ensure prudent spending by performing various duties set forth in this description and as may be assigned. Under limited supervision, this position will apply professional accounting principles, policies and procedures in the effective, efficient and timely performance of budgeting functions associated with City government.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Provides control and check point for spending of all funds and/or departments within the City.
- Monitors operational and capital budgets for compliance. Works with finance departmental staff and operational departmental staff to alleviate any budgetary concerns.
- Monitors grant revenues/receipts to ensure timely processing of grant funding requests and proper posting of grant receipts.
- Reviews, processes, and posts all budget amendments for City Council.
- Reviews, processes and posts all budget amendments submitted by operational departmental staff.
- Coordinates the annual budgetary process to ensure timely and accurate entry to MUNIS or other applicable/appropriate programs.
- Monitors payroll and benefits to ensure budgetary compliance through the fiscal year and to provide guidance on budgetary constraints associated with hiring new personnel or giving raises to existing personnel.
- Conducts various complex statistical analyses of financial information and prepares related summary reports, financial models and/or studies, spreadsheets, and charts for presentation to City employees and officials, as required.
- Identifies and defines issues, determines appropriate methods of approach and analysis, and conducts and/or facilitates analysis of relevant data.

- Assists with the forecasting of future revenues, expenditures and financial trends, analyzes sources of revenue, and projects future income.
- Conducts budget research and analysis and prepares spreadsheets, databases, and reports.
- Reviews, generates, prepares, presents, and submits various records and reports associated with duties and responsibilities, including, but not limited to, budgetary reports, statistical analyses, charts, and graphs.
- Develops an in-depth understanding of the City's finance and budgeting system and provides support for the annual maintenance and updates required to keep the system functioning in an optimal manner.
- Facilitates budget training and outreach with other City departments and offices.
- Assists staff with administrating the City's budget system and provides end-user support as needed. Works with other city departments and offices to develop and maintain performance measures.
- Performs all work in compliance with applicable policies, procedures, regulations, laws, and generally accepted accounting principles.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Working knowledge of Microsoft Office products including Word, Excel, Power Point and Access.
- Must be familiar with computerized budget tracking methods and inventory methods.
- Strong interpersonal skills, with the ability to interact effectively both verbally and in writing with citizens, vendors and staff from other city departments.
- Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations.
- Establish and maintain cooperative and effective working relationships with other employees, and vendors.
- Prepare clear and concise reports on technical material.
- Strong analytical and problem solving skills.
- Ability to design and maintain complex spreadsheets and data bases utilizing Microsoft excel software.
- Technical knowledge regarding computer related questions and/or support.
- Knowledge of the principles and practices of governmental budgeting and accounting.
- Ability to compile and analyze data and ability to perform and understand general mathematical calculations associated with accounting.

- Knowledge of the operating departments normally found in a municipality and their budgeting requirements.
- Ability to work under pressure with strict time constraints and ability to organize and prioritize tasks.

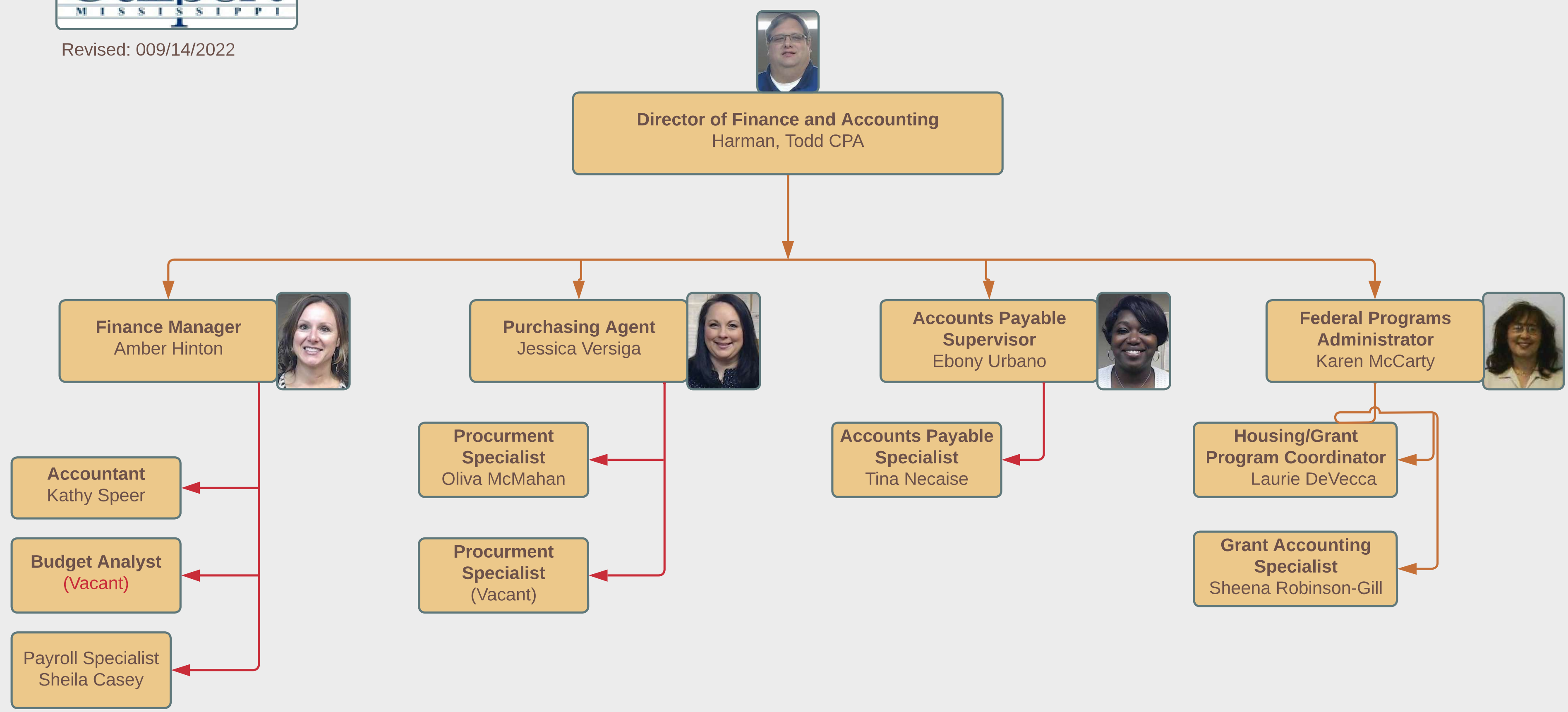
Education and Experience
Associates degrees in Finance, Accounting or Business Administration or related field required. Bachelor's degree in Finance, Accounting or Business Administration or related field preferred. Three to five years related experience and/or training preferred. A combination of education and experience will be considered.

Required Licenses or Certificates
Valid Mississippi Driver's License.

Physical Demands and Working Conditions
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are primarily indoors.

Revised: 009/14/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR THE "CITY ATTORNEY" POSITION (GRADE 213) IN THE CITY OF GULFPORT, MISSISSIPPI AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: "City Attorney" (one (1) position), which shall fall within the range set for Grade 213 ($84,906.11 - $126,413.63); and

WHEREAS, the salary of compensation as set out herein is in accord with the new (and now existing) grade schedule of the City of Gulfport, and the Grade for the one (1) "City Attorney" position is hereby being changed from Grade 212 to Grade 213 in the "Salary Grade Schedule" previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the aforementioned one (1) “City Attorney” position is hereby added to and funded in Grade 213 in the new/latest grade schedule for salaries of compensation previously approved by the City’s Governing Authority on October 6, 2020, (generally referred to as the “Salary Grade Schedule”), as it was previously set in Grade 212.

SECTION 3. That the salary of compensation for the employee holding this one (1) position (the “City Attorney” position) shall be within the range and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: “This Ordinance provides for the salary of compensation for the one (1) ‘City Attorney’ position in Grade 213 in the City’s ‘Salary Grade Schedule’ and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk.” For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	NAYS	ABSENT/ABSTAIN

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

_________________________ _________________________

CLERK OF THE COUNCIL PRESIDENT

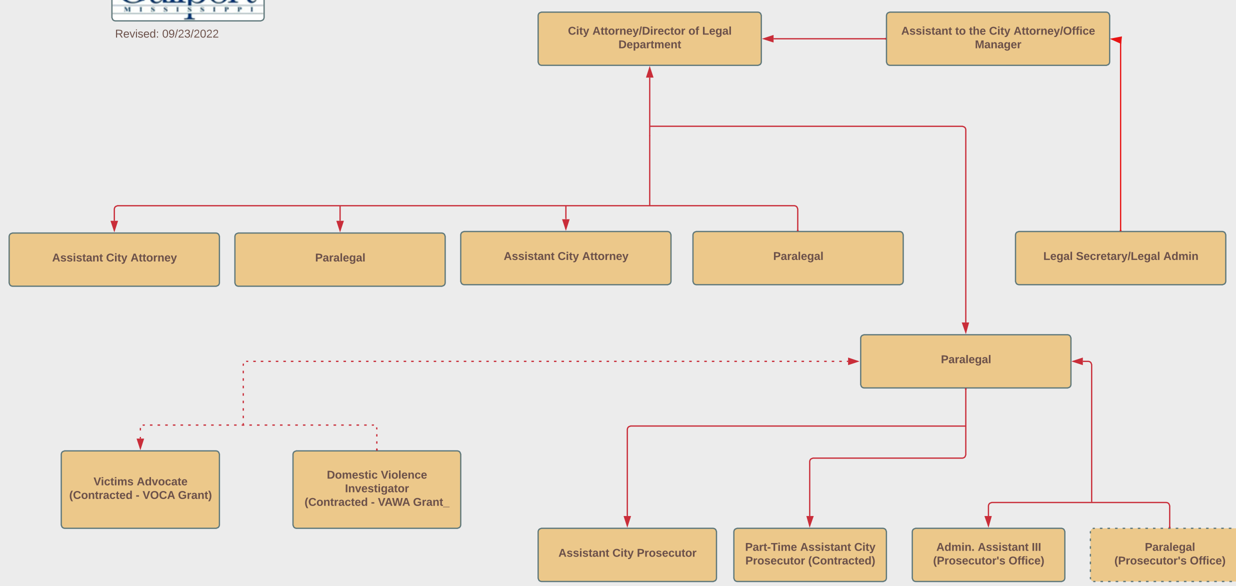
The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____

MAYOR

Revised: 09/23/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "CIVIL SERVICE CLERK" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Civil Service Clerk (part-time)" position within the City of Gulfport shall fall within the range set for Grade 100 ($17,665.16 - $26,301.02); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Civil Service Clerk (part-time)" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Civil Service Clerk (part-time)" position is hereby added to "Grade 100" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Civil Service Clerk (part-time)' position in the City of Gulfport in Grade 100 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

__________________________ CLERK OF THE COUNCIL

___________________________ PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Personnel Specialist / Grade 100 / Human Resources Department Ordinance Request

DATE: September 9th, 2022

The Manager of the Human Resources Department is requesting to add the Civil Service Clerk (PT) position to Grade 100. This position was approved in the FY 23 Budget.

City of Gulfport, Mississippi
Job Description

Civil Service Clerk
(CSCK)

Department: 155 – Civil Service
EEO Category: Clerical
FLSA Status: Non-Exempt
Date Revised: 09/01/2022
Date Approved:

Position Overview

The Civil Service Clerk is responsible for assisting the Civil Service Commission in the performance of its duties and for effectively and efficiently discharging all responsibilities and tasks associated with the daily operation of the Commission Office.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Sorts, files or distributes mail, documents, and other materials relative to the business of the office. Composes routine, accurate correspondence and other correspondence as directed, compiles reports from designated information.

- Maintains and creates office files in an efficient, effective and confidential manner.

- Serves as office receptionist, as needed; provides information to others on an as needed basis and subject to the degree of confidentiality required.

- Serves as Notary to further promote the efficiency of the office.

- Maintains timely and appropriate communications with all members of the Commission, City employees, and the general public.

- Maintains files of Rules and Regulations, waivers, and ensures accuracy in application.

- Ensures efficient and proper handling of all Commission orders and directives.

- Prepares agendas for Commission meetings in an accurate and timely manner and distributes as required; ensures that all information relative to agendas is available to Commission member and others having a valid need.

- Attends all Commission meetings and prepares and distributes accurate minutes of each meeting on a timely basis.

- Attends all Hearings and ensures progress in accordance with established procedure.

- Issues Subpoenas of Witnesses and/or Subpoenas Duces Tecum.

- Ensures confidentiality when appropriate in all discussions and correspondence regarding Commission matters.

- Ensures the integrity of all testing, maintains procedures designed to instill confidence in the entire examination process, and tests applicants as directed.

- Attends various functions and represents Commission when needed.

- Schedules and maintains all civil service positions testing schedules and schedules applicants for all civil service testing.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Must have a command of the English language, spelling and mathematics.

- Must possess knowledge of modern office practices, procedures, techniques, systems and all office equipment.

- Must be able to demonstrate a 35 wpm typing skill.

- Must have a command of writing, including accurate and effective composing of correspondence.

- Possesses the ability to be courteous and present an understanding attitude at all times.

- Possesses the ability to perform required duties without direct supervision.
- Possesses the ability to effectively communicate both orally and in writing.

- Uses initiative and independent judgment.

Education and Experience

High School graduate or acceptable equivalent. Some college coursework is preferred. Prior experience of a progressively responsible nature in office work is required. Legal secretary experience desirable.

Licenses or Certificates

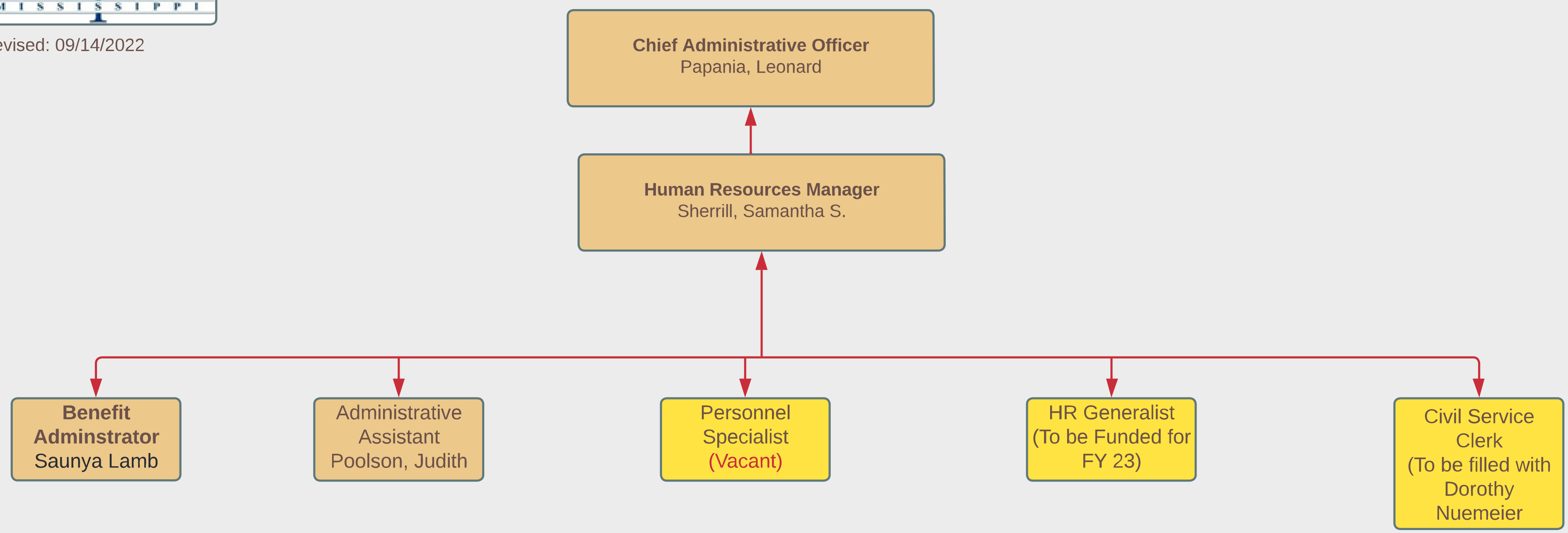
None.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10 pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are primarily inside an office environment.

Revised: 09/14/2022



City of Gulfport
Job Description

Clerk III - Sportsplex (C1LS)	
Department: 411- Leisure Services	FLSA Status: Non-Exempt
EEO Class: Office and Clerical	
Grade: 105	
Date Approved:	Date Revised: 3.16.22

Position Overview

This is an administrative and field working supervisor position that is responsible for coordination, planning, and scheduling of operations for all tournaments, practices, and functions within the Sportsplex and Goldin Park Complex. Work involves staff scheduling, tournament and practice scheduling, managing staff responsibilities, high level of communication with promoters, clerical duties, and budget management.

This position will directly report to the Sportsplex Superintendent. Additional hours of work may be required, which may involve weekends and evenings as directed.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following:

- Conducts regular tours of the complexes to ensure that all assigned work has been completed in a satisfactory manner, and that high standards are being upheld.
- Supervises maintenance staff for facilities, tournaments, and practices.
- Schedules regular staff inspections of each complex to identify and address any potential safety hazards and to determine and create work orders for structures or equipment in need of repair.
- Schedules all team practices at the facility, providing daily verification sheets to on duty staff in order to resolve potential conflicts.
- Provides customer assistance, greeting office visitors and answering the telephone.
- Maintains files regarding work orders, concession documents, vendor receipts and communications, forms, contracts and any other pertinent.
- Maintains files of records, correspondence, forms, index file cards, reports and other materials; files material; posts information to departmental records according to standard procedures.
- Greets visitors to the office, answers the telephone, receiving, answering or referring questions and recording routine matters.
- Makes a simple arithmetic calculation manually or by use of a calculating machine according to established methods. This method is for invoicing, taking payments, posting mail payments, handling and cash balancing.
- Prepares reports, memos, letters and other documents using Microsoft Word and Excel.
- Handles correspondence, complaints and queries.
- Handles operational requirements by delegating, scheduling and assigning tasks to staff and follows up on work results.
- Makes sure the complexes are ready for tournament and events to include supplies and equipment.
- Operates office equipment such as fax machines, copier, phone system and computers.
  Performs other duties as assigned for operation of the Sportsplex office.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Proficiency in administrative and clerical procedures such as letter writing and the design of other types of business correspondence., management of files and records, and general business terminology.
- Ability to work effectively both independently and within the framework of the team. Must be able to interact effectively with staff, customers, City leaders and employees, concessionaires, vendors, contractors, promoters, and others.
- Knowledge of principles and processes for providing a positive customer experience, including assessments of customer needs, meeting their quality standards, and evaluation of customer satisfaction.
- Knowledge of the English language including its structure, word meanings and spelling, rules of composition, and basic grammar.
- Ability to effectively use computer hardware and software including Microsoft Word, Excel, and PowerPoint as well other electronic software.
- Ability to communicate effectively by telephone and email both internally and externally.
- Ability to follow oral and written instructions.
- Ability to work with the public tactfully and courteously.

Education and Experience
High school graduate or equivalent. 4-5 years prior management experience.

Required Licenses or Certificates
Must possess a valid driver's license.

Physical Demands and Working Conditions
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "CLERK III - SPORTSPLEX" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF LEISURE SERVICES AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Clerk III - Sportsplex" position within the City of Gulfport (in the City's Department of Leisure Services) shall fall within the range set for Grade 108 ($30,352.46 - $45,190.68), where it was formerly in Grade 105; and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Clerk III - Sportsplex" position in the City's Department of Leisure Services is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Clerk III - Sportsplex" position in the City's Department of Leisure Services is hereby added to "Grade 108" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020, where it was formally included in "Grade 105" therein.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Clerk III - Sportsplex' position in the City of

Gulfport's Department of Leisure Services in Grade 108 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

__________________________ __________________________

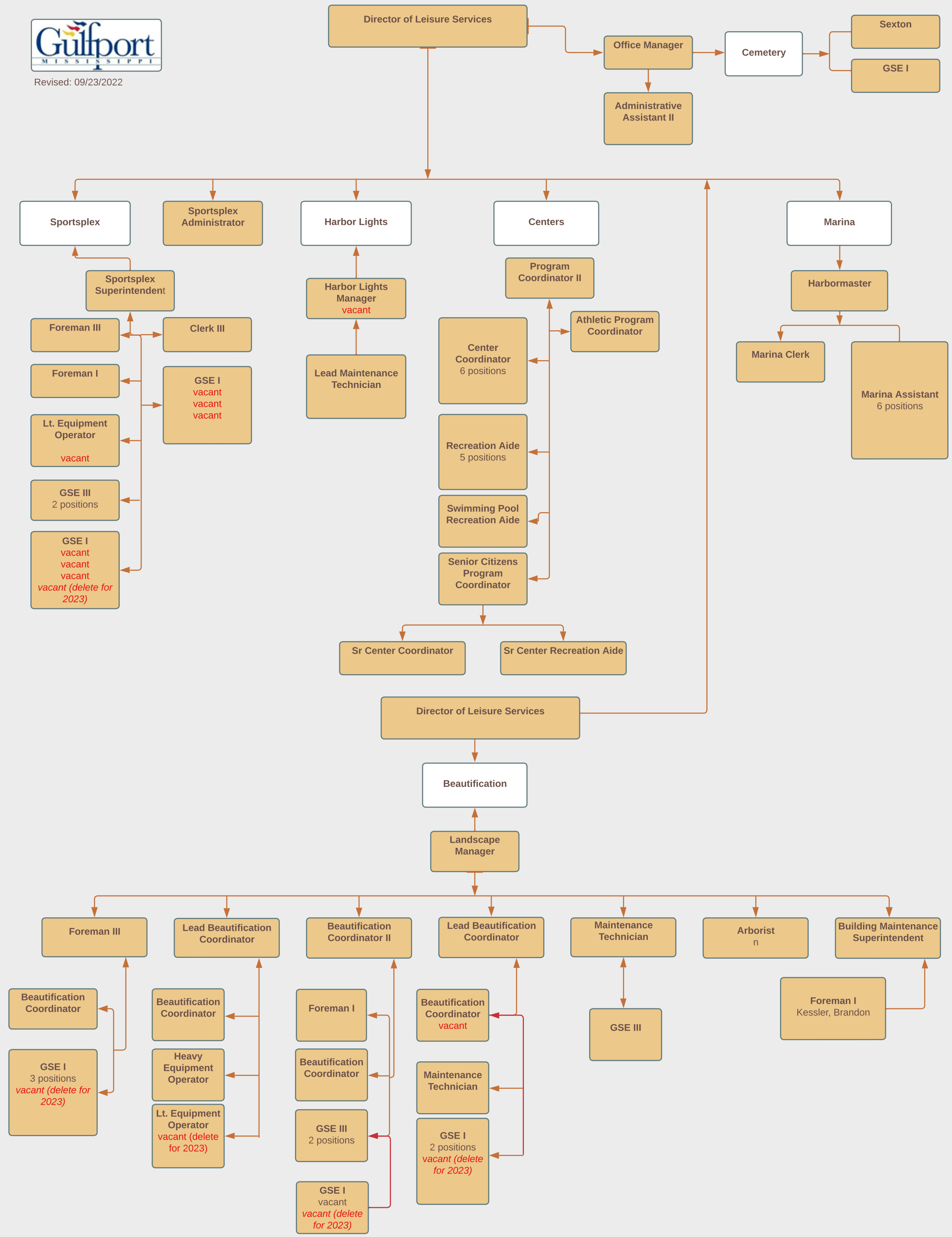
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Revised: 09/23/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SUBSTITUTION AND REPLACEMENT OF THE FOUR (4) POSITIONS OF "COMPUTER SUPPORT SPECIALIST" (GRADE 109) IN THE CITY OF GULFPORT'S DEPARTMENT OF INFORMATION TECHNOLOGY WITH FOUR (4) "IT SUPPORT SPECIALIST I" POSITIONS (GRADE 109) IN THE CITY'S SALARY GRADE SCHEDULE, PROVIDING FOR THE SALARIES OF COMPENSATION FOR THESE FOUR (4) "IT SUPPORT SPECIALIST I" POSITIONS (GRADE 109) AND FOR THOSE EMPLOYEES SERVING IN THESE POSITIONS, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, there is a need to re-name and re-constitute the four (4) current positions of "Computer Support Specialist" within the City of Gulfport's Department of Information Technology and to change the titles of these positions to be "IT Support Specialist I" and, as such, to then substitute and replace the existing four (4) "Computer Support Specialist" positions in this Department in the City's Salary Grade Schedule with the four (4) "IT Support Specialist I" positions, with such positions of "IT Support Specialist I" to remain in Grade 109 in this Salary Grade Schedule and the replaced and substituted four (4) positions of "Computer Support Specialist" in the Department of Information Technology to no longer be included in the Salary Grade Schedule as a result thereof; and

WHEREAS, there is accordingly a need to provide for the salary of compensation for the four (4) “IT Support Specialist I” positions in the City’s Department of Information Technology (formerly to be known as the “Computer Support Specialist” positions) and the salaries of compensation for the employees holding the positions of “IT Support Specialist I” (four (4) positions) within the City’s Department of Information Technology should fall within the range set for Grade 109 ($32,476.34 - $48,183.61) in the City’s presently existing Salary Grade Schedule (which is the same Grade where the formerly known positions of “Computer Support Specialist” in this Department were found); and

WHEREAS, the salaries of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the four (4) noted “IT Support Specialist I” positions are hereby officially added to this “Salary Grade Schedule” previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the aforementioned four (4) “Computer Support Specialist” positions within the City’s Department of Information Technology are hereby deleted and removed from the City’s Salary Grade Schedule and are hereby substituted by and replaced with the four (4) “IT Support Specialist I” positions within this Department, which positions are hereby added to and funded in “Grade 109” in the new/latest grade schedule for salaries of compensation previously approved by the City’s Governing Authority on October 6, 2020, (generally referred to as the “Salary Grade Schedule”), with the understanding that references to “Computer Support

Specialist" as being a position (within the Department of Information Technology and being replaced herein) in the Salary Grade Schedule (Grade 109) shall be removed therefrom.

SECTION 3. That the salaries of compensation for the employees holding these four (4) positions (the "IT Support Specialist I" positions within the City's Department of Information Technology) shall be within the range and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the removal of four (4) positions of 'Computer Support Specialist' (Grade 109) in the City of Gulfport's Department of Information Technology from the City's Salary Grade Schedule and provides for the salary of compensation for four (4) 'IT Support Specialist I' positions in substitution and replacement of such 'Computer Support Specialist' positions in Grade 109 in the

City's 'Salary Grade Schedule' and for those employees serving in these positions. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

__________________________ __________________________

CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____

MAYOR

City of Gulfport
Job Description

IT Support Specialist I (ITSSI)

Department: 145B – General Administration FLSA Status: Non-Exempt
EEO Class: Office & Clerical
Grade:
Date Approved: 1/4/2022

Position Overview

The IT Support Specialist I installs, modifies, and makes minor repairs to computer hardware and software systems, and provides technical assistance and training to system users. This position does include some nights and weekend work.

Essential Job Functions

Essential duties and functions, pursuant to the American with Disabilities Act, may include the following. Other related duties maybe assigned.

- Installs, configures and upgrades operating systems and software, using standard business and administrative packages; may modify specific applications for use in operational departments.
- Installs, assembles and configures computers, monitors, network infrastructure and peripherals such as printers, scanners and related hardware; pulls cables and rewires or directs the rewiring of cables as required for new installations and office reconfiguration.
- Troubleshoots problems with computer systems, including troubleshooting hardware and software, e-mail, network and peripheral equipment problems; makes repairs and corrections where required.
- Acts as a technical resource in assisting users to resolve problems with equipment and data; staffs a centralized help desk to facilitate exchange of information and advice; implements solutions or notifies outsource providers as required.
- Assists in instructing City staff in the use of standard business and administrative software, including word processing, spreadsheets and database management; provides instruction or written documentation where required.
- Maintains current knowledge of hardware, software and network technology and recommends modifications as necessary.
- Provides updates, status, and completion information to manager, problem request tracking system, and/or users, via voice mail, e-mail, or in-person communication.
- Refers major hardware problems to service personnel for correction.
- Ability to climb ladders and/or use of manlifts.
- Ability to run wires and cables in buildings for new installation or replacement.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Must possess thorough knowledge of computer hardware, software and peripherals such as central processing units, servers, monitors, cables, network systems, printers, plotters and modems.
- Is thoroughly familiar with the functions, operations and technology related to City financial, business and administrative applications and related hardware and software.
- Has knowledge of current technology related to City applications, networks and telecommunications and the equipment and software required to maximize system support.
- Understands procedures for installing, configuring, upgrading, troubleshooting and repairing applicable software, hardware and peripherals.

- Has in-depth knowledge of principles, practices, hardware and software related to the establishment and maintenance of LAN's and WAN's.
- Possess the verbal skills necessary for explaining technical concepts and procedures to non-technical users.
- Must possess knowledge of installing, configuring and upgrading operating systems and software.
- Possesses the knowledge and ability of installing, configuring, assembling and repairing computers, monitors, network infrastructure and peripherals such as printers and related hardware.
- Must be able to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations.
- Must possess the ability to write reports, business correspondence, and procedure manuals.
- Must possess the ability to define problems, collect data, establish facts, and draw valid conclusions.
- Must be able to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Education and Experience

Equivalent to completion of two years of college-level coursework in computer science, information technology or a related field and two years of general computer installation, maintenance and repair experience; or, an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job as listed above.

Required Licenses or Certificates

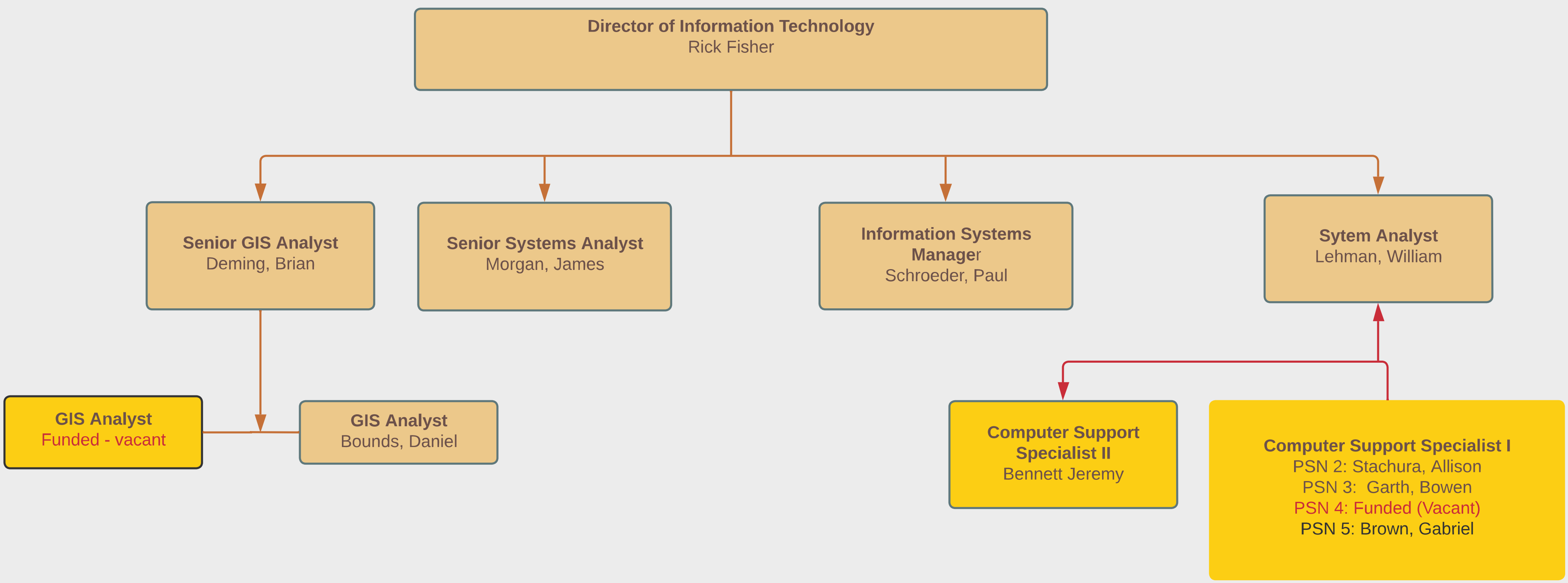
Must possess a valid Mississippi driver's license.
A+ and Microsoft certifications preferred.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

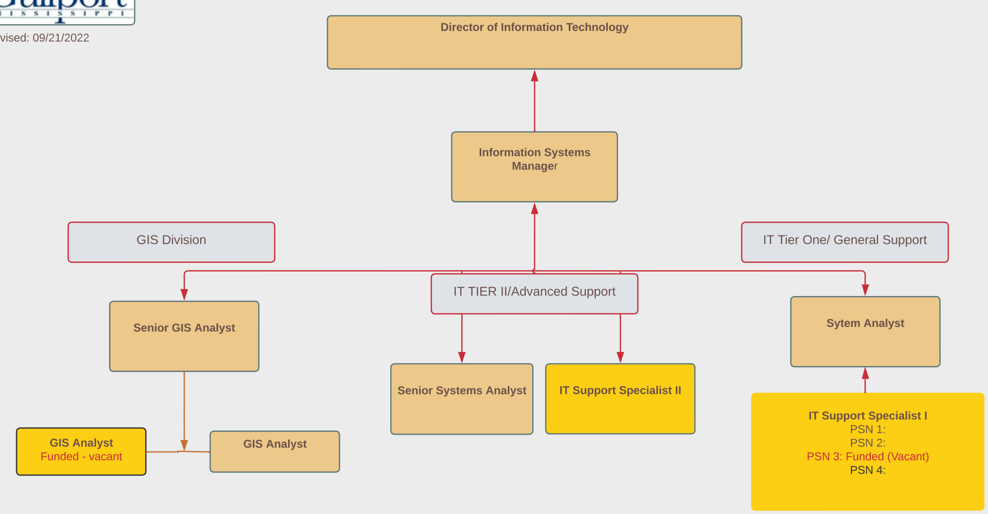
Physical requirements include occasional lifting/carrying of 50+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting kneeling, and stooping to perform the essential functions. Working conditions will also including climbing ladders, using mechanical lifts, and entering/operating in confined spaces. These employees are also subject to call out for emergency situations with the potential of weekend and night shifts.

Revised: 09/04/2022



PROPOSED FOR FYE 23

Revised: 09/21/2022



Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5722

Human Resources
1422 23rd Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

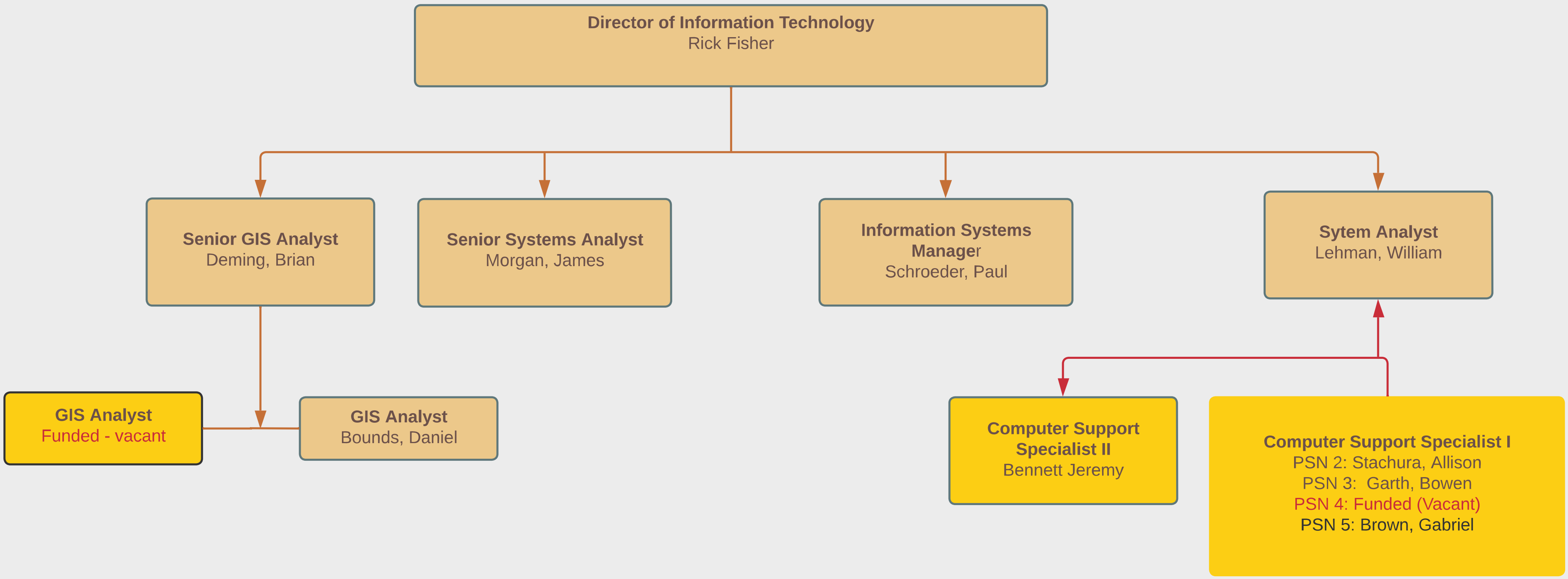
FROM: Samantha Sherrill, Human Resources Manager

RE: Proposed Salary Increases/Job Title Changes for the IT Department - FY 23 Budget Year

DATE: September 21, 2022

The Director of Information Technology, with the approval of the CAO is a requesting that the Computer Support Specialist be broken out into two tiers. The new job titles will be IT Support Specialist I (4 positions) and IT Support Specialist II (1 position). All positions will remain in Grade 109.

Revised: 09/04/2022



City of Gulfport
Job Description

IT Support Specialist II (ITSSII)
Department: 145B – General Administration FLSA Status: Non-Exempt
EEO Class: Office & Clerical
Grade:
Date Approved: 1/4/2022

Position Overview

The IT Support Specialist II installs, modifies, and makes minor repairs to computer hardware and software systems, and provides technical assistance and training to system users. This position does include some nights and weekend work.

Essential Job Functions

Essential duties and functions, pursuant to the American with Disabilities Act, may include the following. Other related duties maybe assigned.

- Maintains network software and hard ware, including network security appliances and software, network analysis equipment, wireless equipment, and file/database servers.
- Installs or assists technicians in installation of hardware and peripheral components such as monitors, keyboards, printers, and disk drives.
- Performs basic Database Administration (DBA) function including database design and performance tuning.
- Performs data backup system administration and maintenance
- Performs email system administration and maintenance
- Installs, configures and upgrades operating systems and software, using standard business and administrative packages; may modify specific applications for use in operational departments.
- Installs, assembles and configures computers, monitors, network infrastructure and peripherals such as printers, scanners and related hardware; pulls cables and rewires or directs the rewiring of cables as required for new installations and office reconfiguration.
- Troubleshoots problems with computer systems, including troubleshooting hardware and software, e-mail, network and peripheral equipment problems; makes repairs and corrections where required.
- Acts as a technical resource in assisting users to resolve problems with equipment and data; staffs a centralized help desk to facilitate exchange of information and advice; implements solutions or notifies outsource providers as required.
- Assists in instructing City staff in the use of standard business and administrative software, including word processing, spreadsheets and database management; provides instruction or written documentation where required.
- Maintains current knowledge of hardware, software and network technology and recommends modifications as necessary.
- Provides updates, status, and completion information to manager, problem request tracking system, and/or users, via voice mail, e-mail, or in-person communication.
- Refers major hardware problems to service personnel for correction.
- Ability to climb ladders and/or use of manlifts.
- Ability to run wires and cables in buildings for new installation or replacement.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Knowledge of principles and techniques of analysis, design, development and implementation of complex computer and telecommunication systems.
- Knowledge of fundamental techniques of programming and experience with programming languages, tools, report writers, SQL, etc.
- Moderate knowledge in Microsoft Windows Desktop and Server operating systems.
- Extensive knowledge of Microsoft Office Suite.
- Moderate knowledge of network protocols and services including TCP/IP, DNS, DHCP.
- Ability to work effectively on several projects concurrently.
- Ability to write reports, business correspondence, and procedure manuals.
- Ability to communicate effectively both verbally and in writing.
- Must possess thorough knowledge of computer hardware, software and peripherals such as central processing units, servers, monitors, cables, network systems, printers, plotters and modems.
- Is thoroughly familiar with the functions, operations and technology related to City financial, business and administrative applications and related hardware and software.
- Has knowledge of current technology related to City applications, networks and telecommunications and the equipment and software required to maximize system support.
- Understands procedures for installing, configuring, upgrading, troubleshooting and repairing applicable software, hardware and peripherals.
- Has in-depth knowledge of principles, practices, hardware and software related to the establishment and maintenance of LAN's and WAN's.
- Possess the verbal skills necessary for explaining technical concepts and procedures to non-technical users.
- Must possess knowledge of installing, configuring and upgrading operating systems and software.
- Possesses the knowledge and ability of installing, configuring, assembling and repairing computers, monitors, network infrastructure and peripherals such as printers and related hardware.
- Must be able to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations.
- Must possess the ability to write reports, business correspondence, and procedure manuals.
- Must possess the ability to define problems, collect data, establish facts, and draw valid conclusions.
- Must be able to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Education and Experience

Equivalent to completion of two years of college-level coursework in computer science, information technology or a related field and two years of general computer installation, maintenance and repair experience; or, an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job as listed above.

Required Licenses or Certificates

Must possess a valid Mississippi driver's license.
A+ and Microsoft certifications preferred.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 50+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting kneeling, and stooping to perform the essential functions. Working conditions will also including climbing ladders, using mechanical lifts, and entering/operating in confined spaces. These employees are also subject to call out for emergency situations with the potential of weekend and night shifts.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SUBSTITUTION AND REPLACEMENT OF ONE (1) POSITION OF "COMPUTER SUPPORT SPECIALIST" (GRADE 109) IN THE CITY OF GULFPORT'S DEPARTMENT OF INFORMATION TECHNOLOGY WITH ONE (1) "IT SUPPORT SPECIALIST II" POSITION (GRADE 109) IN THE CITY'S SALARY GRADE SCHEDULE, PROVIDING FOR THE SALARY OF COMPENSATION FOR THIS ONE (1) "IT SUPPORT SPECIALIST II" POSITION (GRADE 109) AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, there is a need to re-name and re-constitute one (1) current position of "Computer Support Specialist" within the City of Gulfport's Department of Information Technology and to change the title of this position to be "IT Support Specialist II" and, as such, to then substitute and replace the existing one (1) "Computer Support Specialist" position in this Department in the City's Salary Grade Schedule with the one (1) "IT Support Specialist II" position, with such position of "IT Support Specialist II" to remain in Grade 109 in this Salary Grade Schedule and the replaced and substituted one (1) position of "Computer Support Specialist" in the Department of Information Technology to no longer be included in the Salary Grade Schedule as a result thereof; and

WHEREAS, in a separate Ordinance the City's Governing Authority has replaced or will be replacing and substituting the four (4) other positions of "Computer Support Specialist" in the City's Department of Information Technology with four (4) positions of "IT Support Specialist I," with these four (4) positions to remain in the same Grade (Grade 109) in the Salary Grade Schedule as their predecessor positions; and

WHEREAS, there is accordingly a need to provide for the salary of compensation for the one (1) "IT Support Specialist II" position in the City's Department of Information Technology (formerly to be known as a "Computer Support Specialist" position) and the salary of compensation for the employees holding the position of "IT Support Specialist II" (one (1) position) within the City's Department of Information Technology should fall within the range set for Grade 109 ($32,476.34 - $48,183.61) in the City's presently existing Salary Grade Schedule (which is the same Grade where the formerly known position of "Computer Support Specialist" in this Department was found); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the one (1) noted "IT Support Specialist II" position is hereby officially added to this "Salary Grade Schedule" previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the one (1) "IT Support Specialist II" position is hereby added to "Grade 109" in the new grade schedule for salary of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding this position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'IT Support Specialist II' position in the City of Gulfport in Grade 109 in the City's 'Salary Grade Schedule' and for those employees serving in this position, with such position replacing one (1) 'Computer Support Specialist" position in the City's Department of Information Technology. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

_________________________ _________________________
CLERK OF THE COUNCIL PRESIDENT

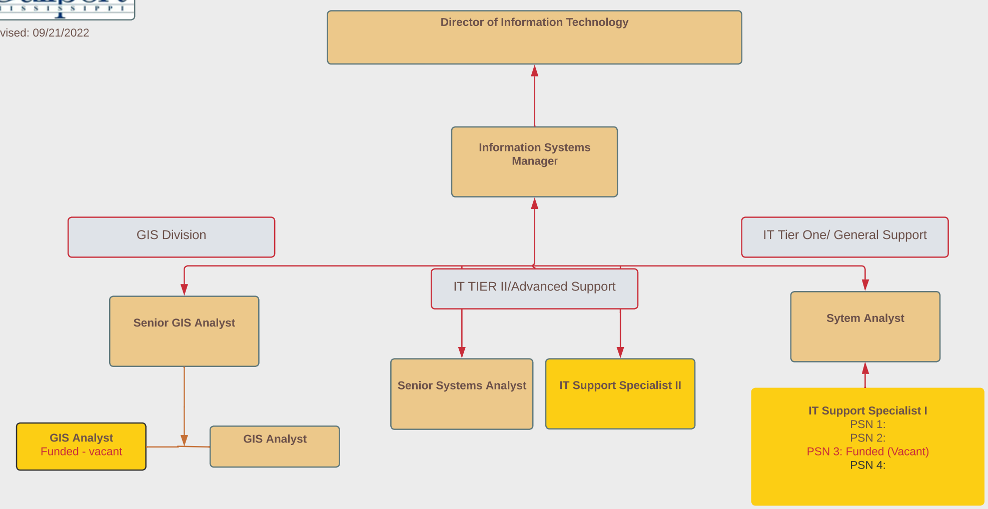
The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

PROPOSED FOR FYE 23

Revised: 09/21/2022



Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5722

Human Resources
1422 23rd Avenue
Gulfport, MS 39501

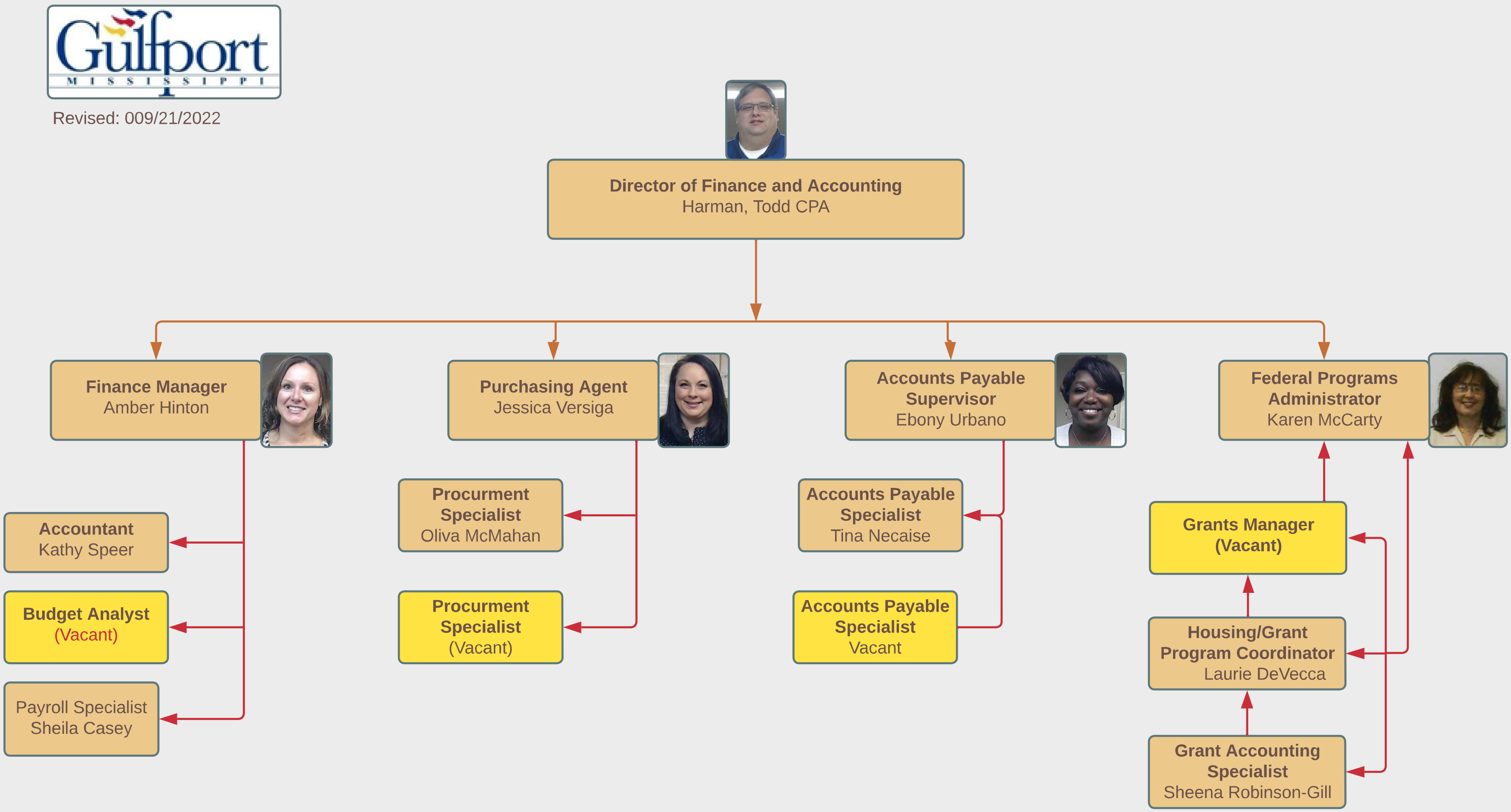
MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Proposed Salary Increases/Job Title Changes for the IT Department - FY 23 Budget Year

DATE: September 21, 2022

The Director of Information Technology, with the approval of the CAO is a requesting that the Computer Support Specialist be broken out into two tiers. The new job titles will be IT Support Specialist I (4 positions) and IT Support Specialist II (1 position). All positions will remain in Grade 109.


Gulfport
MISSISSIPPI
Revised: 009/21/2022
Director of Finance and Accounting
Harman, Todd CPA
Finance Manager
Amber Hinton
Accountant
Kathy Speer
Budget Analyst
(Vacant)
Payroll Specialist
Sheila Casey
Purchasing Agent
Jessica Versiga
Procurment Specialist
Oliva McMahan
Procurment Specialist
(Vacant)
Accounts Payable Supervisor
Ebony Urbano
Accounts Payable Specialist
Tina Necaise
Accounts Payable Specialist
Vacant
Federal Programs Administrator
Karen McCarty
Grants Manager
(Vacant)
Housing/Grant Program Coordinator
Laurie DeVecca
Grant Accounting Specialist
Sheena Robinson-Gill

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Grants Manager / Grade 206 / Finance Department Ordinance Request

DATE: September 9th, 2022

The Department of Finance is requesting fund the Grants Manager position to Grade 206. This position was approved in the FY 23 Budget. This position is being presented with the FY 23 budget year, as the position meets the $40,000 rule for being officially funded via an Ordinance Request.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "GRANTS MANAGER" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF FINANCE AND ACCOUNTING AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Grants Manager" position within the City of Gulfport shall fall within the range set for Grade 206 ($47,531.48 - $70,767.90); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Grants Manager" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Grants Manager" position is hereby added to "Grade 206" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Grants Manager' position in the City of Gulfport's Department of Finance and Accounting in Grade 206 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

___________________________ ____________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

MAYOR

City of Gulfport, Mississippi
Job Description

Grants Manager

Department: 145 – General Administration and Finance
EEO Class: Professional
Date Revised: 02.06.2017

FLSA Status: Exempt
Date Approved: 09.22.2022

Position Overview

The Grants Manager directs work in the area of the City's Grants activities as they relate to Local, State and Federal Guidelines and Regulations.

Work involves responsibility for assisting in planning, organizing, and directing all programs and activities of the Community Development Department and other related projects. Supervision is exercised directly, or through subordinates, over a professional, technical and clerical staff. Work is performed with wide latitude of judgment, independent and technical action under the general administrative direction of the Director of Finance and Accounting, and within the framework of the policies of the City Council, Local, State and Federal regulations. Work is reviewed through conferences, reports and audits of the effectiveness of programs and results achieved.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Provides staff assistance to Director of Finance and Accounting, Mayor, City Council, boards and committees as required.

- Performs a variety of administrative tasks such as preparation of the City's Community Development Block Grant (CDBG) /HOME Program applications, monthly, semi-annual and annual reports. Oversees the administration and management of the CDBG and HOME programs.

- Monitors the effectiveness of the City of Gulfport's various Local, State and Federal Grants and programs to ensure the all applicable Federal and State and Local laws and regulations are being adhered to.

- Monitors the progress of all sub grant recipients to ensure program effectiveness and compliance.

- Keeps abreast of current rules and regulations issued by federal, state, and local funding sources to assure the City's compliance.

- Prepares responses to monitoring visits and audit reports.

- Assures contract compliance with all laws, guidelines, and regulations imposed under grants and local City codes and ordinances are being met.

- Supervises the Housing Programs and Homebuyer Assistance Programs to ensure all applicable Federal Regulations and local City codes and ordinances are being met.

- Coordinates the preparation of reports required by grant funding sources.

- Assists the City Administration and Directors in planning and developing strategies to maintain and upgrade the standard of living in the City.

- Supervises staff as assigned.

- Advises the Director of Finance and Accounting and City Administration in the formulation of sound policy decisions and procedures.

- Reviews and approves requisitions, check authorizations, and deposit vouchers as related to specific programs and projects funded and administered through the Community Development Department.

- Coordinates the administration of grant implementation activities to assure final completion, compliance, and other data required to accurately audit and monitor the fiscal operation of the community development department.

- Provides external auditors and monitors all fiscal records, documentation, instructions, ledgers, journals, and other data required to accurately audit and monitor the fiscal operation of the department and the various local, state and federal programs.

- Updates, and enforces an internal procedures manual to maintain good internal control systems, provides for separations of duties, and safeguard the assets of the City.

- Performs related work as required.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Through knowledge of modern theories, principles, and practices of Community and Economic Development and/or other major Federal Funding Programs.

- Through knowledge of grant writing and development and identification of potential funding resources.

- Ability to communicate effectively orally and in writing and to prepare clear and concise reports.

- Ability to supervise the work of subordinates.

- Hands-on experience with HUD'S IDIS program.

Education and Experience

Degree in public administrations, business administration, accounting, or equivalent graduate study or degree: and/or five years experience in working with HUD programs or grant administrations and program management, including two years at administrative levels.

Required Licenses or Certificates

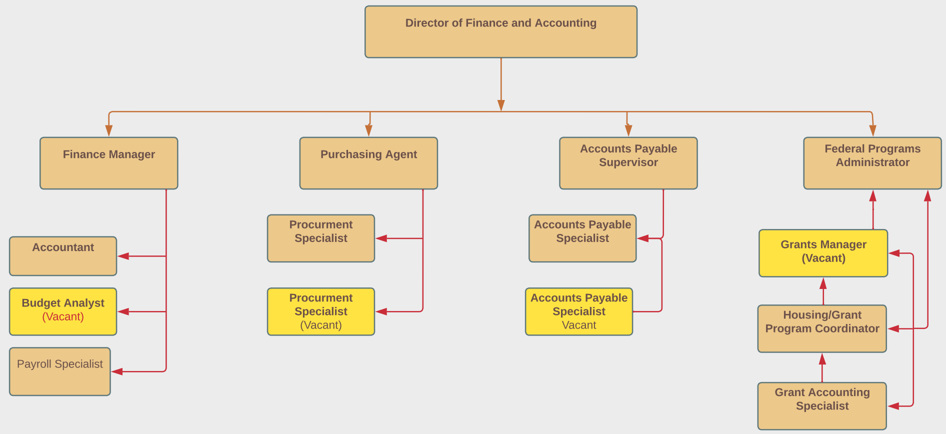
None.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.

Revised: 009/21/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "LEISURE SERVICES OFFICE MANAGER" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF LEISURE SERVICES AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Leisure Services Officer Manager" position within the City of Gulfport (in the City's Department of Leisure Services) shall fall within the range set for Grade 112 ($40,156.93 - $59,788.19), where it was formerly in Grade 109; and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Leisure Services Office Manager" position in the City's Department of Leisure Services is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Leisure Services Office Manager" position in the City's Department of Leisure Services is hereby added to "Grade 112" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020, where it was formally included in "Grade 109" therein.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: “This Ordinance provides for the salary of compensation for one (1) ‘Leisure Services Office Manager’ position in the City of Gulfport’s Department of Leisure Services in Grade 112 in the City’s ‘Salary Grade Schedule’ and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk.” For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES	NAYS	ABSENT/ABSTAIN

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

____________________________ ______________________________

CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____

MAYOR

City of Gulfport
Job Description

Office Manager
(OM)

Department: 411-Leisure Services FLSA Status: Non-Exempt
EEO Class: Office & Clerical
Grade: 109
Date Approved: Date Revised: 3.17.22

Position Overview

This individual will plan, organize, direct, and control all administrative and support functions for the various leisure service divisions and maintains financial and accounting records of the department by performing a variety of accounting services. The Office Manager determines procedures of work; issues written and verbal instructions, assists in compiling composite reports; coordinates the work of various units. The work involves responsibility for interpreting and carrying out the rules, regulations, and policies of the department. Work is performed under the general supervision of the Director of Leisure Services and uses independent judgment and ingenuity to interpret needs of the public and staff.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Coordinates and directs office services, such as records and budget preparation, personnel, and housekeeping, in order to aid managers and department director.
- Plans, assigns, reviews, and coordinates the activities of staff over which supervision is exercised.
- Manage the daily operations of the Administrative Office.
- Complete and enter purchase orders, budget amendments, and transfers in Munis.
- Oversees payroll process for Leisure Services staff.
- Maintains current knowledge of organization's activities, developments and additional supportive information for internal and external customers.
- Reviews existing work procedures and revises as necessary.
- Answers correspondence concerning operations of the department.
- Prepares and maintains routine records and reports; assists in compiling specialized composite reports for all divisions within the department.
- Confers with and assists administrative superiors in solving problems affecting the office operation.
- Prepares reports, memos, letters and other documents.
- Assists managers and department directors with special projects as requested.
- Process all requests for travel and seminar requests within the Department. Provide the requisite information in order to obtain approval prior to registration and requisition.
- Prepares reports, memos, letters and other documents, using word processing, spreadsheet, database, or presentation software.
- Operates office equipment such as fax machines, copiers, and phone systems, and computers.
- Organizes and maintains paper and electronic filing systems for records, correspondence, and other material.
- Maintains and updates list for approved volunteers for the department for the various athletic and recreation programs by using background check program. Makes ID Badges for the approved volunteers.
- Acts as department representative for the City for other departments.

- Performs other duties as assigned.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Considerable knowledge of modern office methods and procedures.
- Considerable knowledge of principles and processes for providing customer and personal services including customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.
- Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.
- Knowledge of electronic equipment and computer hardware and software, including proficiency with Microsoft Word, Power Point, and Excel and knowledge of other software as needed by the Department.
- Knowledge of the principles and practices of governmental budgeting and accounting.
- Ability to understand and follow complex oral and written instructions, and carry them out independently.
- Must be able to demonstrate a typing skill of type 50 words per minute.
- Strong written and verbal communication abilities.
- Must possess exceptional organizational and follow-through skills.
- Ability to work with confidential information, prioritize, coordinate and organize work.
- Ability to interact with the public and provide information in a polite and courteous manner; both in person and on the telephone.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Ability to express ideas effectively.

Education and Experience

Graduate from an accredited two- or four-year university including coursework with a clerical or business emphasis. Five (5) + years experience of a progressively responsible nature in the area of office operations, or an equivalent combination of education, training and experience. Other combinations of experience and education that meet the minimum requirements may be substituted.

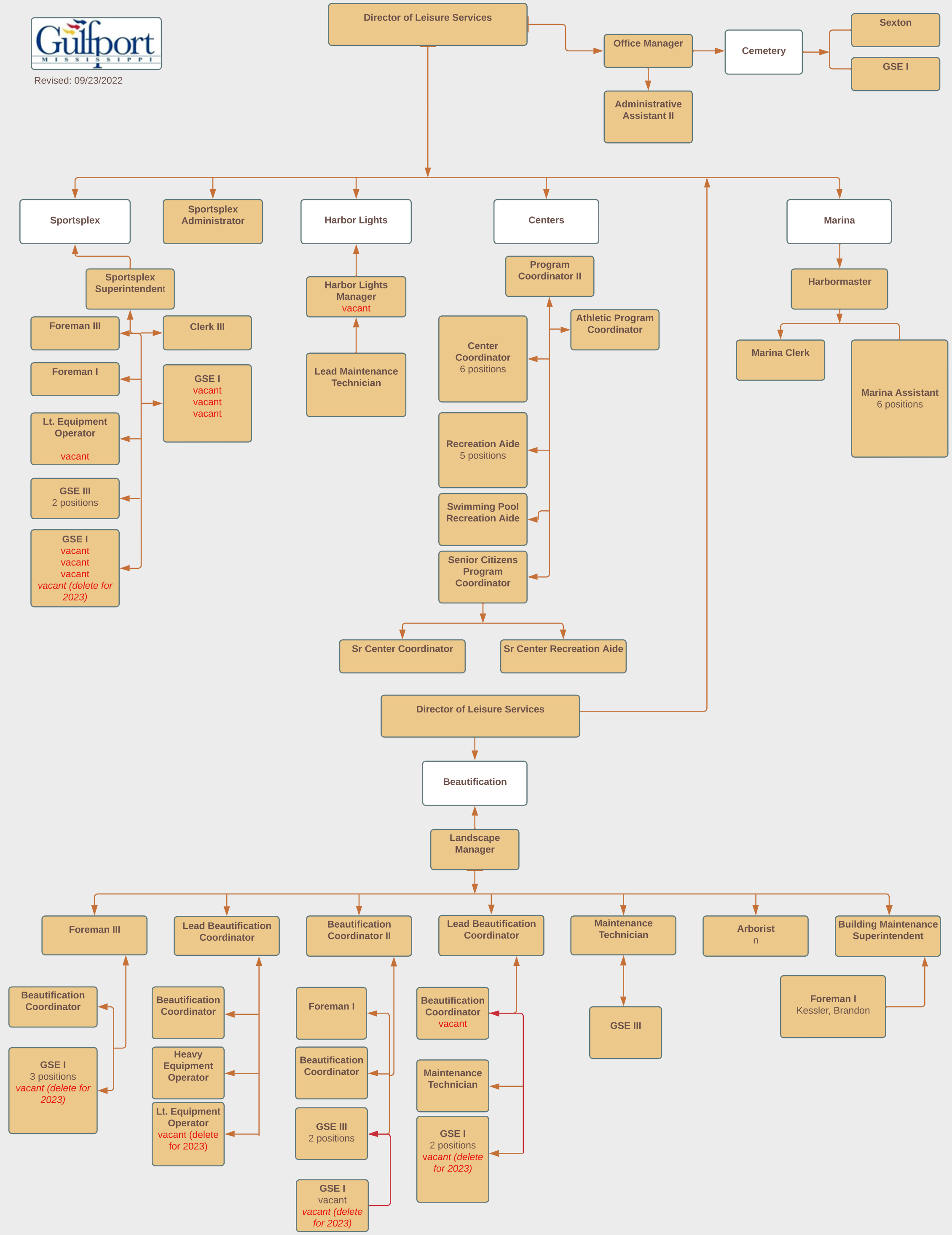
Required Licenses or Certificates

Must possess a valid driver's license.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.



Gulfport MISSISSIPPI
Revised: 09/23/2022
Director of Leisure Services
Office Manager
Cemetery
Sexton
GSE I
Administrative Assistant II
Sportsplex
Sportsplex Administrator
Harbor Lights
Centers
Marina
Sportsplex Superintendent
Foreman III
Clerk III
Foreman I
GSE I vacant vacant vacant
Lt. Equipment Operator vacant
GSE III 2 positions
GSE I vacant vacant vacant vacant (delete for 2023)
Harbor Lights Manager vacant
Lead Maintenance Technician
Program Coordinator II
Athletic Program Coordinator
Center Coordinator 6 positions
Recreation Aide 5 positions
Swimming Pool Recreation Aide
Senior Citizens Program Coordinator
Sr Center Coordinator
Sr Center Recreation Aide
Harbormaster
Marina Clerk
Marina Assistant 6 positions
Director of Leisure Services
Beautification
Landscape Manager
Foreman III
Lead Beautification Coordinator
Beautification Coordinator II
Lead Beautification Coordinator
Maintenance Technician
Arborist n
Building Maintenance Superintendent
Beautification Coordinator
GSE I 3 positions vacant (delete for 2023)
Beautification Coordinator
Heavy Equipment Operator
Lt. Equipment Operator vacant (delete for 2023)
Foreman I
Beautification Coordinator
GSE III 2 positions
GSE I vacant vacant (delete for 2023)
Beautification Coordinator vacant
Maintenance Technician
GSE I 2 positions vacant (delete for 2023)
GSE III
Foreman I Kessler, Brandon

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SUBSTITUTION AND REPLACEMENT OF THE POSITION OF "PERMIT AND LICENSING MANAGER" (GRADE 109) FOR THE "LEAD CODE ENFORCEMENT OFFICER" POSITION (GRADE 109) IN THE CITY OF GULFPORT'S SALARY GRADE SCHEDULE, PROVIDING FOR THE SALARY OF COMPENSATION FOR THIS ONE (1) "PERMIT AND LICENSING MANAGER" (GRADE 109) POSITION IN THE DEPARTMENT OF URBAN DEVELOPMENT IN THE CITY OF GULFPORT AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, there is a need to re-name and re-constitute the position of "Lead Code Enforcement Officer" within the City of Gulfport's Urban Development Department and to change the title of this position to be "Permit and Licensing Manager" and, as such, to then substitute and replace the existing one (1) "Lead Code Enforcement Officer" position in the City's Salary Grade Schedule with the "Permit and Licensing Manager" position, with such position of "Permit and Licensing Manager" to remain in Grade 109 in this Salary Grade Schedule and the replaced and substituted position of "Lead Code Enforcement Officer" to no longer be included in the Salary Grade Schedule as a result thereof; and

WHEREAS, there is accordingly a need to provide for the salary of compensation for the one (1) "Permit and Licensing Manager" position in the City's Department of Urban

Development (formerly to be known as the "Lead Code Enforcement Officer" position) and the salary of compensation for the employees holding the position of "Permit and Licensing Manager" (one (1) position) within the City's Department of Urban Development should fall within the range set for Grade 109 ($32,476.34 - $48,183.61) in the City's presently existing Salary Grade Schedule (which is the same Grade where the formerly known position of "Lead Code Enforcement Officer" was found); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the one (1) noted "Permit and Licensing Manager" position is hereby officially added to this "Salary Grade Schedule" previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the aforementioned one (1) "Lead Code Enforcement Officer" position within the City's Department of Urban Development is hereby deleted and removed from the City's Salary Grade Schedule and is hereby substituted by and replaced with the one (1) "Permit and Licensing Manager" position within this Department, which position is hereby added to and funded in "Grade 109" in the new/latest grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020, (generally referred to as the "Salary Grade Schedule"), with the understanding that references to "Lead Code Enforcement Officer" as being a position in the Salary Grade Schedule (Grade 109) shall be removed therefrom.

SECTION 3. That the salary of compensation for the employees holding this one (1) position (the "Permit and Licensing Manager" position within the City's Department of Urban Development) shall be within the range and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the removal of the position of 'Lead Code Enforcement Officer' (Grade 109) from the City of Gulfport's Salary Grade Schedule and provides for the salary of compensation for one (1) 'Permit and Licensing Manager' position in substitution and replacement of such 'Lead Code Enforcement Officer' position in Grade 109 in the City's 'Salary Grade Schedule' and for those employees serving in these positions. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

___________________________ ____________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
Todd Harman, Director of Finance
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Urban Development – Job Title Change of Lead Code Enforcement Officer

DATE: September 9th , 2022

Urban Development with the approval of the CAO is requesting a job title change to the following position:

Lead Code Enforcement Officer → Permit & Licensing Manager

This position will be located in Grade 109 and there will be 1 position with this job title.

All of the above changes will be approved in the 2023 Budget, and are set for the September 20th Council meeting to go in affect October 1st.

City of Gulfport
Job Description

Permitting and Licensing Manager (PLM)	
Department: Urban Development	FLSA Status: Non-Exempt
EEO Class: Office & Clerical Grade 108	
Date Revised: 09/09/2022	Date Approved:

Position Overview

Permitting and Licensing Manager performs managerial and clerical duties including the supervision of workers engaged in varied clerical or other operations of an office in a division or department. The PLM will determine procedures of work; issue written and verbal instructions; assign duties to employees and check their work for accuracy and neatness; assist in compiling composite reports; coordinate the work of various units and maintain harmony among workers; adjust errors and handle complaints. The work involves responsibility for interpreting and carrying out the rules, regulations, and policies of the department.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Directly deal with customers through various ways: face to face, by phone, by electronic mails responding to account and billing inquiries and adjustments, requests for service and other issues related to water utility services.
- Plans, assigns, reviews, and coordinates the activities of staff over which supervision is exercised.
- Verifies, records, and other documents.
- Use various computer applications to prepare documents, data entry, and email.
- Scan and attach documents into Tyler Content Management by account/customer number.
- Assist staff in answering phone and responding to customer inquiries.
- Assist customers with inspection requests, permit applications, privilege licenses applications and collection of fees.
- Handles difficult customer inquiries; assist them in resolving issues.
- Reviews existing work procedures and revise work flow process as necessary.
- Answers correspondence concerning operations of the department
- Prepares and maintains routine records and reports; assists in compiling specialized composite reports.
- Confers with and assists administrative superiors in solving problems affecting the office operation.
- Acts as Secretary for the Construction Board
- Receives the Clerks batches and verifies they are correct.
- Transport received batches to Accounts Payable and verifies they are correct.
- Accepts payments by cash, check, and credit card. Balance and prepare deposit daily. Safeguarding cash/check.
- Motivate, inspire, train and direct coworkers on the best ways to approach and relate to customers.
- Accept and process E-billing forms/set up in system.
- Provide feedback on performance of coworkers to supervisor and manager for staff evaluation and reward purposes

Knowledge, Skills and Abilities
Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

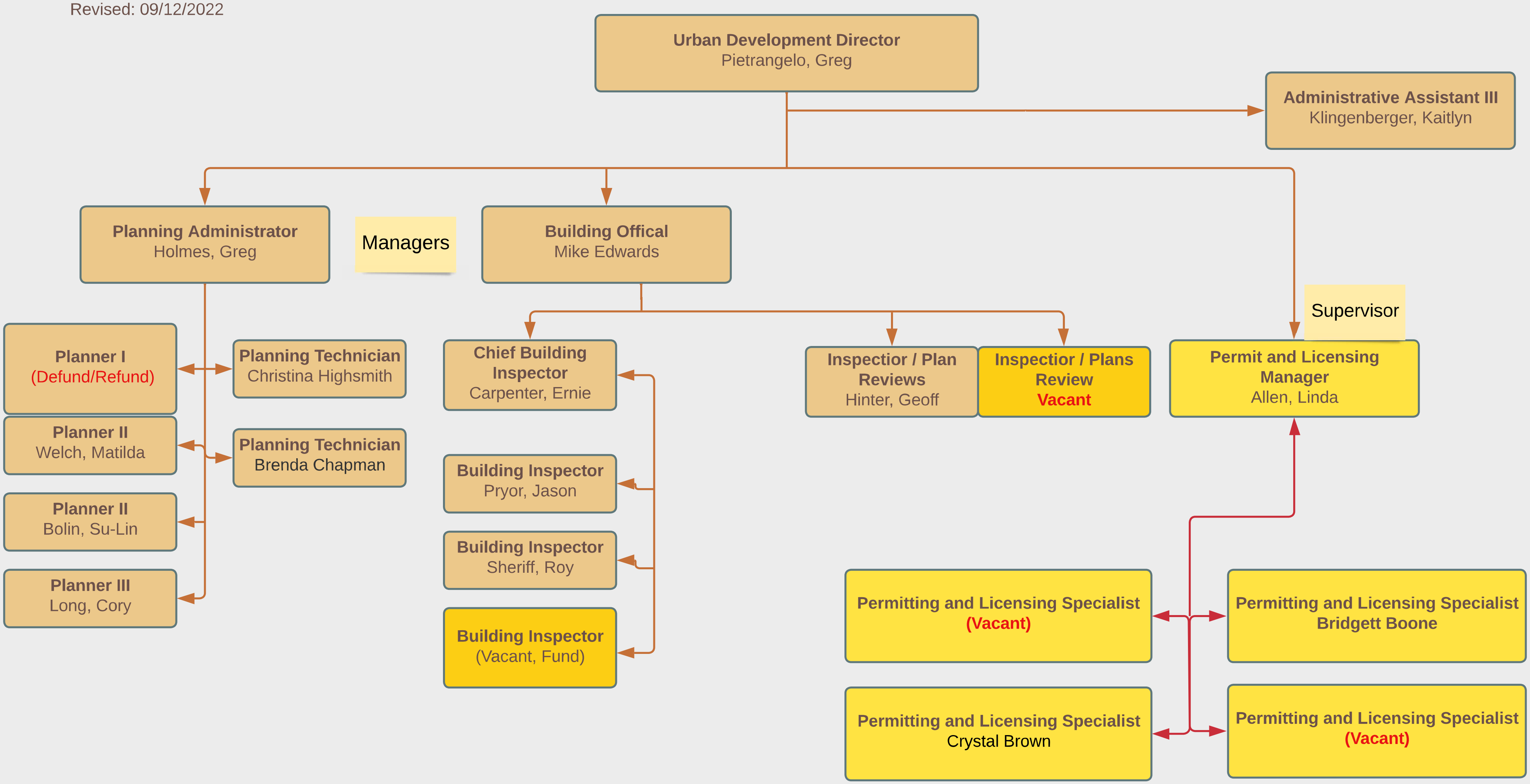
- Considerable knowledge of modern office methods and procedures along with a strong understanding of MUNIS and Tyler Products.
- Ability to plan, assign and supervise the work of subordinates.
- Strong written and verbal communication abilities.
- Ability to express ideas effectively.
- Ability to follow a systematic method of performing a task.
- Ability to use analytical thinking and reasoning to solve a problem.
- Exceptional communication skills by the ability to communicate effectively with face to face and phone customers with a clear and concise understanding.

Education and Experience
High school graduate or equivalent. Additional coursework in business or accounting. Must have at least three (3) years of work experience involving customer service, clerical/data entry, with at least 4 years of supervisory experience. Must have experience working in a municipality or county setting issuing, tracking and working permits and licenses. Or an equivalent combination of education, training and experience.

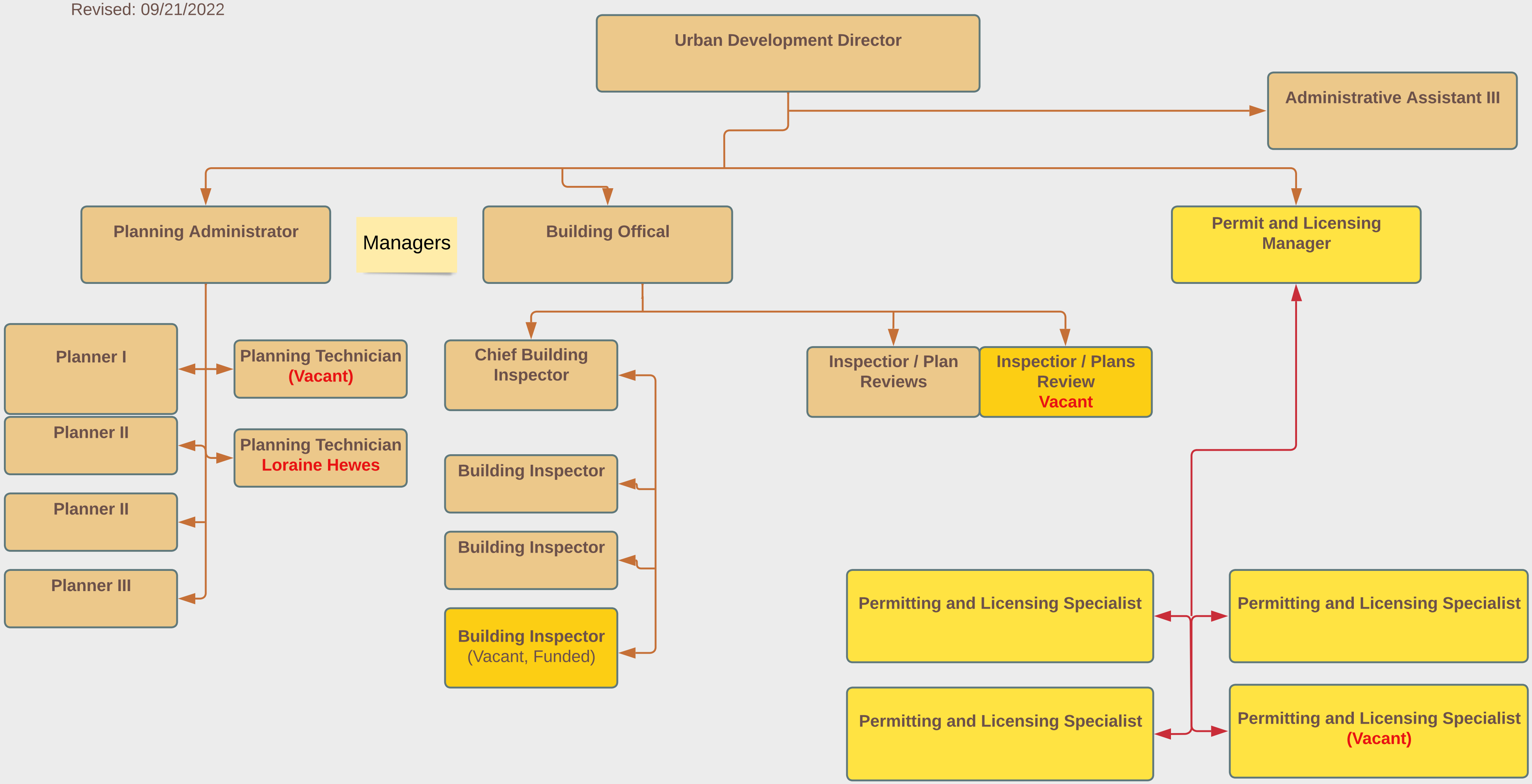
Required Licenses or Certificates
Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions
Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are indoors.

Revised: 09/12/2022



Revised: 09/21/2022



Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
Todd Harman, Director of Finance
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Urban Development – Job Title and Grade Change of Clerk I

DATE: September 9th , 2022

Urban Development with the approval of the CAO is requesting a job title change to the following position:

Clerk I → Permit & Licensing Specialist

This position will remain in the same grade at this time. (Grade 103)

City of Gulfport, Mississippi
Job Description

Permit & Licensing Specialist

Department: 611 - Planning
EEO Class: Office & Clerical — FLSA Status: Non-Exempt
Date Revised: 09/06/2022 — Date Approved: 09/20/2022

Position Overview

Under general supervision, performs office support and administrative functions requiring customer service knowledge and previous computer experience. Work of this class involves the performance of clerical tasks that vary as to detail and method. Assignments are performed with supervision. Decisions necessitating changes in policies or regulations are referred to supervisor.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Receives application and plans for building and related permits.
- Answers phones and responds to customer requests.
- Identifies, researches, and resolves customer issues using the computer system.
- Receives inspection requests.
- Handles customer inquiries or directs them to the proper individual or office.
- Enters inspection requests, contractor licensing and permits into MUNIS building software.
- Collects and records fees.
- Files building permits and inspections.
- Makes mathematical calculations manually or by use of a calculator according to established methods.
- Accepting, processing, and balancing drawer to billing / payment processing system daily.
- Performs related work as required.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Knowledge of English, spelling, and math.
- Basic knowledge of modern office practices, procedures, equipment and standard clerical techniques.
- Ability to make mathematical calculations rapidly and accurately.

- Ability to understand and follow moderately complex oral and written instructions.
- Ability to establish and maintain effective work relations as necessitated by work assignments.
- Possess strong customer service skills.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Ability to organize and review work for efficient results and accuracy.
- Ability to issue and follow oral and written instructions.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.

Education and Experience

High School graduate or equivalent. One year of general clerical experience, 1-2 years of customer service experience and 2 years of data entry is required. Minimum typing speed of 35 wpm. Cash handling experience is required. Other combinations of experience and education that meet the minimum requirements may be substituted.

Required Licenses or Certificates

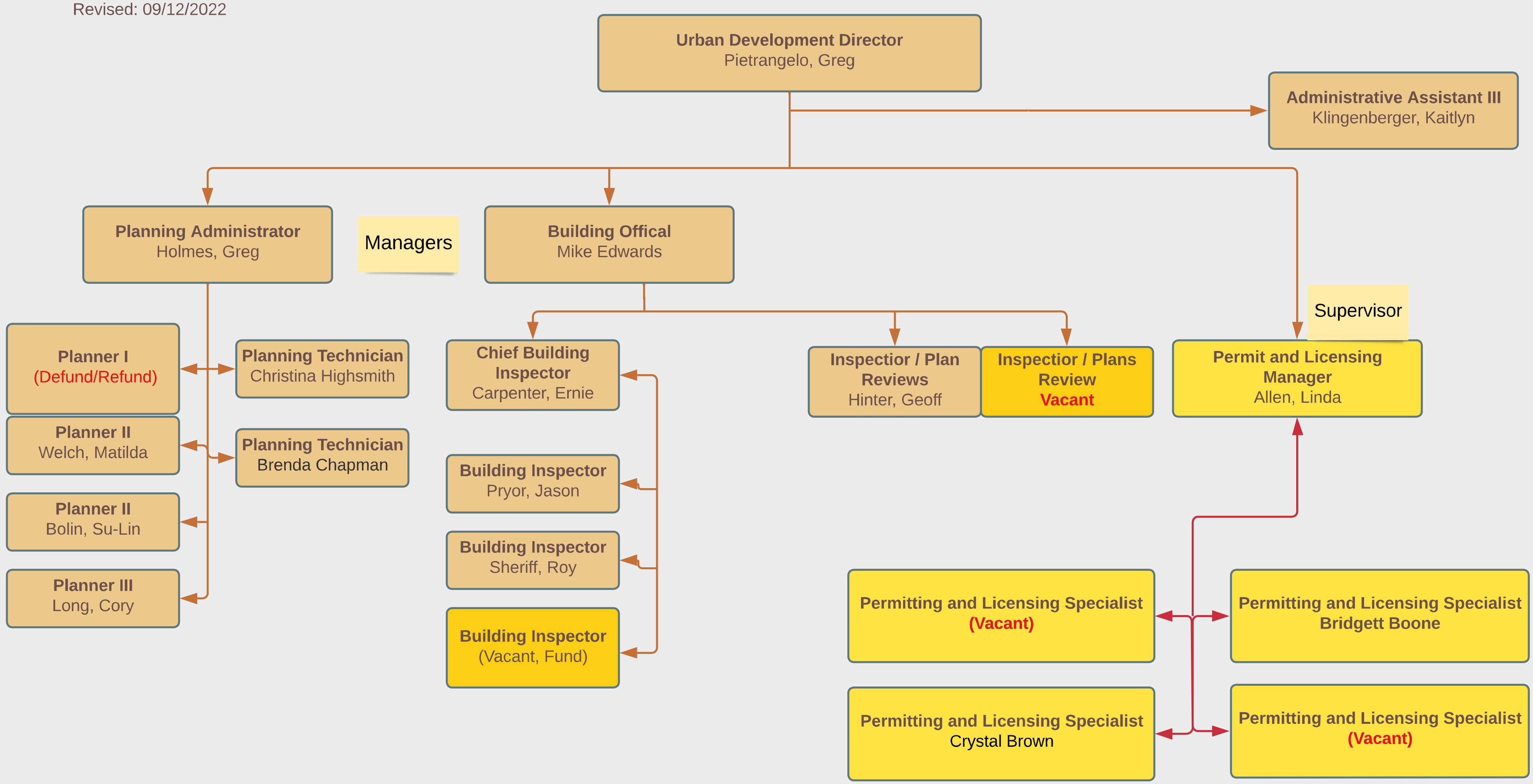
Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are primarily indoors.

Revised: 09/12/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SUBSTITUTION AND REPLACEMENT OF THE FOUR (4) POSITIONS OF "CLERK I" (GRADE 103) IN THE CITY OF GULFPORT'S DEPARTMENT OF URBAN DEVELOPMENT WITH FOUR (4) "PERMIT AND LICENSING SPECIALIST" POSITIONS (GRADE 105) IN THE CITY'S SALARY GRADE SCHEDULE, PROVIDING FOR THE SALARIES OF COMPENSATION FOR THESE FOUR (4) "PERMIT AND LICENSING SPECIALIST" POSITIONS (GRADE 105) AND FOR THOSE EMPLOYEES SERVING IN THESE POSITIONS, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, there is a need to re-name and re-constitute the four (4) current positions of "Clerk I" within the City of Gulfport's Urban Development Department and to change the title of these positions to be "Permit and Licensing Specialist" and to change the assigned Grade for these positions from Grade 103 in the City's Salary Grade Schedule to Grade 105 in this Schedule; and

WHEREAS, there is accordingly a need to provide for the salary of compensation for the four (4) "Permit and Licensing Specialist" positions in the City's Department of Urban Development (formerly to be known as the "Clerk I" positions) and the salaries of compensation for the employees holding the positions of "Permit and Licensing Specialist" (four (4) positions) within the City's Department of Urban Development should fall within the range set for Grade 105 ($24,776.53 - $36,888.88) in the City's presently existing Salary Grade Schedule; and

WHEREAS, the salaries of compensation as set out herein are in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the four (4) noted "Permit and Licensing Specialist" positions are hereby officially added to this "Salary Grade Schedule" previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the aforementioned four (4) "Clerk I" positions within the City's Department of Urban Development are hereby deleted and removed from the City's Salary Grade Schedule and are hereby substituted by and replaced with four (4) "Permit and Licensing Specialist" positions within this Department, which positions are hereby added to and funded in "Grade 105" in the new/latest grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020, (generally referred to as the "Salary Grade Schedule"), with the understanding that references to "Clerk I" as being a position (within the Department of Urban Development and being replaced herein) in the Salary Grade Schedule (Grade 103) shall be removed therefrom.

SECTION 3. That the salaries of compensation for the employees holding these four (4) positions (the "Permit and Licensing Specialist" positions within the City's Department of Urban Development) shall be within the range and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the removal of four (4) positions of 'Clerk I' (Grade 103) in the City of Gulfport's Department of Urban Development from the City's Salary Grade Schedule and provides for the salary of compensation for four (4) 'Permit and Licensing Specialist' positions in Grade 105 in the City's 'Salary Grade Schedule' and for those employees serving in these positions. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES **NAYS** **ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

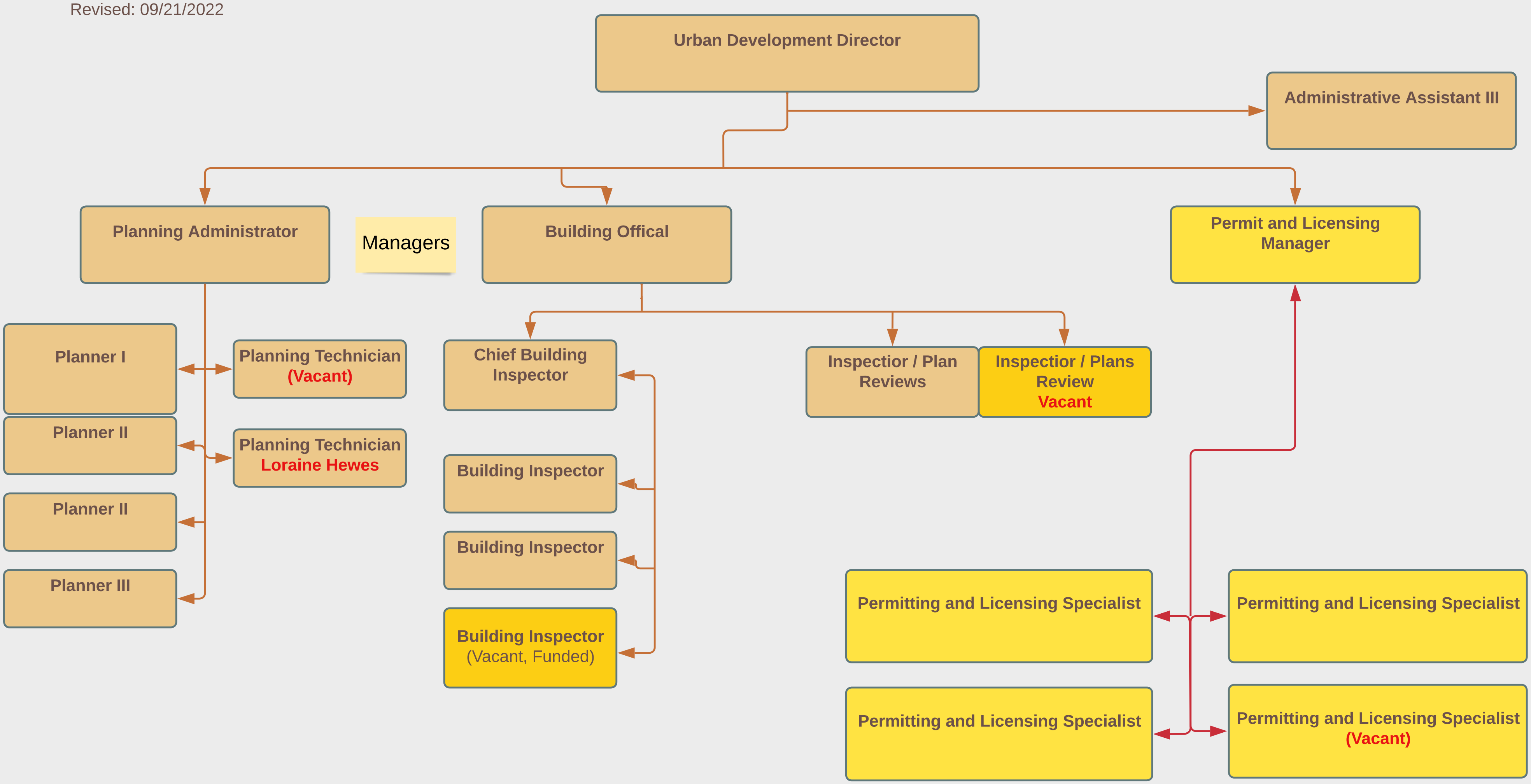
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

MAYOR

Revised: 09/21/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR A "PERSONNEL SPECIALIST" POSITION (GRADE 107) IN THE CITY OF GULFPORT, MISSISSIPPI AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: "Personnel Specialist" (one (1) position), which shall fall within the range set for Grade 107 ($28,366.74 - $42,234.22); and

WHEREAS, the salary of compensation as set out herein are in accord with the new (and now existing) grade schedule of the City of Gulfport, and the one (1) "Personnel Specialist" position is hereby being added to the "Salary Grade Schedule" previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the aforementioned one (1) "Personnel Specialist" position in the City's Human Resources Office is hereby added to and funded in "Grade 107" in the new/latest grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020, (generally referred to as the "Salary Grade Schedule").

SECTION 3. That the salary of compensation for the employee holding this one (1) position (the "Personnel Specialist" position) shall be within the range and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Personnel Specialist' position in Grade 107 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk."

For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

__________________________ ___________________________

CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____

MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Personnel Specialist / Grade 107 / Human Resources Department Ordinance Request
No Change in Grade/Scale

DATE: September 9th, 2022

On September 14th 2022 the Personnel Specialist position will be vacated. Please provide an ordinance the Personnel Specialist at Grade 107. This position will be hired October 1 with Budget Year.

Approved in FY 23 Budget:
Job Title: Personnel Specialist
Grade Information:
Grade 107
Minimum Step: $28,366.74
Maximum Step: $42,234.22
Funding Max Amount: $36,656.42

Attachments:
- Current Job Description
- Organization Chart

City of Gulfport, Mississippi
Job Description

Personnel Specialist
(PSP)

Department: 145R – General Administration
EEO Category: Office & Clerical FLSA Status: Non-Exempt
Date Revised: 5/20/2022 Date Approved: 2 3 2012

Position Overview

Under limited supervision, the Personnel Specialist is responsible for the upkeep of the HRIS system and coordinates and executes all processes from new hire to termination. Incumbent is responsible for the processing of all new hires, transfers, personal changes, position/salary changes, and terminations while maintaining all employment and termination files. Generates various reports monthly and other required ad-hoc reports to senior management and department managers/supervisors. Responsibilities include execution of accurate and timely filing of paperwork and I-9 information. Compiles various salary surveys to other municipalities, State Personnel Board, Department of Labor, and Equal Employment Opportunity Commission. Assist employees with their pre-retirement planning and processing of pre-retirement paperwork.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Maintains departmental Human Resource Information System (HRIS) in regards to data and updates; coordinating information with New Hires, Managing Pay, Salary, Status Changes, Terminations and other data related to HRIS.
- Maintains accurate and up-to-date employment files on every city employee. Ensures that prior to filing, information is correctly entered into HRIS and conveyed to Payroll.
- Responsible for auditing all employee transactions; identifying and correcting any errors made.
- Responsible for maintenance and accuracy of updating salary summary report on a daily basis and managing the salary structure for all City Departments.
- Responsible for updating wage and salary step chart for all positions.
- Responsible for auditing the I-9's and keeping the I-9 filing system up to date.
- Responsible for assisting employee with retirement projections.
- Prepares all monthly reports, including new hire, promotion, vacancy and termination reports.
- Responsible for responding to Mississippi Department of Employment Security Benefit Payment Control audits.
- Responsible for completing various reports and surveys; salary surveys from

other Municipalities, Equal Employment Opportunity Commission EEO-4 reporting, Department of Labor, and MS State Personnel Board.
- Responsible for reporting all new and rehires to the Mississippi State Directory of New Hires.
- Conducts employment and salary verification for all employees.
- Conducts exit interviews.
- Responsible for maintaining signed ordinance binder.
- Responsible for creating or deactivating positions as outlined in approved ordinances.
- Responsible for other duties as assigned by the HR Manager

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Knowledge of the fundamentals and principals of Human Resources Procedures.
- Considerable knowledge of office procedures and standard office machines.
- Considerable knowledge of HRIS software programs and various other computer software programs.
- Ability to compile, computer, and analyze pertinent data needed for reports.
- Must have demonstrated ability to take initiative, be detail oriented and self-motivated.
- Ability to manage multiple tasks.
- Comprehensive knowledge of the City's policies, procedures and regulations.
- Ability to deal with the public tactfully and courteously.
- Possess strong customer service skills.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Must be able to work independently.
- Maintain highly confidential information.

Education and Experience

One (1) to four (4) years of Human Resources experience is recommended. High School diploma or equivalent is required. Some college or university credit in Human Resource courses is desirable but not required. Other combinations of experience and education that meet the minimum qualification may be substituted.

Licenses or Certificates

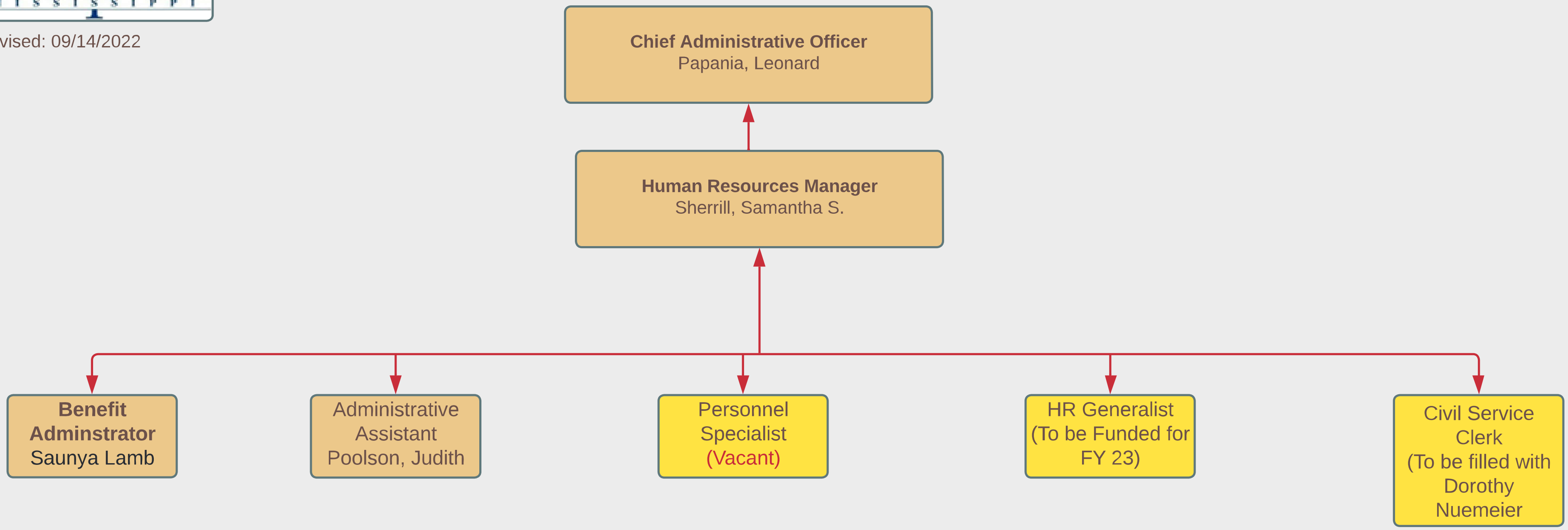
Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions

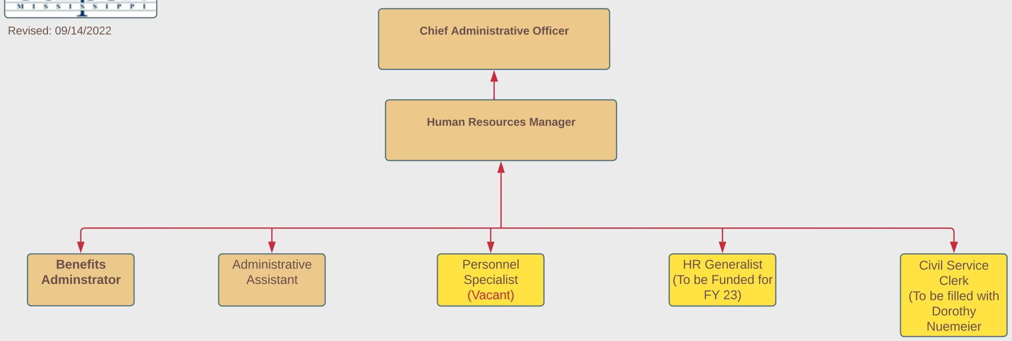
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 10 pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are primarily inside an office environment.

Revised: 09/14/2022



Revised: 09/14/2022



City of Gulfport
Job Description

Program Coordinator II
(LSPC)

Department: 411- Leisure Services FLSA Status: Exempt
EEO Class: Professional
Grade: 203
Date Approved: Date Revised: 3.17.22

Position Overview

This is an administrative and field-working supervisor position that will directly manage the Athletics Program Coordinator, Centers and Senior Center Staff, and Summer Camp Directors.

Work involves the responsibility of managing and planning comprehensive athletic, recreational, community and senior programs, including the effective and proper utilization of a variety of recreational areas, facilities and equipment. This position will assist the Director in long term planning for the division that is in line with the Department Master Plan and needs of the citizens in the community. The incumbent must assure that program objectives are accomplished at recreation facilities, gymnasiums, athletic fields and other locations through the supervision of program coordinators, center coordinators, recreation aids and seasonal staff assigned to specific aspects of the programs.

This position will directly report to the Director of Leisure Services. Additional hours of work may be required, which may involve weekends and evenings as directed. Considerable independence and judgment, based on training and experience, is exercised in carrying out assignments.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Plans, programs and supervises summer day camp program and activities and staff; observes facilities and activities to ensure that proper safety, sanitary and maintenance standards are adhered to.
- Recommends changes to current programs; propose additional program offerings that fit the need of the community.
- Provide a high level of customer service at all times.
- Provides training to staff and ensures all policies and procedures are followed.
- Works with individuals, groups and organizations in the promotion and development of a diversified program of recreational activities and community and recreation center programs.
- Provides quarterly and annual reviews of programs to ensure goals are accomplished.
- Works with the Building Maintenance division and other departments to ensure facilities are maintained at a high quality.
- Enlists, trains and supervises volunteer leaders; recommends personnel for full time positions; assists in preparation of the departmental budget.
- Collects fees and maintains and submit financial, program and service records.
- Prepares news releases and other publicity for the media as well as assisting other staff in the development of good public relations within the community.
- Manages all rental schedules throughout this division.
- Promotes interest and provides information regarding recreation programs to school officials, community service groups, other departments, and the general public. Prepares for publication a variety of brochures, calendars, letters, posters, news releases, flyers and related communications regarding programs.

City of Gulfport
Job Description

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Ability to work with mathematical concepts and have the ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.
- Ability to define problems, collect data, establish facts, and draw valid conclusions and to express ideas effectively orally and in writing.
- Extensive knowledge of a wide variety of recreational activities.
- Proficient in the usage of office equipment and computer software; word, excel and e-mail.
- Ability to greet the general public tactfully and courteously.
- Ability to assist in planning, organizing, coordinating and directing the activities and personnel involved in a recreational program.
- Ability to establish and maintain effective working relations as necessitated by work assignments.
- Ability to interpret the policies of the department to subordinates and the general public.

Ability to express ideas effectively orally and in writing.

Education and Experience

Graduation from an accredited college or university with major course work in athletic or physical education. Experience of a progressively responsible nature in organized athletic activities, including some supervisory experience.

Required Licenses or Certificates

Must possess a valid driver's license.

Physical Demands and Working Conditions

Physical requirements include occasional lifting/carrying of 20+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. ____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "PROGRAM COORDINATOR II" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF LEISURE SERVICES AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Program Coordinator II" position within the City of Gulfport (in the City's Department of Leisure Services) shall fall within the range set for Grade 204 ($40,750.63 - $60,672.14), where it was formerly in Grade 203; and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Program Coordinator II" position in the City's Department of Leisure Services is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the “Program Coordinator II” position in the City’s Department of Leisure Services is hereby added to “Grade 204” in the new grade schedule for salaries of compensation previously approved by the City’s Governing Authority on October 6, 2020, where it was formally included in “Grade 203” therein.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: “This Ordinance provides for the salary of compensation for one (1) ‘Program Coordinator II’ position in the City of

Gulfport's Department of Leisure Services in Grade 204 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

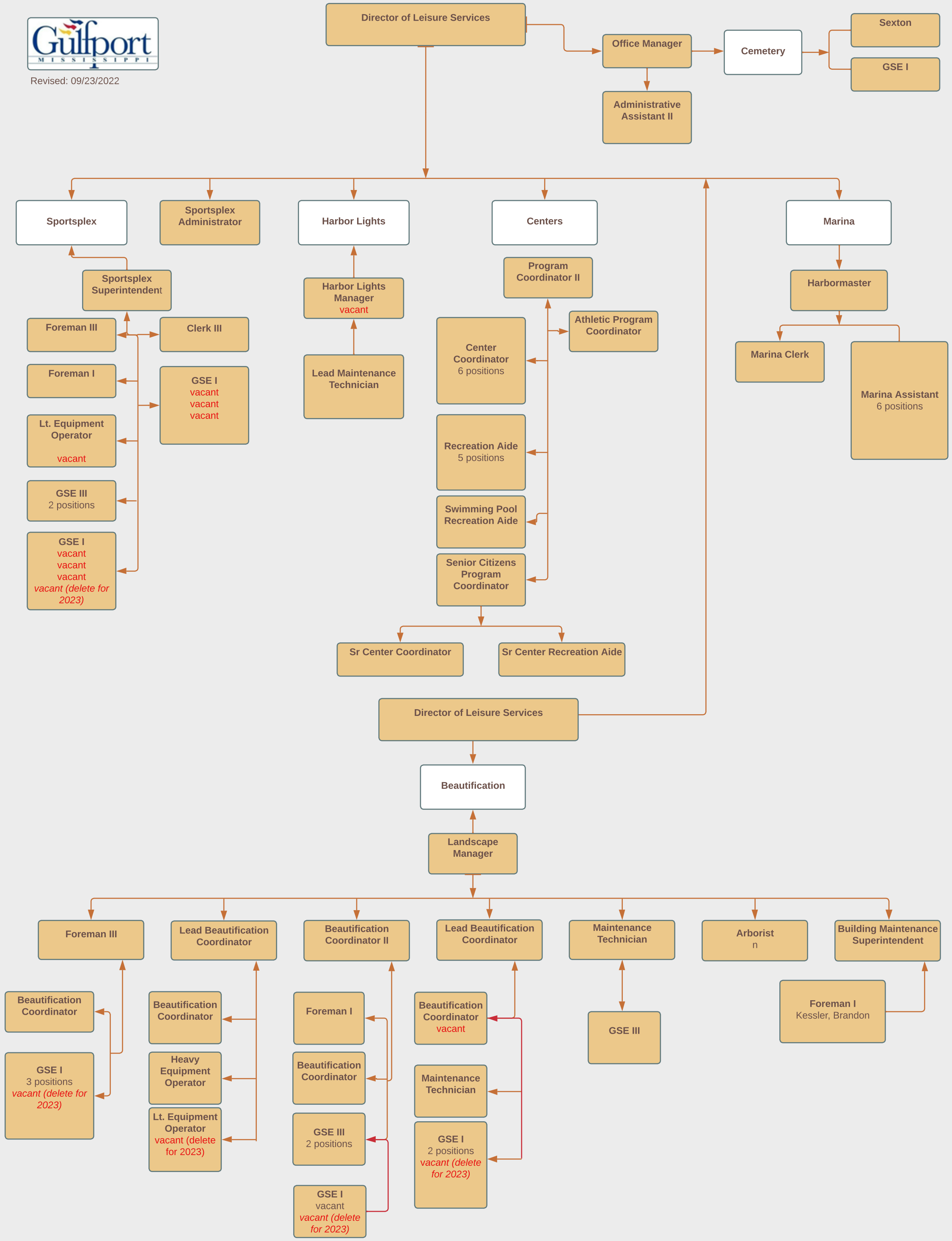
__________________________ __________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

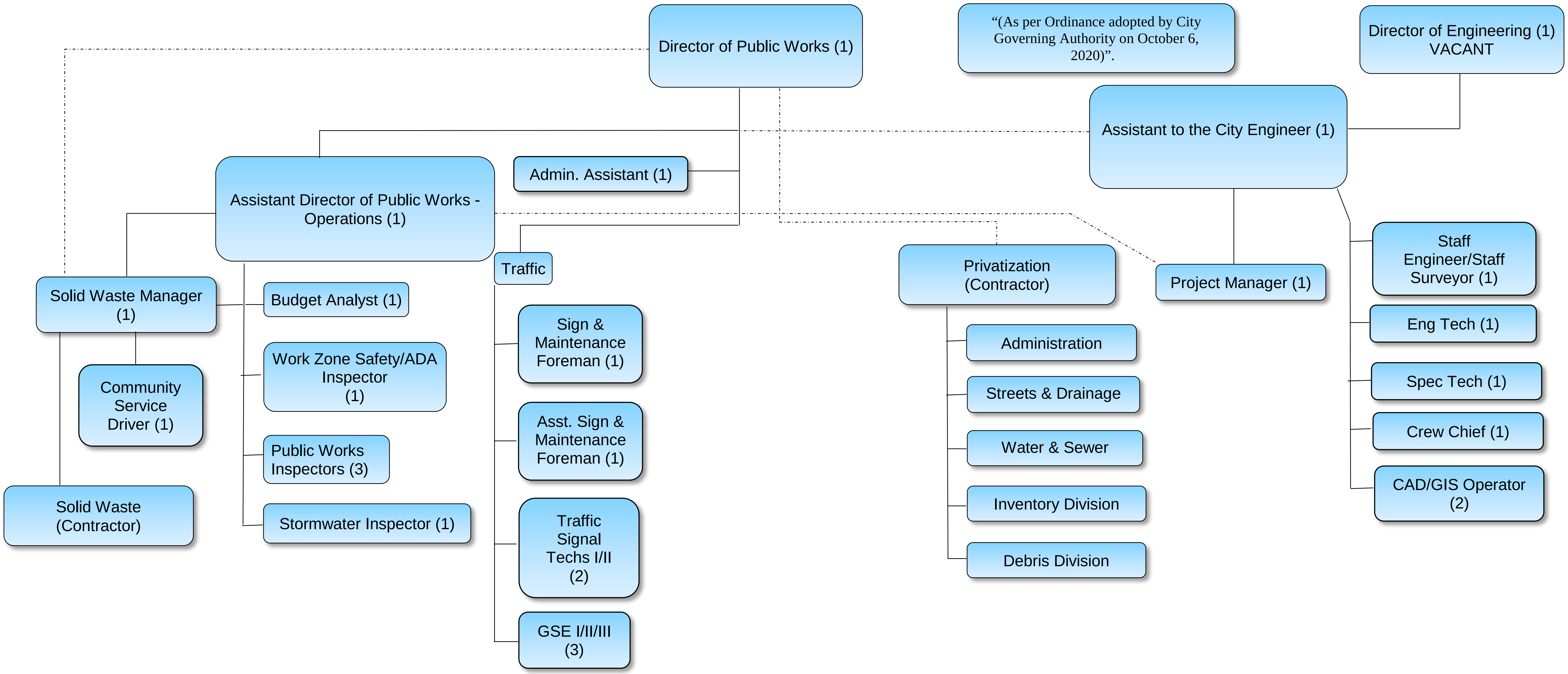
APPROVED:

____
MAYOR

Revised: 09/23/2022



FY 2023
Department of Public Works/Engineering



1. The Department of Public Works is hereby established and shall be headed by a director who shall be appointed and shall serve pursuant to the provisions of Miss. Code Ann. 1972, Section 21-8-23. **If the position of Director of the Department of Engineering is vacant, the Director of the Department of Public Works shall simultaneously head the Department of Engineering until such time as this other director position is no longer vacant.**
2. The Department of Engineering is hereby established and shall be headed by a director who shall be appointed and shall serve pursuant to the provisions of Miss. Code Ann. 1972, Section 21-8-23. **If the position of Director of the Department of Public Works is vacant, the Director of the Department of Engineering shall simultaneously head the Department of Public Works until such time as this other director position is no longer vacant.**

City of Gulfport, Mississippi
Job Description

Project Manager
(EPM)

Department: 325 - Engineering
EEO Class: Technical FLSA Status: Exempt
Date Written: 09/12/2022 Date Approved:

Position Overview
The Project Manager will provide oversight for all phases of Engineering projects, including all coordination, ensuring that all projects are being adhered to, meet quality standards, and proceed on schedule and within budget.

Essential Job Functions
Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- With direction from Director or Assistant Director, responsible for overall prioritization of all engineering projects.
- Assist the engineering team with scheduling all projects; ensuring that timelines and budgets are adhered to.
- Track and control project schedules and associated costs to achieve completion of project within time and budget.
- Identify problems and potential problems affecting project deadlines and take necessary corrective actions.
- Review the timely approval of all change orders and billings, and cost control budget adjustments.
- Manages and publishes project schedules as it applies to all on-going projects. Review with engineering team members on a weekly basis.
- Develops and implements a quality assurance/quality control program and oversees execution.
- Serves as the day-to-day contact regarding project execution.
- Conducts field inspections.
- Assist in the preparation of reports, plans and proposals.
- Attend meetings as the City's and the Department's representative.
- Coordinates the schedules of the Director and Assistant Director
- Respond to public requests and concerns.
- Perform related duties as assigned.

Knowledge, Skills and Abilities
Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Experienced working on both private and public works projects.

- Ability to work under pressure and coordinate numerous activities and groups of people who need to cooperate to achieve maximum efficiency.
- Excellent oral and written communication skills.
- Critical thinking and problem solving skills, planning and organizing, decision making, and team work.
- Knowledge of project management technical tools.
- Working knowledge of cost control, budgeting and accurate reporting.
- Ability to communicate effectively with the public.
- Advanced computer skills with the ability to use Microsoft Word, Excel, Outlook, Project and PowerPoint.
- Familiarity with database information flow/costing software (CMIC)
- Knowledge of AutoCAD and other BIM software.
- Establish and maintain cooperative and effective working relationships with other employees, and contractors.
- Prepare clear and concise reports on technical material.
- Possess strong customer service skills.

Education and Experience

Bachelor degree in engineering, business, or related field. Experience leading projects. Strong time management and organizational skills, with the ability to multi-task. Works well interacting and collaborating in a team environment, as well as independently. Must be self motivated and have strong problem solving skills, and take proactive initiatives. Must be willing to work the hours necessary to meet project deadlines and specific tasks. One to two years project management experience. Other combinations of experience and education which meets the minimum requirements may be substituted

Required Licenses or Certificates

Must possess valid driver's license with insurable driving record.

Physical Demands and Working Conditions

Physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "PROJECT MANAGER" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF PUBLIC WORKS AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Project Manager" position within the City of Gulfport's Department of Public Works shall fall within the range set for Grade 207 ($51,334.16 - $76,429.57); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Project Manager" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Project Manager" position is hereby added to "Grade 207" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Project Manager' position in the City of Gulfport's Department of Public Works in Grade 207 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

_________________________ _________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Establish Project Manager Position in accordance with FY 23 Budget

DATE: September 9, 2022

The Director of Public Works with the approval of the CAO would like to establish a new position to be approved in FY 23 Budget. Please provide an ordinance to create the following position.

Project Manager to be added to Grade 207.

City of Gulfport
Job Description

Sportsplex Superintendent
(SSPX)

Department: 411- Leisure Services FLSA Status: Non-Exempt
EEO Class: Professional
Grade: 204
Date Approved: Date Revised: 3.16.22

Position Overview

The Superintendent of the Goldin and Gulfport Sportsplexes is responsible for the grounds maintenance of a 25 acre sportsplex that includes a 4 diamond softball/baseball complex, 2 football/soccer field complex, 2 basketball courts, 2 tennis courts, 5 acre lake, associated roadways, open woodlands, and a 250 acre sportsplex that includes a 5 diamond softball complex, 4 diamond baseball complex, 6 diamond synthetic field turf softball complex, 6 soccer/football field complex, 2 diamond baseball complex, upland park areas, environmental park and associated roadways, open woodlands and a lake area.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Manages the efficient use of a complex automatic central irrigation control system and a complex underground drainage system.
- Manages the efficient use and operation of highly technical motorized maintenance equipment in the weekly, monthly, annual technical maintenance of hybrid Bermuda turf grass, synthetic field turf surfaces, clay dirt surfaces, and also in the maintenance of open woodlands, and environmental parkland.
- Determines requirements and budgets for the proper type of grass seeds, fertilizers, herbicides, algaecides, soils and sand mixture in quantities and quality adequate to maintain turf standards in compliance with local, state, and federal environmental standards.
- Determines requirements for routine/specialized maintenance for turf grass maintenance equipment, irrigation and drainage systems parts and components.
- Responsible for the construction and maintenance of softball field turf, subterranean irrigation lines, sprinkler heads and development of a turf nursery.
- Ensures the use of sound agronomic practices in accordance with current literature and technical management publications.
- Responsible for the preparation of weekly, monthly, and annual work plans. Hires, trains and manages assigned Personnel.
- Confers with administrative, technical, and maintenance staff members to plan activities for maintenance of grounds.
- Discusses plans for renovation or additions to facility with administrative personnel and assists in devising designs for new or renovated sections.
- Maintains inventory of equipment and supplies, and orders additional materials as needed.
- Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Technical knowledge of synthetic turf surfaces, hybrid sports turf construction, propagation, cultivation, irrigation, drainage systems and control, horticulture and various turf diseases is required.
- Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.
- Ability to work with mathematical concepts and have the ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.
- Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables. Ability to prepare accurate budgets.

Education and Experience

Bachelor's degree (B. A.) from four-year college or university; or three to four years related experience and/or training in the management of a complex of similar size and responsibilities; or equivalent combination of education and experience.

Required Licenses or Certificates

Must possess valid driver's license. Must be capable of obtaining certification for application of herbicides and pesticides.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 50+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are both indoors and outdoors.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "SUPERINTENDENT - SPORTSPLEX" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF LEISURE SERVICES AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Superintendent - Sportsplex" position within the City of Gulfport (in the City's Department of Leisure Services) shall fall within the range set for Grade 205 ($44,010.34 - $66,525.40), where it was formerly in Grade 204; and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Superintendent – Sportsplex" position in the City's Department of Leisure Services is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the “Superintendent - Sportsplex” position in the City’s Department of Leisure Services is hereby added to “Grade 205” in the new grade schedule for salaries of compensation previously approved by the City’s Governing Authority on October 6, 2020, where it was formally included in “Grade 204” therein.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: “This Ordinance provides for the salary of compensation for one (1) ‘Superintendent - Sportsplex’ position in the City of

Gulfport's Department of Leisure Services in Grade 205 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by _________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

__________________________ __________________________

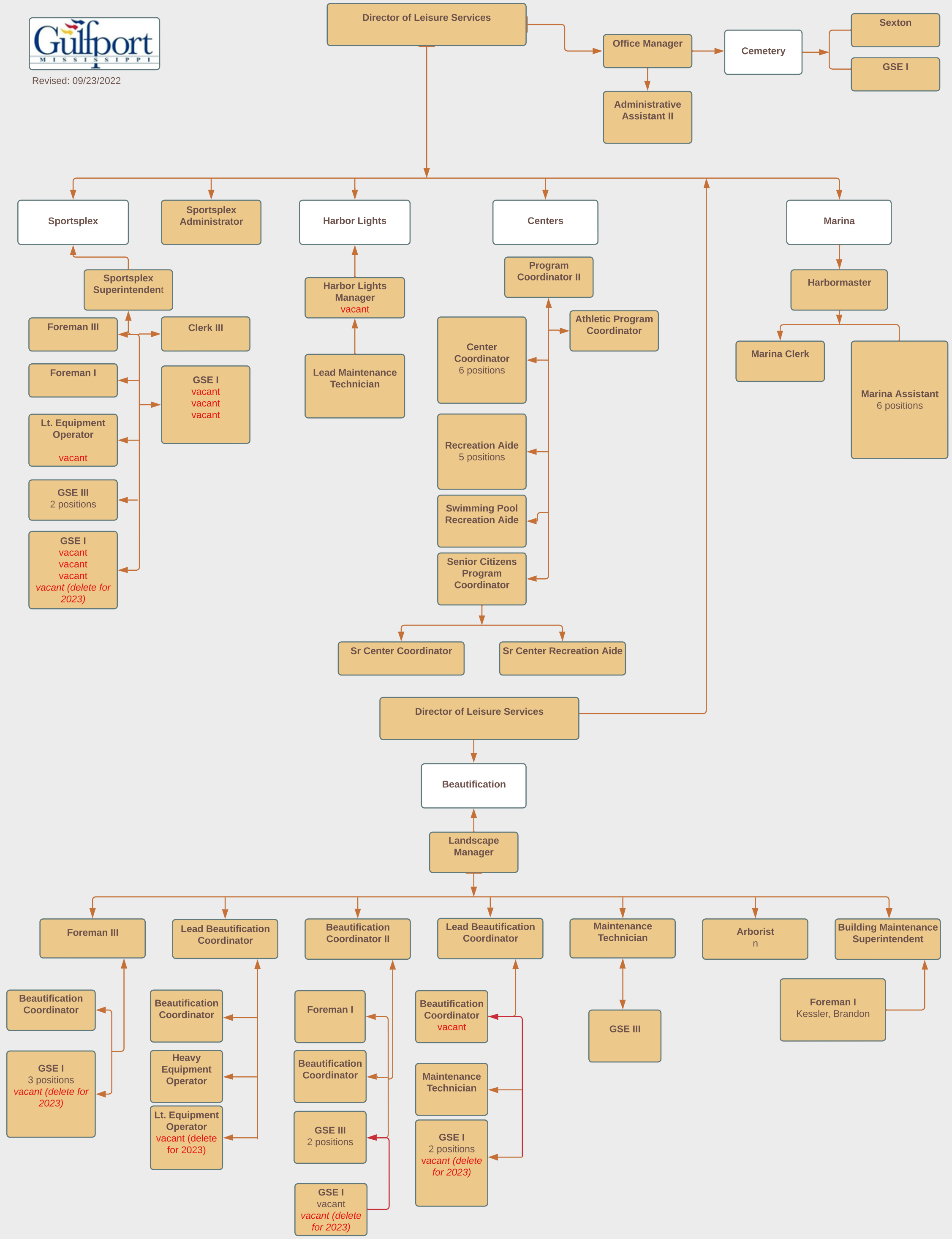
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Revised: 09/23/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "SWIMMING POOL REC AIDE" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI'S DEPARTMENT OF LEISURE SERVICES AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Swimming Pool Rec Aide" position within the City of Gulfport shall fall within the range set for Grade 104 ($23,155.42 - $34,475.25); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Swimming Pool Rec Aide" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Swimming Pool Rec Aide" position is hereby added to "Grade 104" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Swimming Pool Rec Aide' position in the City of Gulfport's Department of Leisure Services in Grade 104 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ____________________, seconded by ________________________, and was adopted by the following roll call vote:

AYES	NAYS	ABSENT/ABSTAIN

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

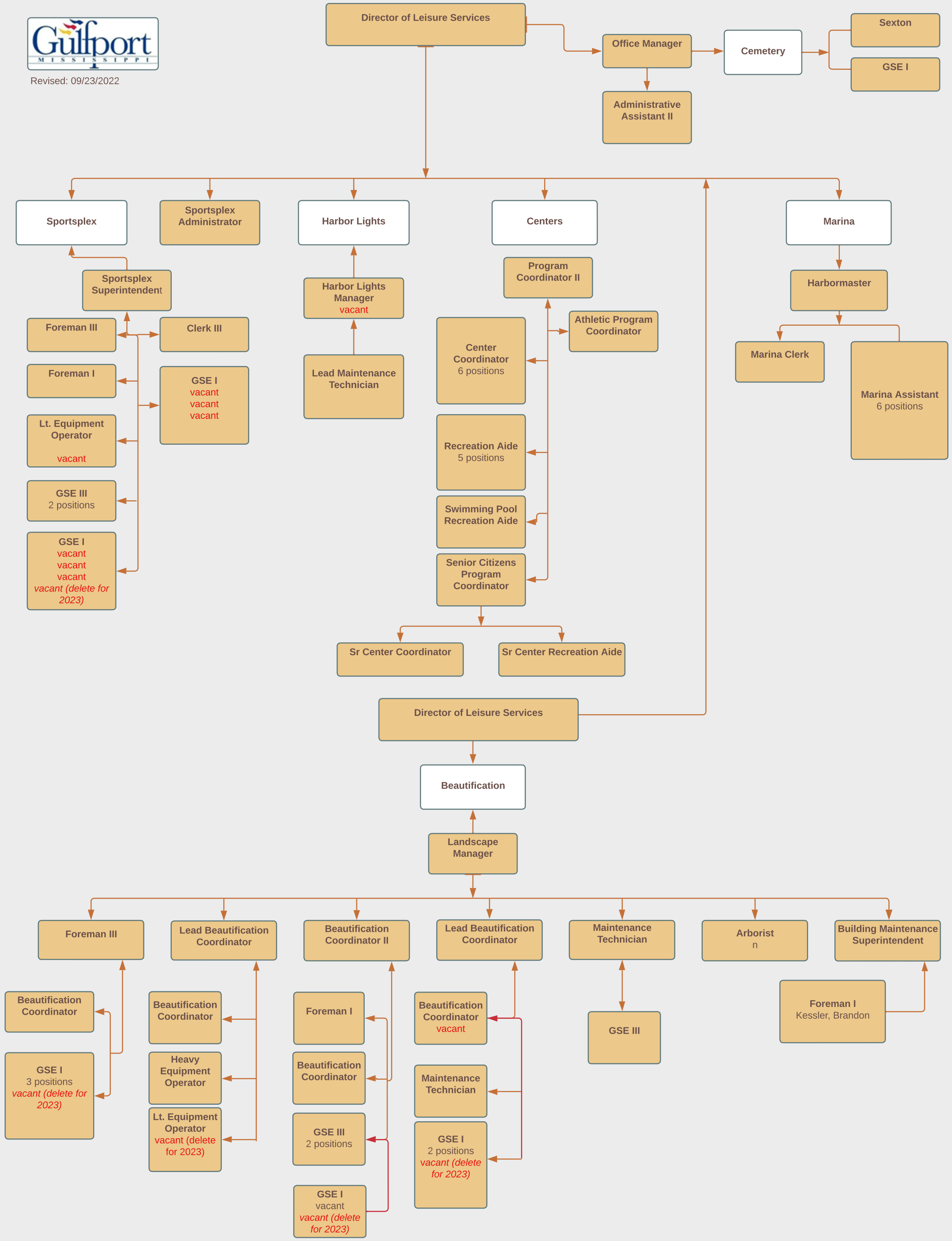
ATTEST: ADOPTED:

_________________________ _________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR


Revised: 09/23/2022
Director of Leisure Services
Office Manager
Administrative Assistant II
Cemetery
Sexton
GSE I
Sportsplex
Sportsplex Administrator
Harbor Lights
Centers
Marina
Sportsplex Superintendent
Foreman III
Clerk III
Foreman I
GSE I vacant vacant vacant
Lt. Equipment Operator vacant
GSE III 2 positions
GSE I vacant vacant vacant vacant (delete for 2023)
Harbor Lights Manager vacant
Lead Maintenance Technician
Program Coordinator II
Athletic Program Coordinator
Center Coordinator 6 positions
Recreation Aide 5 positions
Swimming Pool Recreation Aide
Senior Citizens Program Coordinator
Sr Center Coordinator
Sr Center Recreation Aide
Harbormaster
Marina Clerk
Marina Assistant 6 positions
Director of Leisure Services
Beautification
Landscape Manager
Foreman III
Lead Beautification Coordinator
Beautification Coordinator II
Lead Beautification Coordinator
Maintenance Technician
Arborist n
Building Maintenance Superintendent
Beautification Coordinator
GSE I 3 positions vacant (delete for 2023)
Beautification Coordinator
Heavy Equipment Operator
Lt. Equipment Operator vacant (delete for 2023)
Foreman I
Beautification Coordinator
GSE III 2 positions
GSE I vacant vacant (delete for 2023)
Beautification Coordinator vacant
Maintenance Technician
GSE I 2 positions vacant (delete for 2023)
GSE III
Foreman I Kessler, Brandon

City of Gulfport
Job Description

Swimming Pool Recreation Aide
(RA1)

Department: 411-Leisure Services FLSA Status: Non-Exempt
EEO Class: Protective Service Workers
Grade: 104
Date Approved: Date Revised: 9.23.22

Position Overview

The Swimming Pool Recreation Aide conducts activities and ensures the safety operation of a municipal swimming facility. The incumbent also performs tasks related to the operation of the entire Lifetime Fitness Center.

The Swimming Pool Recreation Aide will maintain a constant vigil of swimmers; act to save lives, initiate water safety habits among swimmers and assist with the operation and maintenance of the swimming pool. As a swim instructor, teaches swim classes and water safety. Perform routine duties necessary for the orderly operation of a recreational facility, interacts with the public to ensure a safe, pleasant, and productive recreational experience.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, May include the following. Other related duties may be assigned.

- Supervise patrons and enforce pool regulations, insure patron safety, collect fees and conduct aquatic programs.
- Assist in the maintenance of the pool, dressing rooms, deck area and checkroom.
- Take hourly samples of pool water and keep accurate record of same.
- Check and ensure all safety equipment is in working order and proper place.
- Acts as receptionist at a community center providing information regarding classes and programs, makes reservations for use of the facility.
- Collect fees, write receipts and explains regulations for use of the facility and equipment.
- Maintains cleanliness of the pool and surrounding areas.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Ability to train and lead staff and volunteers effectively.
- Ability to supervise the work of subordinates.
- Good working knowledge of health and social care systems, community agencies and organizations that provide services to the aged. Ability to maintain effective working relationships with contractors, community and corporate leaders.
- Thorough knowledge of city and departmental rules and regulations.
- The willingness and capacity to understand and act on the problems and concerns of the elderly.
- Patience, tact, initiative, resourcefulness and physical condition commensurate with the duties of the position.
- Ability to recruit and train volunteers in helping with a vocational programs.
- Knowledge of standard office equipment and procedures.
- Ability to maintain proper decorum.

- Ability to lead and instruct seniors in a variety of recreation activities and special events.

Education and Experience

High School graduate. Completion of Red Cross Lifeguard Program. Completion of Red Cross C-Pro and First Aid Program.

Required Licenses or Certificates

Must possess a valid driver's license and Current CPR Certification. Water Safety Instructor(WSI) Certification desirable.

Physical Demands and Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical requirements include occasional lifting/carrying of 50+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are primarily outdoors.

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Utility Billing Dispatcher / Grade 105 /Utility Billing Department Ordinance Request

DATE: September 9th, 2022

The Utility Billing Department is requesting fund the Utility Billing Dispatcher position to Grade 105. This position was approved in the FY 23 Budget. This is a new position to be added to the department and this job title will only hold one employee.

City of Gulfport
Job Description

Utility Billing Dispatcher (UBD)	
Department: Utility Billing	FLSA Status: Non-Exempt
EEO Class: Office and Clerical	Date Approved:
Date Revised: 8 10 22	

Position Overview

Perform duties to assist meter technicians with the information and material they need to complete utility billing requests. Provide internal and external customer services by responding to questions and customer concerns and attempting to resolve the problem according to guidelines established by the department.

Essential Job Functions

Essential duties and functions, pursuant to the American with Disabilities Act, may include the following. Other related duties may be assigned.

- Assign service orders to meter technicians in billing software, Munis daily.
- Monitor service orders throughout the day for turn ons and reconnects and assign accordingly to the meter tech in the area.
- Assist in completing and canceling of service orders.
- Communicate with utility billing office and meter technicians regarding status of accounts, notify meter techs if payment is made before a disconnect, and provide meter information for meter techs as needed.
- Document and provide information found by meter techs in the field that needs to be corrected in the billing software to the billing staff.
- Utilize various computer applications preparing tags, data entry and email.
- Coordinate with Public Works to enter line locates and meter change outs.
- Answer incoming calls and resolve customer inquiries. Enter request in City Works, if unable to assist customer.
- Record the details of every action taken; as well as complaints, comments, and inquiries from customers, and maintain confidentiality of information.
- Completes work and projects in a thorough and timely manner with strong accuracy and attention to detail. Understands and follows directions from supervisor and others in the department.
- Floater for Lyman or Gulfport office as needed.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Exceptional customer service skills that involves receiving and responding to customers concerns and needs.
- Ability to remain calm in stressful and sometimes verbally abusive situations.
- Ability to work effectively under pressure and with frequent interruptions.
- Exceptional communication skills by the ability to communicate effectively with face to face and phone customers with a clear and concise understanding.
- Ability to communicate with other departmental staff and maintain an effective working relationship with others.
- Knowledge in basic clerical skills; not limited to typing, filing, and organizing, record keeping, basic mathematics and accounting techniques.
- Communicate effectively, both orally and in writing with customers, co-workers and others providing feedback and strong problem solving skills
- Self-sufficient in organization skills by completing assignments with accuracy and in a timely manner.
- Computer literate with the ability to learn the various software applications.
- Must demonstrate a typing speed of 30 wpm.
- Ability to make mathematical computation quickly and accurately.
- Ability to use analytical thinking and reasoning to solve a problem.
- Assertiveness - Ability to act in a self-confident manner to facilitate completion of a work assignment or to defend a position or idea and follow-up.
- Ability to follow a systematic method of performing a task.
- Ability to multi-task in a high pressure environment.
- Ability to apply city, state, and federal policies, laws and regulations.

Education and Experience

High school diploma is required. One to three years of cash handling experience. Two to three years of increasing responsible customer service and basic clerical experience, or an equivalent combination of education and/or training.

Required Licenses or Certificates

Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are indoors.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE PROVIDING FOR THE SALARY OF COMPENSATION FOR ONE (1) "UTILITY BILLING DISPATCHER" POSITION IN THE CITY OF GULFPORT, MISSISSIPPI AND FOR THOSE EMPLOYEES SERVING IN THIS POSITION, AND FOR RELATED PURPOSES

WHEREAS, Section 21-8-21(2) of the Mississippi Code Annotated provides and requires that "[e]very officer or employee of the municipality shall receive such a salary of compensation as the council shall by ordinance provide, and the salary compensation of all employees of such municipality shall be fixed by council from time to time, as occasion may demand;" and

WHEREAS, the salary of compensation for the employees holding the following position shall fall within the ranges set for the corresponding Grade noted and should be presently set at the noted Steps within this Grade: one (1) "Utility Billing Dispatcher" position within the City of Gulfport shall fall within the range set for Grade 105 ($24,776.53 - $36,888.88); and

WHEREAS, the salary of compensation as set out herein is in accord with the new grade schedule of the City of Gulfport, as approved by the Gulfport City Council on October 6, 2020, and the "Utility Billing Dispatcher" position is hereby being added to this new grade schedule previously approved by the City Governing Authority on October 6, 2020.

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That the "Utility Billing Dispatcher" position is hereby added to "Grade 105" in the new grade schedule for salaries of compensation previously approved by the City's Governing Authority on October 6, 2020.

SECTION 3. That the salary of compensation for the employees holding the position outlined in the preamble hereto shall be within the ranges and presently set at the amounts provided herein and in the preamble.

SECTION 4. That those employees employed by the City on or before September 30, 2009, shall continue to receive Longevity Pay and Education Pay (at the rate and in accord with the policies governing the same (which are hereby incorporated herein by reference and made effective hereby) in effect on September 30, 2009) to the extent that they are otherwise eligible for that pay and those noted employees entitled to a Cost of Living Adjustment (COLA) per prior budget adoptions shall continue to receive the COLA in addition to the base pay salaries of compensation set forth herein.

SECTION 5. To provide for the immediate and temporary preservation of the public peace, health and safety, this Ordinance shall be in full force and become effective upon its passage by unanimous vote and enactment according to law and shall be spread on the minutes of the Gulfport City Council. The Ordinance shall be published according to law and for failure to pass unanimously, shall take effect thirty (30) days after the date of passage.

SECTION 6. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance provides for the salary of compensation for one (1) 'Utility Billing Dispatcher' position in the City of Gulfport in Grade 105 in the City's 'Salary Grade Schedule' and for those employees serving in this position. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) at City Hall; and (b) at the County Courthouse in Gulfport. The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by _____________________, seconded by __________________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

___________________________ ____________________________

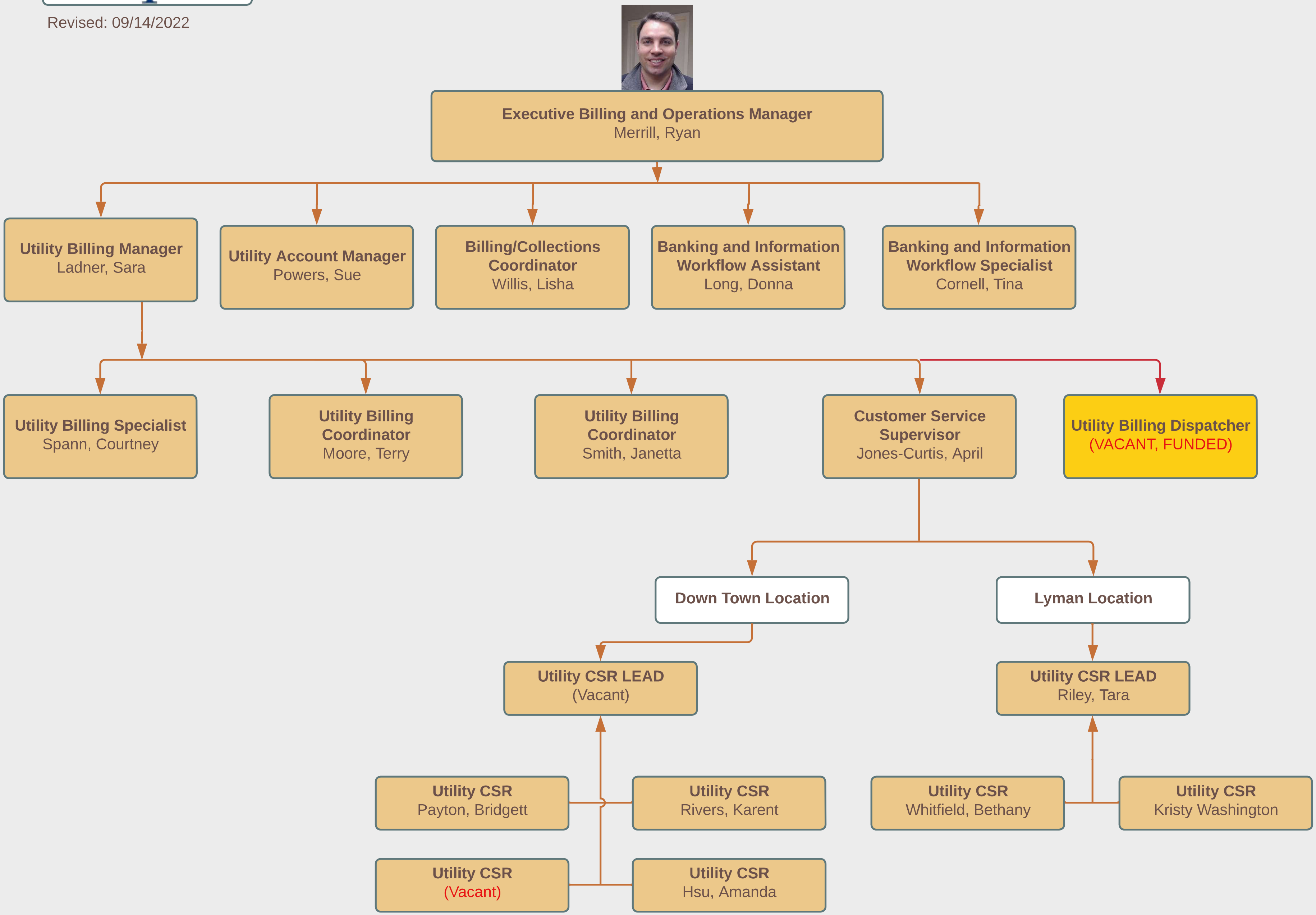
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

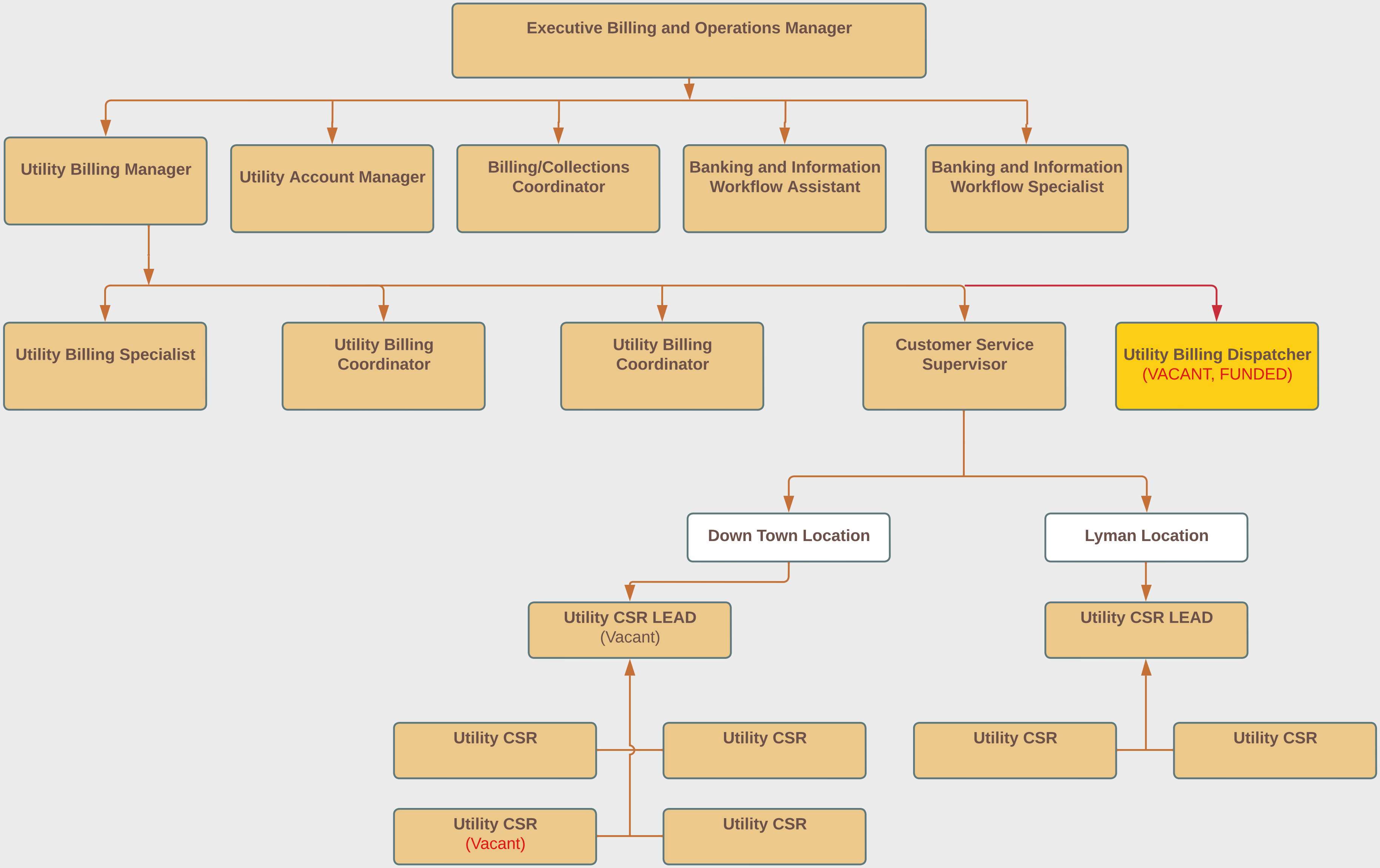
APPROVED:

____
MAYOR

Revised: 09/14/2022



Revised: 09/14/2022



There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the ____ day of _________, 2022, the following Ordinance:

ORDINANCE NO. _____________

AN ORDINANCE ESTABLISHING ADDITIONAL RATES OF PAY FOR CERTAIN EMPLOYEES WITHIN THE DEPARTMENT OF INFORMATION TECHNOLOGY WHO HAVE SATISFACTORILY OBTAINED CERTAIN DESIGNATED CERTIFICATIONS AND SETTING THE ADDITIONAL SALARIES OF EMPLOYEES SERVING IN SUCH POSITIONS WITHIN THE DEPARTMENT OF INFORMATION TECHNOLOGY TO REFLECT SUCH SUPPLEMENTAL COMPENSATION, AND FOR RELATED PURPOSES

WHEREAS, as part of the continuing effort to incentivize employee retention and the increased refinement of the skillsets of those employees working in the Department of Information Technology, the City of Gulfport desires to provide additional compensation to those employees of the Department of Information Technology who earn and hold certain current and valid certifications issued by "CompTIA" over and above the pay set forth in the Salary Grade Schedule previously adopted by the City's governing authority, as follows:

CompTia A+ - additional $50.00 per pay period

CompTia Network+ - additional $100.00 per pay period

CompTia Security+ - additional $175.00 per pay period; and

WHEREAS, the aforementioned certificates are earned by persons who complete a rigorous study period and pass required testing, which testing or other renewal process must be repeated every three years for the certificates to remain valid; and

WHEREAS, the additional pay set forth herein is not cumulative (i.e., an employee may receive additional pay for only once certification at a time) and is paid to the employee only during the period that the certification is valid and current (i.e., if the certification expires and the employee has not taken the steps required to renew the certification, then the employee no longer receives the additional pay set forth herein).

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

SECTION 1. That the matters and things set forth in the above preamble are hereby accepted as stated as the findings of the Gulfport City Council.

SECTION 2. That those employees of the Department of Information Technology s who who earn and hold certain current and valid certifications issued by "CompTIA" (or its successor) shall receive additional pay over and above the pay set forth in the Salary Grade Schedule previously adopted by the City's governing authority, as follows:

CompTia A+ - additional $50.00 per pay period

CompTia Network+ - additional $100.00 per pay period

CompTia Security+ - additional $175.00 per pay period

SECTION 3. That those employees of the Department of Information Technology who qualify for the additional pay set forth herein shall receive the said additional pay beginning on the first full pay period after proof of certification is submitted to the City.

SECTION 4. That the additional compensation to be paid for the certifications set forth herein is in supplementation of and in addition to the salaries of compensation assigned to the affected or applicable positions and any other pay or compensation to which such employees are otherwise entitled to receive, and the additional compensation shall not be cumulative, as set forth in the preamble hereto, nor shall it constitute a change to an employee's base pay, and it shall expire upon the expiration of the certification in question unless the employee has taken required steps to renew the certification.

SECTION 5. The Governing Authority further finds that the following shall serve as an explanatory statement of this Ordinance for purposes of publication: "This Ordinance amends the City's Code of Ordinances with respect to additional pay for those employees of the Department of Information Technology who earn certain certifications from CompTIA. A copy of the full text of this Ordinance is available to municipal residents upon request to the City Clerk." For the next thirty (30) days, a copy of the full text of this Ordinance shall be posted by the City Clerk: (a) in the first floor lobby at City Hall (2309 15th Street, Gulfport, Mississippi 39501); (b) in the first floor lobby of the City's Hardy Building (1410 24th Avenue, Gulfport, Mississippi 39501); and (c) in the first floor lobby of the County Courthouse in Gulfport (1801 23rd Avenue, Gulfport, Mississippi 39501). The City Clerk shall further furnish any resident of the City a copy of the full text of this Ordinance upon request.

SECTION 6: Upon passage by a unanimous vote of all members of the governing body, this ordinance shall be in full force and effect immediately upon passage due to the following: current pressing need to recruit and retain qualified employees in the Department of Information Technology. For failure to be adopted by unanimous vote of all members of the governing body, this Ordinance shall otherwise be in full force and effect thirty (30) days after the date of passage. It shall be published according to law and shall be spread upon the minutes of the Gulfport City Council.

The above and foregoing Ordinance, after having been first reduced to writing and read by the Clerk, was introduced by ______________________, seconded by __________________________, and was adopted by the following roll call vote:

AYES **NAYS** **ABSENT/ABSTAIN**

WHEREUPON, the President declared the motion carried and the Ordinance adopted, this the _______ day of _____________, 2022.

(SEAL)

ATTEST: ADOPTED:

___________________________ ____________________________
CLERK OF THE COUNCIL PRESIDENT

The above and foregoing Ordinance was submitted to and approved by the Mayor, this the ______ day of _____________, 2022.

APPROVED:

____
MAYOR

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

MEMO TO: Jeff Bruni, City Attorney
City of Gulfport Council Members

FROM: Samantha Sherrill, Human Resources Manager

RE: Certification Pay for Information Technology

DATE: September 6th, 2022

The Director of Information Technology would like to implement certification pay for IT personnel.

CompTia A+	$50.00/ pay period
CompTia Network+	$100.00/pay period
ComTia Security+	$175.00/pay period

All certifications are good for three years and must be renewed (retested) due to the fast and ever-changing environment of technology. As the technology field is continually advancing employees who achieve any of these certifications is beneficial to the City. It is pertinent for us to provide certification pay to help with the retention of these employees who achieve these certifications. The certification pay does not compound. Once an employee is certified at the next level, the pay will change to the equivalent level of certification.

Please provide an Ordinance to approve and establish certification pay for the Department of Information Technology.

Encl:
Certification Pay- Explanation of Certifications

CompTIA A+:

CompTIA A+ certified professionals are proven problem solvers. They support today's core technologies from security to networking to virtualization and more. CompTIA A+ is the industry standard for launching IT careers into today's digital world.

CompTIA A+ is the only industry recognized credential with performance testing to prove pros can think on their feet to perform critical IT support tasks. It is trusted by employers around the world to identify the go-to person in end point management & technical support roles. CompTIA A+ appears in more tech support job listings than any other IT credential.

The CompTIA A+ Core Series requires candidates to pass two exams: Core 1 (220-1101) and Core 2 (220-1102) covering the following new content, emphasizing the technologies and skills IT pros need to support a hybrid workforce.

- Increased reliance on SaaS applications for remote work
- More on troubleshooting and how to remotely diagnose and correct common software, hardware, or connectivity problems
- Changing core technologies from cloud virtualization and IoT device security to data management and scripting
- Multiple operating systems now encountered by technicians on a regular basis, including the major systems, their use cases, and how to keep them running properly
- Reflects the changing nature of the job role, where many tasks are sent to specialized providers as certified personnel need to assess whether it's best to fix something on site, or to save time and money by sending proprietary technologies directly to vendors

CompTIA Network+:

CompTIA Network+ validates the technical skills needed to securely establish, maintain and troubleshoot the essential networks that businesses rely on.

Unlike other vendor-specific networking certifications, CompTIA Network+ prepares candidates to support networks on any platform. CompTIA Network+ is the only certification that covers the specific skills that network professionals need. Other certifications are so broad, they don't cover the hands-on skills and precise knowledge needed in today's networking environments.

CompTIA Network+ features flexible training options including self-paced learning, live online training, custom training and labs to advance the career development of IT professionals in network administration.

CompTIA Security+:

Security+ incorporates best practices in hands-on troubleshooting, ensuring candidates have practical security problem-solving skills required to:

- **Assess** the security posture of an enterprise environment and recommend and implement appropriate security solutions
- **Monitor and secure** hybrid environments, including cloud, mobile, and IoT
- **Operate** with an awareness of applicable laws and policies, including principles of governance, risk, and compliance
- **Identify, analyze, and respond** to security events and incidents

Security+ is compliant with ISO 17024 standards and approved by the US DoD to meet directive 8140/8570.01-M requirements. Regulators and government rely on ANSI accreditation, because it provides confidence and trust in the outputs of an accredited program. Over 2.3 million CompTIA ISO/ANSI-accredited exams have been delivered since January 1, 2011.

Source:

https://www.comptia.org/home

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _______ day of ___________, 2022, the following Resolution:

A RESOLUTION BY THE GULFPORT CITY COUNCIL TO APPROVE AMENDMENTS TO AND EXTENSION OF PROFESSIONAL SERVICES AGREEMENT WITH CHARLOTTE GUNN TO PROVIDE DOMESTIC VIOLENCE VICTIMS ADVOCATE SERVICES, AND FOR RELATED PURPOSES

WHEREAS, the City of Gulfport, Mississippi is a municipal corporation organized and existing according to the laws of the State of Mississippi and is governed by a Mayor-Council form of government; and

WHEREAS, the City of Gulfport employs a full-time City Prosecutor who serves as Administrator of the City Prosecutor's Office in the City's Legal Department and which Office also is involved in the prosecution of domestic violence cases in the Gulfport Municipal Court; and

WHEREAS, in support of victims of domestic violence, the City also utilizes the services of a contractor to serve as a "domestic violence victims advocate" and to provide such services in this capacity, which services are funded in part by a Victims of Crime Act ("VOCA") grant; and

WHEREAS, Charlotte Gunn is qualified and is willing to contract with the City to perform the duties of a "domestic violence victims advocate"; and

WHEREAS, the City has been notified that it will be awarded a VOCA grant for this October 1, 2022, through September 30, 2023, grant cycle; and

WHEREAS, the City's Governing Authority does hereby find that it is in the City's best interests to enter into a contract with Charlotte Gunn to provide the aforementioned services.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GULFPORT, MISSISSIPPI, AS FOLLOWS, TO-WIT:

SECTION 1. That the matters, facts and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the Professional Services Agreement attached hereto as Exhibit "A" should be, and hereby is, approved; and the Mayor be, and he is hereby, authorized to execute this document on behalf of the City of Gulfport as well as whatever documents are necessary to effectuate entry into the contract as the same are approved by the City Attorney.

SECTION 3. That this Resolution shall be in effect immediately upon its passage and enactment according to law, and shall be spread upon the minutes of the Gulfport City Council.

The above and foregoing Resolution, after having been first reduced to writing and ready by the Clerk, was introduced by ________________, seconded by ____________________, and was adopted by the following roll call vote:

AYES	NAYS	ABSENT

WHEREUPON, the President declared the motion carried and the Resolution adopted this the __________ day of _____________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

____

CLERK OF THE COUNCIL

____

PRESIDENT

The above and foregoing Resolution was submitted to and approved by the Mayor, this the ______ day of ________, 2022.

APPROVED:

____
MAYOR

STATE OF MISSISSIPPI
COUNTY OF HARRISON
CITY OF GULFPORT

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT FOR PROFESSIONAL SERVICES ("Agreement") entered into and executed in Gulfport, Mississippi on the day and year hereinafter set forth by and between the **CITY OF GULFPORT, MISSISSIPPI** (herein the "City"), having an address of Post Office Box 1780, Gulfport, Mississippi 39502, and **CHARLOTTE GUNN**, having an address of 12067 Michael Grace Drive, Gulfport, Mississippi 39503, for the purposes and according to the terms, covenants, and conditions hereinafter set forth, to-wit:

WITNESSETH THAT:

WHEREAS, the City of Gulfport, Mississippi is a municipal corporation organized and existing according to the laws of the State of Mississippi and is governed by its Mayor and City Council ("Governing Authority"); and

WHEREAS, the City of Gulfport is in need of personnel to assist victims of domestic violence as more fully set forth herein; and

WHEREAS, the City is the recipient of a VOCA ("Victims of Crime Act") Grant which has previously provided funding for domestic violence victims advocate services for the City of Gulfport in cases originating before the Gulfport Municipal Court to assist with domestic violence prosecutorial work in the City Prosecutor's Office; and

WHEREAS, Charlotte Gunn has a principal place of business and address being located at 12067 Michael Grave Drive, Gulfport, Mississippi 39503, and is experienced in providing victims advocate services.

NOW THEREFORE, for good and valuable consideration as herein provided, Charlotte Gunn agrees to perform and provide professional legal services according to the following conditions, terms, and provisions, to-wit:

1 . Scope of Work. Charlotte Gunn, to include all of her employees, contractors, principals, and agents (collectively and generally referred to herein as "**Gunn**")[1] shall, in a satisfactory and proper manner, and under the terms and conditions provided herein, and in accordance with any governing laws and professional rules of conduct, provide domestic violence victims assistance and advocacy and other services for the City of Gulfport, which shall consist of, among other things, ensure that victims of domestic violence are secure and have basic needs provided; meet with such victims to assess the severity of the case and the immediate needs of the victim; provide coordination with local non-profit partners to obtain shelter, clothing, counseling and medical assistance as quickly as possible; provide constant communication with the victim and care providers throughout the prosecution process to ensure the victim is informed and can cooperate in the prosecution of the defendant(s); improve training for the Gulfport Police Department by providing independent training for supervisors and field training officers and no less than 50% of the

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[1]Unless specifically stated to the contrary, wherever the term "Gunn" appears in this contract/agreement, the same shall include, also refer to, and adopt and incorporate all employees, principals, contractors, and agents of Chrlotte Gunn and those on behalf of this entity in addition to Gunn herself.

uniformed patrol division, with such training to be coordinated through the City Attorney's Office in conjunction with the Office of the Police Chief; decrease the instances of intimate partner homicide by compiling data in the first quarter of the program to determine the actual number of intimate partner homicides within the City in the last five years; and use lethality assessment protocols along with the other program components to work toward a measurable reduction in intimate partner homicides based upon their research. In addition to the foregoing, the scope of the services to be provided by Gunn pursuant to this Agreement are set forth in the attached Exhibit "A." Gunn shall decline to be involved in any case or matter to which it is assigned in which a conflict of interest or ethical problem is known to exist or any case in which Gunn deems that it is not qualified. Gunn agrees to abide by any and all provisions, requirements, obligations and other duties and regulations as may be imposed by any grant that may fund the City's ability to obtain and pay for domestic violence victim advocacy services and Gunn acknowledges receipt of and knowledge of the grant documents and requirements associated with the VOCA Grant award to the City for the remainder of the municipal 2022-2023 fiscal year (to end on September 30, 2023) and the objectives, intended outcomes, and goals associated with this Grant award.

2. Manner of Service. Services provided by Gunn pursuant to or in accordance with this Agreement shall be performed in a professional, prompt and competent manner and in accordance with the laws of the State of Mississippi and the United States of America and conform to high and ethical standards in the community and in the State of Mississippi. Services to be provided by Gunn, insofar as applicable and necessary in any given case or assignment, shall include, but not be limited to, counseling, investigation, coordination with the City Prosecutors and/or the domestic violence prosecutor and any domestic violence investigator, attendance at hearings and trials, and such other services as would normally be provided by a domestic violence victims advocate related to the prosecution of cases or criminal or quasi-criminal charges. It is understood and agreed to herein that Gunn shall effectively be "on call" and be expected to provide needed services to the City under this Agreement at any time of the day or night no matter the circumstance, weather, day of the week, or occasion and that Gunn will be present and available to attend court proceedings in the Gulfport Municipal Court and provide services as set forth herein on days and at times when said Court is open for business. Gunn shall keep and maintain during the term of this Agreement a local telephone number or otherwise toll-free telephone number (that is accessible at any time of any day) so that staff of the City Prosecutor's Office and the City Attorney's Office or representatives thereof as well as of the Gulfport Municipal Court and other City officials and employees may reasonably and expediently be able to communicate with it in addition to victims with whom it interacts and/or counsels.

3. Compensation. During the term of this Agreement, the City shall compensate Gunn at the maximum monthly rate of $3,520.80, payable monthly during the grant period. It is specifically understood that no travel expenses or billable time shall be charged or incurred for travel time to and from wherever Gunn is located and the City Prosecutor's Office, Gulfport Municipal Court, the Harrison County Courthouse, or any other courthouse or any other structure, premises, or facility associated with the course or scope of services herein and that the only compensation Gunn will receive from the City is for actual time worked for services provided by it to the City under this Agreement. Gunn shall submit detailed billing statements to the City in accordance with the terms of the Agreement set forth herein or as otherwise required by the City and shall submit the same via electronic mail to the City Attorney and his Office Manager (jbruni@gulfport-ms.gov and jmjones@gulfport-ms.gov or other such e-mail addresses as may, from time to time, be provided, in writing to Attorney) with copy to the City Prosecutor (dstough@gulfport-ms.gov or other such e-mail address as may, from time to time, be provided, in writing, to Gunn) by 5:00 p.m. on the third Mondays of each month during the duration of this Agreement. The City shall pay Gunn within thirty (30) days of the City's receipt of detailed and approved billing invoices submitted by Gunn. There is no guarantee of cases or work to be assigned to Gunn under this Agreement and, therefore, there is no minimum or maximum number of cases or amount of work to be assigned to it. Other than compensation for services as specifically set forth in this Paragraph, no other benefits or compensation shall be owed by City as a result of services performed under this Agreement. The compensation for services hereunder shall be paid at an hourly rate of $20.31/hour, with a not to exceed amount per month of $3,520.80. Detailed billing statements in support of the amount billed per month shall be submitted by Gunn with each monthly invoice. It is understood that Gunn will provide a minimum of 35 hours per week of work in the municipal court building.

4. **Term of Service.** The term of this Agreement shall be for twelve (12) months, commencing on October 1, 2022, and expiring on September 30, 2023, ("Term") unless sooner terminated or canceled as set forth herein. The term of this Agreement may be extended for additional twelve (12) month periods (October 1 to September 30) subject to availability of the VOCA grant and approval by the City's Governing Authority.

5. **Non-Exclusive Contract.** This is a non-exclusive contract as to each party hereto, and each party retains the right at any time to contract with other persons or entities, including another governmental entity, where such engagement shall not result in a conflict of interest or other ethical conflict. It is agreed and understood, however, that prior to Gunn contracting with other persons or entities to provide similar type services set forth in this Agreement or any of its attachments, Gunn shall notify the City of such anticipated work or provision of services before commencement thereof, with such notification to occur reasonably well in advance of the occurrence of such work or provision of services.

6. **Termination.** (a) *For convenience.* Either party may terminate this Agreement at any time for any reason (or no reason) by giving the other party written notice of termination at least thirty (30) days prior to the effective date of termination. Should this Agreement be terminated pursuant to this provision, Gunn agrees to complete all assigned cases or matters and those previously undertaken or being handled by Gunn to final disposition unless such completion would violate the prescribed law or the case or matter is re-assigned. (b) *For default.* Breach or failure to perform any provision of this Agreement shall be an "event of default." If the party in breach fails to cure any default within fifteen (15) days from receipt of written notice of an event of default, then this Agreement may be terminated immediately for default by written notice to the breaching party or party in default and in such event, either party may assert any remedies at law or in equity that it deems to be entitled for breach of contract.

7. **Waiver; Remedies**. (a) Failure to enforce any provision of this Agreement in which an event of default has occurred shall not constitute a waiver of rights to subsequently enforce this contract and each provision hereof. To the extent allowable by law, and subject to any state and federal law immunities, each party agrees to indemnify the other against any loss or damages resulting from an event of default not cured as provided herein. (b) If any party is required to obtain or utilize the services of an attorney to enforce any provision of this Agreement for failure to cure any default as herein provided, then the party in default shall be liable for the other party's reasonable attorney's fees and costs of litigation.

8. **Independent Contractor; Professional Services Contract; Materials, Equipment, and Resources.** (a) Gunn certifies that it shall be licensed, certified, experienced, and qualified (as necessary) and able to perform any and all services for which it accepts engagement under this Agreement, and it agrees to notify City immediately if its license(s) and/or certifications, if any, are terminated or suspended or its credentials change so as to limit its professional qualifications, which shall be grounds for immediate cancellation of this Agreement and of any further obligations for payment of unearned

fees by the City hereunder, without requirement of provision of any advance notice to Gunn. (b) This is a professional services contract in which Gunn shall at all times be acting as and considered an independent contractor with the City and not an employee of the City or any of the City's employees, servants, agents, or representatives. Gunn shall have no claim under this Agreement or otherwise against the City for wages, salary, vacation pay, sick leave, retirement benefits, Social Security, Workers' Compensation disability, unemployment insurance benefits, or benefits of any kind or sort other than the compensation as set forth herein. (c) Gunn agrees that it has secured or will secure at its own expense, all persons, employees, equipment, and other resources required or otherwise deemed by it to be necessary to perform the services contemplated and/or required under this Agreement. Gunn acknowledges and agrees that it alone controls the method and means by which it (and its employees, agents, and resources) provides services and the manner in which it (and its employees, agents, and resources) carries out these services under this Agreement. (d) It is understood that Gunn is being contracted herewith to provide services to the City but that on occasion Gunn may utilize its employees or contractors to perform some of the obligations, duties, or requirements of this Agreement. In such circumstances, Gunn agrees that employees and/or contractors utilized by it will be as equally qualified as it and with comparable professional qualifications, licenses, and certifications in the field or fields set forth in this Agreement. Should Gunn utilize employees and/or contractors to perform any of the duties or obligations under this Agreement, it shall also provide the full names, residential addresses, and a list of such persons' qualifications, licenses, and certifications to the City in advance of such performance as well as each such person's curriculum vitae / resume. Such persons must each also successfully pass a background check, to the satisfaction of the City, prior to providing any services under this Agreement. Gunn further certifies that all employees and contractors that it shall utilize in the performance of this Agreement shall, like it, not have been convicted of a felony recognized by any federal or state law and shall not have been previously convicted of any crime of violence or domestic violence.

9. **Taxes.** City and Gunn acknowledge and agree that Gunn will be solely and completely responsible for any and all taxes due and owing to any governmental entity or agency (local, state and/or federal) on any monies or compensation received by Gunn from City under this Agreement.

10. Compliance with Legal Obligations. Gunn agrees that, in rendering services under this Agreement, it shall comply with all federal, state, and local laws.

11. Records. It is understood and acknowledged that all documents used by Gunn in its provision of services under this Agreement shall become the property of the Office of City Prosecutor and shall be kept and maintained in the Office of the City Prosecutor. This Agreement does not limit Gunn' other legal and/or ethical obligations to preserve files and records and the confidentiality thereof.

12. Identification of Conflicts of Interest. Upon assignment of a case or matter under this Agreement, Gunn will make reasonable and diligent efforts to obtain and review relevant court documents and other materials reasonably available in connection with the case or matter to determine if any potential conflicts of interest exist in the case or matter concerning its involvement or provision of services for the City in connection with the same.

13. **Insurance; Defense of Claims.** Gunn agrees to carry and maintain professional liability insurance covering all services to be performed pursuant to this Agreement (including errors and omissions coverage) in an amount of not less than $250,000 per claim and $1,000,000 per occurrence and to provide to the City a certificate of insurance prior to the commencement date of this Agreement and to notify the

City immediately if such insurance is cancelled, suspended, or expires during the term of this Agreement for any reason. Gunn covenants and agrees to indemnity and hold harmless the City and the City's employees, servants, agents, officials, and representatives from and against any loss, damage, costs, charges, expenses, and fees, whether direct or indirect and whether known or unknown, in any way arising out of or by reason of any negligent or intentional act or omission on the part of Gunn or anyone acting for, on behalf of, or at the direction of Gunn in the performance or execution of this Agreement or in any way arising out of this Agreement. In case any suit or legal proceedings shall be brought against the City or any of its employees, servants, agents, officials, or representatives at any time on account of or by reason of any negligent or intentional act or omission by Gunn or anyone acting for, on behalf of, or at the direction of Gunn, Gunn hereby covenants and agrees to assume the defense thereof and to defend the same at Gunn' own expense and to fully pay for any and all loss, damages, costs, charges, expenses, fees, attorneys' fees and other expenses and any and all judgments that may be incurred by or obtained by or against the City or any of the City's employees, servants, agents, officials, or representatives in such suits or other proceedings or actions.

14. Confidentiality. Gunn agrees to keep confidential and not use or disclose, except in furtherance of the purposes of the services called for under this Agreement, any confidential information that Gunn may acquire during the term of, and in the course of, or as a result of, the provision of services that it provides under this Agreement.

15. **Notices.** Official notice to Gunn shall be to the mailing address identified above unless a change of address is provided to the City in writing. Official notice to the City shall be to the City Attorney, City of Gulfport, 2220 15th Street, Gulfport, Mississippi 39501 with copy to the City Prosecutor at the same address. All official notices shall be in writing and served by U. S. Mail or by hand delivery. The point of contact for the City under this Agreement shall be the City Attorney.

16. Severability. Should any clause, portion or section of this Agreement be unenforceable or invalid for any reason, City and Gunn acknowledge and agree that such unenforceability or invalidity shall not affect the enforceability or validity of the remainder of the Agreement. The captions/titles have no effect or meaning other than as headings to identify the paragraphs.

17. Governing Law. City and Gunn acknowledge and agree that this Agreement shall be construed in accordance with the laws of the State of Mississippi.

18. Entire Agreement and Amendments. This Agreement constitutes the entire agreement of the parties and supersedes and cancels all previous written or oral agreements or representations relating to the subject matter hereof. This Agreement may not be amended, supplemented or modified except by a written document signed by the City and Gunn.

19. Successors. This Agreement shall inure to the benefit of and may be enforced by the City, its successors and assigns, and shall be binding upon Gunn, its executors, administrators, heirs, and other successors in interest. Gunn' rights and obligations under this Agreement are not assignable.

20. Communication; Reports. Gunn shall make provision for prompt and effective communication with the City, through appropriate officials within the Office of the City Attorney and/or the City Prosecutor, with respect to all work and services undertaken pursuant to this Agreement. It is further acknowledged and agreed that by 5:00 p.m. on each Friday of every week during the Term of this

Agreement Gunn shall provide the City, through submission to the City Attorney or his designated representative, detailed written reports setting forth and adequately describing services and work provided by Gunn under this Agreement for the prior day or days when services and work were provided, the dates when such services and work were provided, and the time devoted by Gunn in the provision of such services and work, and which were not within the scope of an earlier such report provided to the City. Gunn shall further provide the City, through similar submission to the City Attorney or his designated representative, any and all records, information, and reports that may be required by the administrator or source of the VOCA Grant referenced or described herein, or any audit or law or regulation related or applicable to or governing such grant, or otherwise requested from Gunn by the City in association with or related to this Agreement.

21. Official Approval of Contract. This Agreement shall take full force and effect only after it is approved by the Governing Authority for the City and signed by its duly constituted representative and executed by Gunn, by and through its duly authorized and approved representative and agent.

WITNESS OUR SIGNATURES as duly authorized and voluntarily signed on the day and year hereinafter stated.

CHARLOTTE GUNN
12067 Michael Grace Drive
Gulfport, Mississippi 39503
(228) 326-4069

By:____

Printed Name: ________________________________

Title:_______________________________________

Date: ______________________________________

CITY OF GULFPORT, MISSISSIPPI
Post Office Box 1780
Gulfport, Mississippi 39502-1780
(228) 868-5811

By:____

Printed Name: ________________________________

Title:_______________________________________

Date:_______________________________________

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of _________________, 2022, the following Resolution:

A RESOLUTION BY THE GULFPORT CITY COUNCIL APPROVING LETTER OF ENGAGEMENT WITH THE JONES WALKER LAW FIRM FOR SERVICES ASSOCIATED WITH THE $45,850,000 CITY OF GULFPORT, MISSISSIPPI GENERAL OBLIGATION PUBLIC IMPROVEMENT BOND, SERIES 2021, AUTHORIZING ITS EXECUTION, AND FOR RELATED PURPOSES

WHEREAS, the City of Gulfport, Mississippi desires to retain and receive legal services associated with the $45,850,000 City of Gulfport General Obligation Public Improvement Bond, Series 2021, the use of which has previously been set forth by the City's Governing Authority and is associated with, among other things, MIMA ("Mississippi Infrastructure Modernization Act of 2018") bond funded street paving projects in the City and various other specific, large projects, such as, among, other things, the BUILD Grant "Interconnecting Gulfport Project," a project that will construct new roadways along with various street improvements to connect Poole Street/Airport Road and Creosote Road (south of Interstate 10) with Daniel Boulevard and other streets (north of Interstate 10); and

WHEREAS, the City's Governing Authority believes it to be in the best interests to retain the services of the Jones Walker law firm to provide professional and skilled legal advice and services in conjunction with the aforementioned Bond; and

WHEREAS, the Governing Authority finds that the proposed engagement letter with the Jones Walker law firm attached hereto as Exhibit "A" should be approved and that the Mayor or his designated designee authorized to sign the same on behalf of the City.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF GULFPORT, MISSISSIPPI, AS FOLLOWS:

SECTION 1. That the matters, facts, and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the letter of engagement with the Jones Walker law firm attached hereto as Exhibit "A" is hereby approved, and the Mayor, or his designee, is authorized to execute the same on behalf of the City of Gulfport.

SECTION 3. That this resolution shall be spread upon the Minutes of the Gulfport City Council, and shall be in full force and effect immediately upon its passage and enactment according to law.

The above and foregoing Resolution, after having been first reduced to writing and read by the Clerk, was introduced by __________________, seconded by __________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT**

WHEREUPON, the President declared the motion carried and the Resolution adopted, this the _________ day of _________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

_______________________ _________________________

CLERK OF THE COUNCIL **PRESIDENT**

The above and foregoing Resolution submitted to and approved by the Mayor, this the

_________ day of ____________________, 2022.

____
MAYOR

September 19, 2022

Via Electronic Mail

Todd D. Harman, CPA
Director of Finance and Accounting
City of Gulfport, MS
1410 24th Ave
Gulfport, MS 39501

Re: $45,850,000 City of Gulfport, Mississippi General Obligation Public Improvement Bond, Series 2021 (Gulfport, Mississippi, General Obligation Public Improvement Project)

Dear Todd:

We appreciate the opportunity to represent the City of Gulfport, Mississippi (the "City") in connection with providing certain legal advices concerning the above referenced bond (the "Series 2021 Bond") This letter will confirm our engagement and describe the basis on which our firm will provide legal services to the City.

Client. We will represent the City as issuer of the Series 2021 Bond and will provide legal advices to the City concerning the investment of proceeds of the Series 2021 Bond.

We understand that our engagement is limited to performance of legal services related solely to this matter and will minimally include advice and analysis associated with the arbitrage rules as they relate to the Series 2021 Bond and advice and analysis with respect to the investment of bond proceeds. Our acceptance of this engagement does not involve an undertaking to represent the City or its interests in any other matter. If we and the City agree, we may limit or expand the scope of our representation of the City from time to time, provided such change is reflected in a written agreement between the City and this firm.

Client Responsibilities. The City agrees to pay our statements for services and expenses as provided below. In addition, the City agrees to be candid and cooperative with us and to keep us informed with complete and accurate factual information, documents, electronically stored information and other data, and other communications relevant to the subject matter of our representation or otherwise reasonably requested by us.

Compensation and Billing Practices. All professional services will be performed on the basis of hourly rates in effect from time to time. I anticipate that all of the work on this matter will be performed by me and Keith Parsons. My current hourly rate is $560 and Mr. Parson's

190 East Capitol Street, Suite 800 | Jackson, MS 39201 | P.O. Box 427 | Jackson, MS 39205-0427
T: 601.949.4900 | F: 601.949.4804 **joneswalker.com**

current hourly rate is $545. Based on our familiarity with the tax aspects of the Series 2021 Bond, we should be able to efficiently handle this matter on an hourly basis.

Termination of Engagement. The City may, at any time, terminate our representation upon written notice to the firm. Such termination shall not, however, relieve the City of the obligation to pay for all services already rendered, including work in progress and remaining incomplete at the time of termination, and to pay for all expenses incurred on behalf of the City through the date of termination.

We reserve the right to withdraw from our representation as required or permitted by the applicable rules of professional conduct upon written notice to the City. In the event that we terminate the engagement, we will take such steps as are reasonably practicable to protect the City's interests in the above matter, and the City agrees to take all steps necessary to free us of any obligation to perform further, including the execution of any documents necessary to perfect our withdrawal. We will be entitled to be paid for all services rendered and costs or expenses incurred on behalf of the City through the date of withdrawal.

Conclusion of Representation; Retention and Disposition of Documents. Unless previously terminated, our services as counsel will terminate after we have concluded our research on this matter and communicated our advices in connection therewith.

Entire Agreement. This letter constitutes the entire understanding and agreement between the City and this firm regarding the terms of our engagement in this matter and supersedes any prior understandings and agreements, written or oral, and any subsequent billing requirements, Outside Counsel Guidelines, or letters submitted to us by the City. If any provision of this engagement letter is held by a court or arbitration panel to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect. This engagement letter may be amended only by means of a subsequent, written agreement between the City and the firm.

Choice of Law. The relationship between the City and the firm, including the validity, construction, and enforceability of this engagement letter, shall be governed in all respects by the law and professional conduct rules of Mississippi, without regard to conflicts of laws principles.

We are pleased to have this opportunity to work with the City. Please call me if you have any questions or comments during the course of our representation.

Please review this letter carefully. If it meets with the City's approval, sign the enclosed copy of the letter in the space provided below and return it to me so that we may begin work. Please call me if you have any questions.

JONES WALKER LLP

Aileen S. Thomas, Partner

We have read and understood the foregoing terms and agree to them.

CITY OF GULFPORT, MISSISSIPPI

By: ____
Title: _______________________________________
Dated: _________________, 2022

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of _________________, 2022, the following Resolution:

A RESOLUTION BY THE GULFPORT CITY COUNCIL TO ESTABLISH COVERAGE LIMITS AND OTHER PARTICULARS FOR CITY HEALTH INSURANCE FOR YE 2023, AND FOR RELATED PURPOSES

WHEREAS, the City of Gulfport provides health insurance for its employees and eligible dependents according to certain terms and provisions establishing the financial contribution of the City and the financial contribution of the employee as regards healthcare coverage; and

WHEREAS, it is necessary to establish the options available to employees and their dependents for the year ending 2023; and

WHEREAS, the proposed coverage particulars are fully set forth in Exhibit "A" as to Plan Options 1 and 3 and in Exhibit "B' hereto as to Plan Option 2; and

WHEREAS, approval of the coverage particulars as set forth in Exhibit "A" as to Plan Options 1 and 3 and in Exhibit "B" hereto as to Plan Option 2 is recommended as being in the best interest of the City of Gulfport.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF GULFPORT, MISSISSIPPI, AS FOLLOWS:

SECTION 1. That the matters, facts, and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the City shall hereby approve three health insurance plan options for its employees and their dependents covered in the city's health insurance program as more fully set forth in Exhibit "A" as to Plan Options 1 and 3 and in Exhibit "B" hereto as to Plan Option 2, and that the Mayor be, and he is hereby, authorized to execute and deliver any and all documents as may be required to effectuate the same, if any, on behalf of the City of Gulfport.

SECTION 3. That this Resolution shall be in effect immediately upon its passage and enactment according to law, and shall be spread upon the minutes of the Gulfport City Council.

The above and foregoing Resolution, after having been first reduced to writing and read by the Clerk, was introduced by __________________, seconded by __________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT**

WHEREUPON, the President declared the motion carried and the Resolution adopted, this the _________ day of _________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

_______________________ ___________________________
CLERK OF THE COUNCIL **PRESIDENT**

The above and foregoing Resolution submitted to and approved by the Mayor, this the _________ day of ____________________, 2022.

____
MAYOR

CURRENT MEDICAL INSURANCE

MEDICAL INSURANCE

CARRIER: SELECT ADMINISTRATIVE SERVICES (SAS)
PLAN OPTIONS: TRIPLE (3) PLAN OPTIONS AVAILABLE
IN-STATE NETWORK: www.firstchoiceselect.com
OUT-OF-STATE NETWORK: www.myfirsthealth.com
***NETWORK TYPE: FIRST HEALTH NETWORK**

Please refer to the official plan documents for additional information on coverage and exclusions.

COVERED BENEFITS	PLAN OPTION 1		PLAN OPTION 2		PLAN OPTION 3	
	In-Network	**Out-of-Network**	**In-Network**	**Out-of-Network**	**In-Network**	**Out-of-Network**
Year Deductible: Individual/Family	$500 Individual $1,500 Family	$2,000 Individual $6,000 Family	$1000 Individual $3,000 Family	$3,000 Individual $6,000 Family	$2,000 Individual $6,000 Family	$6,000 Individual $18,000 Family
Coinsurance	80%	50%	80%	50%	80%	50%
Out of Pocket Maximum Individual/Family (includes deductible, coinsurance, and RX copays)	$6,600 Individual $13,200 Family		$6,600 Individual $13,200 Family		$6,600 Individual $13,200 Family	
Preventive Care	Plan pays 100%	Benefit Not Available	Plan pays 100%	Benefit Not Available	Plan pays 100%	Benefit Not Available
Physician Services Primary Care / Specialist	$25 / $25 copay	50% after deductible	$40 / $40 copay	50% after deductible	$40 / $40 copay	50% after deductible
Urgent Care	$25 copay	50% after deductible	$40 copay	50% after deductible	$40 copay	50% after deductible
Emergency Room	**In-Network:** $125 copay, deductible & coinsurance				**Out-of-Network:** 50% after deductible	
Inpatient Services	80% after deductible	50% after deductible	80% after deductible	50% after deductible	80% after deductible	50% after deductible
Outpatient Surgery	80% after deductible	50% after deductible	80% after deductible	50% after deductible	80% after deductible	50% after deductible
Prescription Drug Coverage	Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only	Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only	**Mandatory Generic** Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only

ALTERNATIVE MEDICAL INSURANCE

MEDICAL INSURANCE

CARRIER: SELECT ADMINISTRATIVE SERVICES (SAS)
PLAN OPTIONS: TRIPLE (3) PLAN OPTIONS AVAILABLE
IN-STATE NETWORK: www.firstchoiceselect.com
OUT-OF-STATE NETWORK: www.myfirsthealth.com
NETWORK TYPE: FIRST HEALTH NETWORK

Please refer to the official plan documents for additional information on coverage and exclusions.

COVERED BENEFITS	PLAN OPTION 1		PLAN OPTION 2		PLAN OPTION 3	
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Year Deductible: Individual/Family	$500 Individual $1,500 Family	$2,000 Individual $6,000 Family	$0 Individual $0 Family	$3,000 Individual $9,000 Family	$2,000 Individual $6,000 Family	$6,000 Individual $18,000 Family
Coinsurance	80%	50%	100% 70% Durable M.E. and in office Surgical	50%	80%	50%
Out of Pocket Maximum Individual/Family (includes deductible, coinsurance, and RX copays)	$6,600 Individual $13,200 Family		$7,350 Individual $14,700 Family	Unlimited	$6,600 Individual $13,200 Family	
Preventive Care	Plan pays 100%	50% after deductible	Plan pays 100%	50% after deductible	Plan pays 100%	50% after deductible
Physician Services Primary Care / Specialist	$25 / $25 copay	50% after deductible	$20 / $50 copay	Deductible & 50% Coinsurance	$40 / $40 copay	50% after deductible
Urgent Care	$25 copay	50% after deductible	$40 copay	50% after deductible	$40 copay	50% after deductible
Emergency Room	$125 copay, deductible & coinsurance	50% after deductible	$200 copay	$200 copay	$125 copay, deductible & coinsurance	50% after deductible
Inpatient Services	80% after deductible	50% after deductible	$700 copay	Deductible & 50% Coinsurance	80% after deductible	50% after deductible
Outpatient Surgery	80% after deductible	50% after deductible	See Summary		80% after deductible	50% after deductible
Prescription Drug Coverage	Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only	Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only	**Mandatory Generic** Tier 1: $12.00 Tier 2: $25.00 Tier 3: $40.00 Tier 4: $100.00	Participating Pharmacies Only

WHICH MEDICAL INSURANCE PLAN IS RIGHT FOR YOU?

Choosing the right medical plan is an important decision. Take the time to learn about your options to ensure you select the right plan for you and your family.

THINGS TO CONSIDER

1. Do you prefer to pay more for medical insurance out of your paycheck, but less when you need care?
2. Or, do you prefer to pay less out of your paycheck, but more when you need care?
3. What planned medical services do you expect to need in the upcoming year?
4. Are you able to budget for your deductible by setting aside pre-tax dollars from your Flexible Spending Account (FSA)?
5. Do you or any of your covered family members take prescription medications on a regular basis?

MEDICAL RATES	PLAN OPTION 1		PLAN OPTION 2		PLAN OPTION 3	
	EMPLOYEE / EMPLOYER CONTRIBUTION PER PAY PERIOD		EMPLOYEE / EMPLOYER CONTRIBUTION PER PAY PERIOD		EMPLOYEE / EMPLOYER CONTRIBUTION PER PAY PERIOD	
COVERAGE LEVEL	EMPLOYEE PORTION	EMPLOYER PORTION	EMPLOYEE PORTION	EMPLOYER PORTION	EMPLOYEE PORTION	EMPLOYER PORTION
Employee Only	$48.93	$263.90	$36.70	$210.99	$14.30	$174.97
Employee & Spouse	$161.24	$526.91	$120.94	$421.11	$103.11	$351.04
Employee & Child(ren)	$111.03	$409.33	$83.27	$327.21	$63.21	$272.32
Employee & Family	$236.56	$703.29	$177.42	$562.01	$168.74	$469.44

***Members can register on sas.vbagateway.com to access in-network providers, claims, explanation of benefit, ID card, and more.**

SUMMARY OF BENEFITS

Services	In-Network	Out-of-Network**
Lifetime Maximum Benefit	Unlimited	
Maximum Benefit per Calendar Year (CY)	Unlimited	
Out-of-Pocket Limit per CY Includes both medical and pharmacy services	$7,350 person/$14,700 family	Unlimited
Deductible per CY	$0/person	$3,000 /person
Physician and Allied Health Provider Services		
Office Services Primary Care Office Visits Specialists Office Visits Memorial Walk-In Clinic Lab, X-ray, and Mammograms MRI, CT, PET and Ultrasound Surgical procedures in the office Other services in the office (such as allergy testing, allergy injections, non-routine immunizations, and other diagnostic tests or services rendered in the office) Urgent Care Clinic	 $20 Co-pay $50 Co-pay $20 Co-pay No Co-pay $150 Co-pay (not per test) 30% Coinsurance $20 Co-pay $40 Co-pay	$3,000 Deductible and 50% Coinsurance
Physician Services Not in the Office Surgery not in the office Other Physician Services (such as anesthesiology, pathology, radiology, assistant surgery, and other professional services)	 No Co-pay No Co-pay	$3,000 Deductible and 50% Coinsurance
Maternity Services Physician Services for Obstetrical Care (Includes most prenatal, delivery and postpartum) Maternity Education Programs Benefit Maximum: $600 per C Y **Mental Health/Chemical Dependency Services** Office Visits Psychological Testing (per test)	 $350 Co-pay $40 Co-pay $20 Co-pay $100 Co-pay	$3,000 Deductible and 50% Coinsurance
Facility Services		
Outpatient Facility Services Most Labs, X-ray, Mammogram MRI,CT, PET and Ultrasound Ambulatory/OP Surgery Observation Stay (23-hour) Chemotherapy, Radiation, and TMS Therapies Sleep Study, Facility Other Outpatient Facility Services	 No Co-pay $150 Co-pay (not per test) $350 Co-pay $350 Co-pay $150 Co-pay (per series) $250 Co-pay $40 Co-pay	$3,000 Deductible and 50% Coinsurance
Inpatient Facility Services Hospital Admission Skilled Nursing Facility Services	 $700 Co-pay $700 Co-pay	$3,000 Deductible and 50% Coinsurance

Bariatric Surgery Facility Services	 $2000 Co-pay	Bariatric Surgery is not available at the Out-of-Network level
Mental Health/ Chemical Dependency Services Outpatient Facility Visits Partial Hospitalization Intensive Outpatient Programs Inpatient Admission Residential Care for Children and Adolescents	 $20 Co-pay $700 Co-pay $700 Co-pay $700 Co-pay $700 Co-pay	$3,000 Deductible and 50% Coinsurance
Emergency Care Services Emergency Department Visit Emergency Minor Care Visit Ambulance, Land or Air	 $200 Co-pay $100 Co-pay $200 Co-pay	 $200 Co-pay N/A $200 Co-pay
Other Services		
Preventive Care Services Includes preventive screenings, counseling, immunizations, and other preventive services as defined by the Affordable Care Act. For a list of services visit **https://www.healthcare.gov/what-are-my-preventive-care-benefits/**	Covered at 100%	$3,000 Deductible and 50% Coinsurance
Diabetic Services Diabetic Education Diabetic Foot Care Diabetic Supplies Insulin Pumps	 $40 Co-pay $50 Co-pay 30% Coinsurance $250 Co-pay	$3,000 Deductible and 50% Coinsurance
Rehabilitation Services Physical, Occupational, and Speech Therapy **Cardiac Rehabilitation Services** Benefit Maximum: 36 sessions within 12 consecutive weeks	 $20 Co-pay $20 Co-pay	$3,000 Deductible and 50% Coinsurance
Durable Medical Equipment and Prosthetic Medical Appliances Rental or Purchase Ostomy Supplies	 30% Coinsurance 30% Coinsurance	$3,000 Deductible and 50% Coinsurance
Routine Vision Exam, including Refraction Benefit Maximum: one exam per person per CY	$50 Co-pay	$50 Co-pay
Other Services **Home Health Services, per visit** **Hospice Services, Outpatient** **Kidney Dialysis Services** **Limited Dental Services for Accidental Injury** Benefit Maximum: $500 per CY	 $40 Co-pay $40 Co-pay $40 Co-pay $40 Co-pay	$3,000 Deductible and 50% Coinsurance

City of Gulfport

City Council Members

Effective January 1st 2023,

It is our recommendation (BXS Insurance):

- To replace current option 2 with new option 2 shown under "Alternative Medical Insurance" Exhibit.

- Keep current premiums and funding levels the same for all plans.

New option 2 will lower the cost for the employees that stay within the community health plan network. This includes all Memorial and Biloxi Merritt Health facilities. All procedures under the "New option 2" will receive an additional 10-15% discount on inpatient and outpatient procedures/ Services.

The cost for the employees at the time of claim, under the new option, will reduce significantly in most scenarios. The additional Discounts under this plan, by using the limited network, projects an additional $50 - $60K savings to the new plan option 2 vs. current plan option 2. If there is a procedure that an employee or dependent needs, which is not offered through the limited network, then it will be referred out and treated as if it were in-network.

DRAFT AS OF June 2, 2022

AGREEMENT BETWEEN
THE DEPARTMENT OF THE ARMY
AND
THE CITY OF GULFPORT, MISSISSIPPI
TO
ACQUIRE LANDS, EASEMENTS, AND RIGHTS-OF-WAY
AND TO
PERFORM RELOCATIONS
FOR THE MISSISSIPPI COASTAL IMPROVEMENTS (COMPREHENSIVE)
FOREST HEIGHTS LEVEE, PROJECT

THIS AGREEMENT, entered into this __________ day of _______________, 2022, by and between the DEPARTMENT OF THE ARMY (hereinafter referred to as the "Government"), represented by the District Commander, Corps of Engineers, Mobile District, and the CITY OF GULFPORT, MISSISSIPPI (hereinafter referred to as the "NON-FEDERAL SPONSOR") represented by the Mayor;

WITNESSETH, THAT:

WHEREAS, Section 7002(4) of the Water Resources Reform and Development Act of 2014, Public Law 113-121 authorized the Secretary of the Army to carry out the Mississippi Coastal Improvement Program for Hancock, Harrison, and Jackson Counties, Mississippi (MsCIP) in accordance with the MsCIP Comprehensive Plan, and subject to the conditions described in the Report of the Chief of Engineers dated September 15, 2009 (hereinafter the "Authorized Program"), and the Department of the Army and the City of Gulfport, Mississippi entered into a "Project Partnership Agreement" for the design and construction of the "Forest Heights Levee Improvements, Gulfport, Mississippi Hurricane and Storm Damage Risk Reduction Project," which project may include the following: raising approximately 6,500 linear feet of the existing levee section to a crest elevation of approximately 21 feet North Atlantic Vertical Datum of 1988 (NAVD 88); a concrete floodwall on the east side to replace the railroad bed; pump station(s); floodgates; closure structures; crossing ramps; an area or areas for water detention for containment of rainfall; channel improvements on Turkey Creek as necessary to ensure induced damages do not occur as a result of the levee improvements; and appropriate mitigation with monitoring and adaptive management, if required, as generally described in the MsCIP Comprehensive Plan and Integrated Programmatic Environmental Impact Statement, dated June 2009 with errata sheets dated October 16, 2009, and approved by the Chief of Engineers on September 15, 2009, with such modifications as described in the Engineering Documentation Report that will be developed by the Mobile District for approval by the Division Commander for the South Atlantic Division if the modifications are determined to be within the Chief of Engineers' discretionary authority;

WHEREAS, a Project Partnership Agreement (hereinafter referred to as the "PPA") was executed by and between the Government and the Non-Federal Sponsor hereto on the 17th day of December 2021 for design and construction of the Forest Heights Levee Improvements, Gulfport, Mississippi Hurricane and Storm Damage Risk

Reduction Project located in Harrison County, Mississippi, a separable element of the Authorized Program (hereinafter the "Project", as authorized as set out above and defined in Article I.A. of the PPA);

WHEREAS, Articles II and III of the PPA provides that the Non-Federal Sponsor shall provide all lands, easements, and rights-of-way including suitable borrow and dredged or excavated material disposal areas and perform all relocations determined by the Government to be necessary for implementation, operation and maintenance of the Project;

WHEREAS, Article III.D. of the PPA provides that the Non-Federal Sponsor may request the Government to acquire lands, easements, rights of way, and suitable borrow and dredged or excavated material disposal areas, and to provide relocations on behalf of the Non-Federal Sponsor, and further provides that such services as the Government may elect to provide shall be performed in accordance with the terms and conditions of a separate agreement and all such services shall be paid for in advance by the Non-Federal Sponsor;

WHEREAS, the Government and the Non-Federal Sponsor desire to enter into this separate Agreement providing for the Government to acquire, on behalf of the Non-Federal Sponsor, all lands, easements and rights of way, including suitable borrow and dredged material or excavated material disposal areas and perform all relocations necessary for the implementation, construction, operation and maintenance of the Project.

NOW THEREFORE, the Government and Non-Federal Sponsor agree as follows:

1. This Agreement is in support of and in furtherance of the PPA and shall not be interpreted in any manner inconsistent with or in contradiction to the PPA. The mention of any specific provision of the PPA in the Agreement shall not operate to exclude reference to nor negate any other provision of the PPA. In case of any conflict between the wording in this Agreement and the provisions of the PPA, the terms of the PPA shall prevail.

2. The Government shall, on behalf of the Non-Federal Sponsor, acquire all lands, easements, and rights-of-way, including suitable borrow and dredged or excavated material disposal areas identified herein at Exhibit A and perform all relocations that it determines, in accordance with Article III of the PPA, to be necessary for the implementation, operation and maintenance of the Project. The Government shall acquire real property interests in the name of the Non-Federal Sponsor except, if acquired by eminent domain, the Government shall convey all of its right, title and interest to the Non-Federal Sponsor by quitclaim deed or deeds. The Non-Federal Sponsor shall accept delivery of such deed or deeds. Acquisition shall include the authority to accept delivery of all instruments of conveyance on behalf of the Non-Federal Sponsor.

3. The Government shall furnish all services and work under this Agreement in accordance with applicable U.S. laws and regulations. Unless otherwise required by law,

all contract work undertaken by the Government shall be performed in accordance with Department of the Army procurement and claims policies and procedures. All real estate work shall be performed in accordance with Department of the Army regulations as well as other applicable laws. A Scope of Work is attached hereto and designated as **Exhibit A.** The Government shall substantially comply with the Scope of Work in prosecuting work under this Agreement.

4. The total cost for completion of the work is estimated in the Real Estate Appendix to the Final Comprehensive Plan and Integrated Environmental IImpact Statement, June 2009. However, this cost estimate is subject to final engineering designs and adjustments by the Government based upon costs actually incurred and is not construed as the total financial responsibility of the Non-Federal Sponsor.

5. The Non-Federal Sponsor shall pay all costs for the services to be provided pursuant to the Agreement in advance of the Government incurring any financial obligation for said services, in accordance with Article VI of the PPA. The Government will draw on the funds provided by the Non-Federal Sponsor, such sums as the Government deems necessary to cover contractual and in-house financial obligations attributable to the services provided hereunder, as they are incurred. If the Government determines that additional funds are needed from the Non-Federal Sponsor to cover the cost of the real estate services, the Government shall notify the Non-Federal Sponsor in writing of the additional funds required, and provide an explanation of why additional funds are required. The Non-Federal Sponsor shall promptly either provide the additional funds to the Government, or require the scope of work to be limited to that which can be financed by available funds or direct termination of the work.

6. The procedures for keeping books, records, documents and other evidence pertaining to the costs and expenses incurred pursuant to the Agreement shall be those developed and used in accordance with Article X of the PPA.

7. For each tract to be acquired, the Government will obtain Preliminary and Final Title Policies that will substantially conform to the example attached hereto as **Exhibit B**. The Government shall complete a resume of negotiations / negotiator's report for each tract using the format shown at **Exhibit C.**

8. For real estate acquired by direct purchase, the Government shall furnish the Non-Federal Sponsor with a completed Offer to Sell shown at **Exhibit D** and a properly recorded deed. Each deed shall substantially conform to the blank deed and/or easement attached hereto and designated as **Exhibit E.**

a. In the event lands, easements, or rights-of-way, including suitable borrow and dredged material disposal areas necessary for the Project are discovered to be contaminated with Comprehensive Environmental Response Compensation and Liability Act (CERCLA), 42 U.S.C. § 9601-9675, regulated material prior to acquisition, the Government shall immediately cease all acquisition activities for the contaminated property, and the Government and the Non-Federal Sponsor shall proceed in accordance with Article XV of the PPA (Hazardous Substances).

b. If, prior to acquisition, it is discovered that lands, easements or rights-of-way, including suitable borrow and dredge or excavated material disposal areas necessary for the Project are contaminated with non-CERCLA regulated contaminants, such land will not be acquired unless the landowner agrees to take those actions, as directed by the Government, necessary to comply with all applicable Federal, State and local requirements with respect to those contaminants. Acquisition shall not occur until the appropriate Federal, State, or local agency certifies to the Government in writing that the eligible participant has in fact complied with the applicable Federal, State and local requirements.

9. In cases where it is necessary for the Government to acquire lands, easements, rights-of-way, including suitable borrow and dredged or excavated material disposal areas, by condemnation proceedings, the Government shall convey all of its right, title and interest so acquired to the Non-Federal Sponsor by quitclaim deed or deeds. The Non-Federal Sponsor shall accept delivery of such deed or deeds. The Government shall also provide the Non-Federal Sponsor with copies of the final title Policies issued to the Government. Each deed shall substantially conform to the deed attached hereto and designated as Exhibit E. The condemnation process is described in Exhibit A. The Non-Federal sponsor must pay such legal and administrative costs and expenses of USACE and the Department of Justice (DOJ), as may be required, that are incident to filing and prosecuting the proceedings. The estimated amount of such required funds will be made available by the Non-Federal sponsor prior to the commencement of work by the Government, but the Non-Federal Sponsor shall remain liable for all such costs and shall provide additional funds as requested by the Government.

a. Neither the termination of this Agreement nor the presence of any contamination, whether or not regulated under the CERCLA shall be grounds for refusing to accept, upon delivery, a deed from the Government for lands acquired prior to discovery of any contamination.

b. In the event the lands to be condemned are discovered to be contaminated before the Declaration of Taking is filed, the Government shall have the right to decline to perform condemnation service under this Agreement and the declination of said work shall not constitute a breach of this Agreement. All of the work performed by the Government until the declination shall be treated as part of total project costs and is the responsibility of the Non-Federal Sponsor under this Agreement.

10. If any lands, easements and rights-of-way, including suitable borrow and dredged or excavated material disposal areas contaminated by CERCLA regulated material are acquired pursuant to the Agreement, regardless of when the contamination was discovered or whether the Government or the Non-Federal Sponsor knew or should have known of the contamination, the relationship of the Government and the Non-Federal Sponsor shall be governed by Article XV. C and D of the PPA.

11. In the event non-CERCLA regulated contaminants are discovered on lands, easements or rights-of-way, including suitable borrow and dredged or excavated material disposal areas, already acquired, the costs of compliance with applicable Federal, State and local requirements will be included in the total project costs. However, as between the Government and the Non-Federal Sponsor, the Non-Federal Sponsor shall be responsible for any future liability that may arise as a result of any non-CERCLA regulated contamination.

12. The Project Coordination Team appointed in accordance with Article V of the PPA shall, in addition to the tasks specified in Article V of the PPA, generally oversee implementation of the services to be provided pursuant to this Agreement.

13. Either the Government or the Non-Federal Sponsor may terminate this Agreement by providing 90-calendar days written notice to the other party.

14. In the event of termination of this Agreement, the Government and the Non-Federal Sponsor shall consult with each other concerning all claims for termination costs. The Non-Federal Sponsor shall continue to be obligated for payment of the costs incurred by the Government under this Agreement, for costs of closing out or transferring any ongoing contracts, and for the costs of litigating all civil actions arising pursuant to this Agreement to final resolution.

15. As provided in Article VII of the PPA, before either party to this agreement may bring suit in any court concerning an issue relating to this Agreement, such party must first seek in good faith to resolve the issue through negotiation or other forms of non-binding alternative dispute resolution mutually acceptable to the parties.

16. The principal personnel and points of contact for matters relating to the Agreement shall be the representatives of the parties appointed to the Project Coordination Team.

17. This Agreement may be modified or amended only by written agreement of the parties.

18. This Agreement shall be effective upon the date of signature of the District Engineer.

IN WITNESS WHEREOF, the Government and the Non-Federal Sponsor hereto have executed this Agreement as of the day and year first above written.

DEPARTMENT OF THE ARMY

BY :___________________________

CITY OF GULFPORT, MISSISSIPPI

BY:___________________________

JEREMY J. CHAPMAN
Colonel, Corps of Engineers
District Engineer
Mobile District

DATE: ______________________

BILLY G. HEWES, III
Mayor
City of Gulfport, Mississippi

DATE: ______________________

ATTEST: ___________________

Exhibit A
Scope of Work

REAL ESTATE

PROJECT MANAGEMENT PLAN

MISSISSIPPI COASTAL IMPROVEMENT PROJECT (MSCIP) COMPREHENSIVE

FOREST HEIGHTS LEVEE

CITY OF GULFPORT, MS

US ARMY CORPS OF ENGINEERS, MOBILE DISTRICT
REAL ESTATE DIVISION
109 ST. JOSEPH STREET
MOBILE, AL 36602

KAREN M. KENNEDY
CHIEF, REAL ESTATE DIVISION,
USACE, MOBILE DISTRICT

DERRICK D. MOTON
BRANCH CHIEF, ACQUISITION (SFO)
REAL ESTATE CONTRACTING OFFICER
USACE, MOBILE DISTRICT, REAL ESTATE DIVISION

RUSSELL W. BLOUNT, III
SECTION CHIEF, PLANNING PURCHASE & SFO SECTION
ACQUISITION BRANCH
USACE, MOBILE DISTRICT, REAL ESTATE DIVISION

PREPARED BY:

JOHN J. TETREAU
REALTY SPECIALIST
PLANNING PURCHASE & SFO SECTION
ACQUISITION BRANCH
USACE, MOBILE DISTRICT, REAL ESTATE DIVISION

REFERENCES

A – Interim Land Acquisition Request from City of Gulfport (and related correspondence)

B – Engineer Regulation (ER) 405-1-12, Chap. 12, Real Estate Planning & Acquisition for Civil Works Projects

C – Engineer Regulation (ER) 405-1-04, Appraisal

D – Department of Justice (DOJ) Title Standards, 2016 Revision

E – Engineer Regulation (ER) 405-1-16, Relocation Assistance

F – Public Law 91-646, Uniform Relocation and Land Acquisition Policies Act of 1970

G – 49 CFR Part 24

PREFACE

Please note that the Project Management Plan is a living document and may be changed as the project design progresses.

With specific regards to the Mississippi Coastal Improvement Project (Comprehensive) / Forest Heights Levee, Article III (D) of the PPA states the following:

> “To the maximum extent practicable, no later than 30 calendar days after the Government provides to the Non-Federal Sponsor written descriptions and maps of the real property interests, placement area improvements, and relocations required for construction, operation, and maintenance of the Project, the Non-Federal Sponsor may request in writing that the Government acquire all or specified portions of such real property interests, construct placement area improvements, or perform the necessary relocations. **If the Government agrees to such a request, the Non-Federal Sponsor, in accordance with Article VI.F., must provide funds sufficient to cover the costs of the acquisitions, placement area improvements, or relocations in advance of the Government performing the work.** The Government shall acquire the real property interests, construct the placement area improvements, and perform the relocations, applying Federal laws, policies, and procedures. The Government shall acquire real property interests in the name of the Non-Federal Sponsor except, if acquired by eminent domain, the Government shall convey all of its right, title and interest to the Non-Federal Sponsor by quitclaim deed or deeds. The Non-Federal Sponsor shall accept delivery of such deed or deeds. The Government's providing real property interests, placement area improvements, or performing relocations on behalf of the Non-Federal Sponsor does not alter the Non-Federal Sponsor's responsibility under Article IV for the costs of any cleanup and response related thereto.”

2. The term “project” is defined in Article I (A) of the PPA:

> “The term "Project” means the Forrest Heights levee system constructed by the Natural Resources Conservation Service located in Harrison County, Mississippi and annexed into the City of Gulfport in 1994, as subsequently improved by the City of Gulfport, with improvements that may include (emphasis added) the following: raising approximately 6,500 linear feet of the existing levee section to a crest elevation of approximately 21 feet North Atlantic Vertical Datum of 1988 (NAVD 88); a concrete floodwall on the east side to replace the railroad bed; pump station(s); floodgates; closure structures; crossing ramps; an area or areas for water detention for containment of rainfall; channel improvements on Turkey Creek as necessary to ensure induced damages do not occur as a result of the levee improvements; and appropriate mitigation with monitoring and adaptive management, if required, as generally described in the MsCIP Comprehensive Plan and Integrated Programmatic Environmental Impact Statement, dated June 2009 with errata sheets dated October 16, 2009, and approved by the Chief of Engineers on September 15, 2009, **with such modifications as described in the Engineering Documentation Report that will be development by the Mobile District for approval by the Division Commander for the South Atlantic Division if the modifications are determined to be within the Chief of Engineers' discretionary authority.**”

3. Salient facts:

a. The Engineering design to be prepared (somewhat fluid at this point) will be the driving force behind the real estate land acquisition requirements, as well as Government identification of utility/facility conflicts, which will need to be coordinated with the NFS per ER 405-1-12. Identification of the maximum extent of damages caused from the project (vs. existing Right-of-Way) is critical to providing Non-Federal Sponsor with a Notice to Proceed w/ Land Acquisition in compliance with ER 405-1-12 and the PPA, which will contain the aforementioned "written descriptions and maps of the real property interests, placement area improvements, and relocations required for construction, operation, and maintenance of the Project";

b. There is an approval process for any land acquisition on behalf of NFS, which starts with the Sponsor's written request to District Commander and provision of funding, per PPA and ER 405-1-12. **A memorandum of agreement (MOA) must be entered into and agreed to by all parties in conjunction with the request and provision of funding.**

4. Public Landowner Meetings: Pursuant to the requirements set forth in the Land Acquisition Policy Act of 1960, Public Law 86-645 (33 U.S.C. § 597), mandates landowner notification within six months after authorization, and "a reasonable time after initial appropriations."

> *Within six months after the date that Congress authorizes construction of a water resource development project under the jurisdiction of the Secretary of the Army, the Corps of Engineers shall make reasonable effort to advise owners and occupants in and adjacent to the project area as to the probable timing for the acquisition of lands for the project and for incidental rights-of-way, relocations, and any other requirements affecting owners and occupants. Within a reasonable time after initial appropriations are made for land acquisition or construction, including relocations, the Corps of Engineers shall conduct public meetings at locations convenient to owners and tenants to be displaced by the project in order to advise them of the proposed plans for acquisition and to afford them an opportunity to comment. To carry out the provisions of this section, the Chief of Engineers shall issue regulations to provide, among other things, dissemination of the following information to those affected: (1) factors considered in making the appraisals; (2) desire to purchase property without going to court; (3) legal right to submit to condemnation proceedings; (4) payments for moving expenses or other losses not covered by appraised market value; (5) occupancy during construction; (6) removal of improvements; (7) payments required from occupants of Government acquired land; (8) withdrawals by owners of deposits made in court by Government, and (9) use of land by owner when easement is acquired. The provisions of this section shall not subject the United States to any liability nor affect the validity of any acquisitions by purchase or condemnation and shall be exempt from the operations of subchapter II of chapter 5, and chapter 7, of title 5.* (Land Acquisition Policy Act of 1960, Public Law 86-645, 33 U.S.C. § 597)

Landowner meetings are anticipated to be critical aspect in attaining a desirable construction schedule for this project. The proposed design may drastically impact public services (i.e. road access & utility services) to the community for a duration of time during construction, and seamlessly integrating information dissemination to the community in conjunction with tactful

execution of the design plan will be crucial to success. Regardless, the risk of landowner support/opposition has not been fully explored at this juncture, as design is very preliminary.

5. Tract Appraisals: Tract appraisals will be performed by USACE Appraisal Staff and or contractors upon completion of the design for this Project to enable a full cost estimate of land acquisition costs to be prepared. Reference the Appraisal Regulation, ER 405-1-04 for further details.

INTRODUCTION

"BEFORE ANY PROJECT CAN BE CONSTRUCTED,

THERE MUST BE LAND ON WHICH TO BUILD"

1. RESPONSIBILITIES

A major project responsibility for Non-Federal Sponsors (NFS) eligible for Federal funding involves the acquisition of real property and the possible permanent or temporary relocation of residents, businesses, and others. Concern for fair and equitable treatment in acquiring private property for public purposes goes back to the beginnings of the United States. The founding fathers placed a high value on the protection of private property. The United States Constitution expresses this philosophy in the Fifth Amendment, where 'due process' and 'just compensation' are required for taking private property for a 'public use.'

a. **U.S. Army Corps of Engineers (USACE):** It is the responsibility of Mobile District Real Estate Division to insure that all real estate is available for each project constructed by the Corps of Engineers within the District's boundaries. While the Project Manager has the responsibility for overall coordination of the project, it is the responsibility of the Real Estate Division to coordinate with the Sponsor in the acquisition of all real estate interests necessary for the project.

b. **Non-Federal Sponsor (NFS).** In Project Partnership Projects, real estate acquisition has traditionally been and continues to be the responsibility of the Sponsor. Close coordination is required between the Sponsor and the Mobile District Real Estate Division because of the interrelationship between the project design and real estate requirements. Extreme care should be taken to insure that land acquisition meets the milestones as established by the Sponsor and the Corps of Engineers.

2. GENERAL REQUIREMENTS

The cost-sharing provisions contained in the Project Partnership Agreement (PPA) between the Corps of Engineers and the Sponsor are required by the Water Resources Development Act of 1986 (Public Law 99-662). Typically for a PPA, the Sponsor is required to provide all the lands, easements, rights-of-way, relocations, and disposal areas (LERRDs) necessary for the construction and operation & maintenance of the project. Furthermore, these LERRDs should be retained in public ownership for uses compatible with the authorized purposes of the project.

The Sponsor must contribute a specific percentage of the *total project costs* as stipulated in the PPA. The PPA will also require that a stipulated percentage of the Sponsors contribution be in cash prior to awarding the construction contract.

The Sponsor is given credit for the fair market value of the LERRDs at the time that the lands are made available for the project, as determined by an appraisal obtained by the Sponsor. For LERRDs acquired by the Sponsor within a five-year period prior to the date of the PPA is signed, or any time after the agreement is signed, the credit will also include the costs of acquisition such as closing and title costs, appraisal costs, survey and mapping costs, attorney's fees and other administrative costs. In addition, the costs of providing relocation assistance to persons and businesses displaced by the project are also creditable. These provisions are typically set forth in Articles III and IV of the PPA.

The Sponsor is <u>not</u> entitled to receive credit against its cost-share for lands that have been previously provided for use in a federal or federally funded project unless the federal agency providing the federal portion of such funds verifies in writing that affording credit for the value of such items is expressly authorized by federal law.

Typically, land acquisition for the project begins after the PPA is signed by both parties. Occasionally, the Sponsor will begin this process before the PPA is finalized. However, the Sponsor should be aware that all actions taken before the formal execution of the PPA are at their own risk. This risk is normally acknowledged by the Sponsor during the Feasibility Phase by means of a Risk Notification Letter that is routed to the Sponsor by the Mobile District Real Estate Division.

To further simplify this acquisition and crediting process, a **Post-PPA To-Do List and Real Estate Milestone Checklist** is titled **Section 1** and enclosed herein.

3. ADDITIONAL INTRODUCTORY GUIDELINES AND POTENTIAL PITFALLS ENCOUNTERED IN LAND ACQUISITIONS

Federal Commitments: No governmental entity may make any commitment for the United States of America without the prior consent of the United States Congress. The Corps of Engineers therefore, has no authority to accept or commit to open-ended responsibilities or restrictions to which a NFS may bind itself.

Environmental Mitigation: In order for a project to be approved by Congress, a National Environmental Policy Act (NEPA) document must be prepared by the appropriate agency, typically during the feasibility phase of the project. Frequently, in order to minimize the impact to the environment, the project must include wetland and wildlife habitat mitigation and other conservation measures. The remedial actions proposed in the NEPA document then become a part of the project scope from which the Corps of Engineers cannot substantially deviate without amending the document. Any use restrictions placed on the lands, which are inconsistent with these measures, should not be considered.

Hazardous, Toxic, and Radioactive Waste: The increasingly stringent regulatory requirements regarding hazardous toxic and radioactive wastes (HTRW), including the Comprehensive Environmental

Response, Compensation and Liability Act of 1980 (CERCLA), Toxic Substance Control Act (TOSCA), the Clean Water Act, Resource Conservation Recovery Act (RCRA), and state and local regulations are a mutual concern for the Corps of Engineers and its project partners. When evaluating the feasibility of Federal interest in a project, an environmental evaluation is performed by the appropriate agency (e.g. USACE) during the feasibility phase to explore the potential for HTRW on the site(s). The intent of this evaluation is to analyze the risk of HTRW prior to making a substantial investment. If the evaluation discloses a substantial risk from HTRW, further study will focus on alternative design possibilities, delay or inability to use the lands and the cost impacts. The project agreement with the NFS, however, contemplates that the lands will be delivered free of HTRW and assigns responsibility for any necessary cleanup, as well as all related costs, to the NFS.

Land Acquisition Schedule: The scheduling of land acquisition activities is often inadequately planned. As such, it is helpful to develop a plan that tracks backwards from the start of construction taking into account: the resources needed to accomplish the acquisition work, the length of time required for surveys, appraisals, mapping/legal descriptions, title evidence, negotiations and condemnation proceedings (if anticipated), and other work required in the acquisition process. Additional time should be provided for possible dealings with entities such as corporations, utilities and railroads and public agencies that frequently require a significant amount of time to secure approved real estate transactions. Some cushion should be built into the overall plan schedule to insure construction awards will not be held up pending land acquisition. Therefore, the acquisition schedule should be closely coordinated between the NFS, project manager, and Real Estate Division.

Rights-of-Way: During the planning phase, the most frequently overlooked real estate interests to be acquired relate to right-of-ways controlled by public utilities and local agencies. It is duly noted that construction projects can be held up pending resolution of needed rights over pipelines, roadways, and utilities. In mapping ownership of tracts, care should be taken to include all tracts and easement areas. State legal requirements and case law in this area should be closely scrutinized, particularly concerning applicability and extent of compensation.

Utility Relocations: The relocation of utilities frequently involves complex and protracted negotiations. Timing, expansion capability, environmental concerns, engineering solutions and costs are typical key issues requiring internal discussions and approvals through many layers of management of the affected utility company. Furthermore, condemnation proceedings against these utilities can require hearings and approval by the State's utility commission, which are subject to appeal. Only after this process is completed can the condemnation proceedings be heard. These factors must be considered when preparing the aforementioned acquisition schedule.

Betterments: Relocation negotiations often focus around providing the displaced with replacement facilities which are satisfactory to them. The displaced often seek special concessions, anticipating that the NFS may be reluctant to initiate condemnation proceedings. If a NFS chooses to grant concessions it should be aware that the costs for "betterments" are not eligible for credit. Credit will be given only for the value of equivalent facilities.

Contracts for Operation and Maintenance (O&M): Non-Federal Sponsors may and often do contract the operations and maintenance to others. When the work is contracted, care should be taken in negotiating and drafting the agreement to insure that the contractor's responsibilities mirror the Project Partnership Agreement (PPA) and Operations and Maintenance Manual.

Contracting for Appraisals: A very important aspect of the Federal land acquisition process is appraisal contracts. The appraisal, which forms the basis for the offer of just compensation for lands and estates within the project limits, must conform to government requirements. They are subject to review and approval by the Real Estate Division. At times, the appraisals submitted do not meet government requirements and must be revised. Contract appraisers frequently resist demands to redraft their reports, especially if they have already been paid by the NFS. As such, care should be taken to obtain an acceptable appraisal prior to moving ahead with acquisition. Additional information concerning appraisal requirements is further set out in Step #5 herein.

GENERAL ACQUISITION STEPS & PROCEDURES

NOTE: This PMP is only intended to reflect general land acquisition steps. Additional guidance may be applicable with regard to Federal land acquisition on behalf of the Non-Federal Sponsor. In addition, further steps are required w/ regard to service contracts in support of the land acquisition effort (i.e. Contracting for Title Evidence, Contracted Appraisals, etc)

In general several professionals are directly involved in land acquisition:

1) Surveyor – this individual determines land corners and property ownership, utilizing professional land surveyor guidance, and depicts property features and encumbrances to a high degree of accuracy, employing various means, electronic and manual;
2) Appraiser – this individual will accompany the landowner on site and pull information on comparable sales, taking note of land use, government regulation of real estate, etc. The Appraiser is required to abide by Uniform Appraisal Standards.
3) Review Appraiser – this individual (Government Employee) independently reviews appraisal reports and conclusions to ensure compliance with Uniform Appraisal Standards and USACE regulations.
4) Negotiator – this individual is the direct liaison of the Corps with the landowner, and ensures all offers are properly documented and comply with USACE policies, outlined herein;
5) Real Estate Contracting Officer – this individual maintains a warrant to obligate the Government for purchase and/or crediting of real property for Federal and Cost Shared Projects, and is responsible for oversight of the land acquisition program from a contractual standpoint;
6) Attorney – this individual provides for the sufficiency of title, performs curative actions on title, facilitates real estate closing, and processes condemnation assemblies in accordance with Federal law and USACE regulations;
7) Relocation Agent – this individual (which may also serve in the Negotiator capacity) ensures that displaced persons or entities receive assistance in accordance with their rights under Public Law 91-646 (Uniform Relocation Act) to decent, safe, and sanitary accommodations;
8) Real Estate Management – Provide Government oversight of the land acquisition program and the activities of subordinate staff, ensure compliance with all Federal regulations, and brief Senior Leadership on the activities of the project.
9) Budget Staff – Land acquisition activities require processing, resourcing, and dispersal of funds to permit the activities above described.
10) Realty Specialist - For Cost Shared Projects, the Sponsor is responsible for providing the real estate interests, and the Realty Specialist reviews and processes the Sponsor's crediting package. If the Sponsor is requesting USACE land acquisition support, the Sponsor must provide all estimated costs of land acquisition in advance of USACE performing the work, per ER 405-1-12.

The steps for the acquisition of LERRDs for a project are outlined below and are designed to coordinate with the credit review process and will further ensure that the real estate is available for construction to proceed without delay. In addition, these steps will help the Sponsor receive maximum allowable credit for the acquired real estate.

Note that these steps are arranged by subject matter and are, for the most part, in chronological order. However, there is a substantial overlap when elements of more than one step will be performed at the same time. For example, the Sponsor should begin the process of contracting for appraisal services as soon as possible, even though it is set forth in Step 5.

STEP #1: TRANSMITTAL OF FINAL ACQUISITION DRAWINGS

The process begins with the transmittal of the final project plans and specifications to the Sponsor by the Corps of Engineers Project Manager, along with the formal direction to acquire the real estate interests necessary to construct the project. The Sponsor is instructed to acquire the minimum real estate interest necessary for the project, which will typically be a type of easement.

The final acquisition drawings will identify all of the real estate interests to be acquired and their locations. Accompanying the drawings will be a standardized wording for each real estate interest, which is referred to as the *"recommended estate."*

The significance of following the "*recommended estate"* is that the Corps of Engineers is provided access to the lands necessary to construct the project by means of an authorization for entry or right-of-entry from the NFS. The rights being granted in this right-of-entry are extensions of the interests acquired by the NFS. Therefore, the Corps has standardized the various real estate interests that may be required in terms of "estates." These "estates" contain specific, time-tested, language addressing provisions for a variety of land interests. Any substantive deviations from these standard estates require the recommendation of the Real Estate Division and approval from USACE HQ, which can be a lengthy process. A comprehensive list of current *"standard or recommended estates"* is provided in **Section 2** enclosed herein.

The NFS should refer to the Real Estate Plan (REP) Appendix of the Feasibility Report to obtain the "recommended estate" for the proposed project. The NFS may acquire the full fee interest in any or all of the tracts, but credit will be given only for the value of the recommended estates, and the appraisals should value those interests, unless prior approval is granted in the REP or authority is separately obtained for a greater estate.

STEP #2: SURVEY OF PROJECT BOUNDARIES

The first duty of the Sponsor is to obtain a property line survey for the project boundary. The right-of-way drawings may locate the project boundary within a coordinate system, and show the ties to the appropriate land survey system. However, it will be necessary for the Sponsor to completely describe the project boundaries by bearings and distance. In addition to surveying the project boundary, a survey will be required along the acquisition lines for each of the different estates proposed to be acquired. Prior approval from the property owner(s) in the form of a Right-of-Entry for Survey & Exploration should be obtained by the Sponsor or the Contractor before commencement of the survey.

Section 3 of this NFS package contains a sample Right-of-Entry form that may be used for this purpose. If the survey indicates a need for adjustments to coordinates, the Corps must concur with any changes. From the survey, the Sponsor should develop a survey map, which should be sent to the Real Estate Division for review and comparison with the right-of-way drawings.

Note: State law may provide immunity of licensed professional surveyors from criminal liability for trespass. In the State of Mississippi for instance, a licensed professional surveyor may enter in or upon public or private lands or waters, except buildings, while in the lawful performance of surveying duties without criminal liability for trespass. However, a surveyor is required to make a good faith attempt to announce and identify himself and his intentions before entering upon private property and must present sufficient documentation to identify him as a surveyor to anyone requesting such information. Therefore, the NFS should determine what surveying laws and standards apply in their particular State.

STEP #3: OWNERSHIP MAPPING AND LEGAL DESCRIPTIONS

A "tract" is what the Corps of Engineers Real Estate Division calls each individual parcel in the project under separate ownership, and is the basic unit of review used by the Real Estate Division to determine real estate credits for the Sponsor. After the survey, the Sponsor prepares a legal description and tract map for the each tract affected by the project. Several tracts may be identified on each map for each segment of the project in order to minimize the total number of segment sheets. Before ordering appraisals or title evidence, there should be a joint review of the survey information between the Sponsor, Project Manager, and the Real Estate Division to insure that all required lands for the project have been included in the Sponsor's acquisition plans. A sample Segment Map which depicts tracts proposed for acquisition is enclosed in **Section 4** herein.

STEP #4: TITLE EVIDENCE

After the identification of all LERRDs by the survey, the Sponsor should initiate the title process in order to obtain the proof of ownership and title evidence for each tract from an American Land Title Association (ALTA)® approved law firm or title company. If the title evidence (i.e. commitment) reveals additional interests or extensive curative issues due to outstanding land rights or clouded title that could affect the project, then the Sponsor should submit copies of the title evidence to the Real Estate Division for review and discussion.

STEP #5: APPRAISAL

Written Contract: A written contract should be entered into between the Sponsor and the contract appraiser. The contract should provide controls necessary for timely completion of the appraisal reports. The appraisals shall be based on state rules of compensation as established under state law and in compliance with Public Law 91-646.

The PPA provides that the fair market value of each tract in the project shall be determined by an appraisal of the property provided by the Sponsor. Several tracts containing a single ownership may be grouped in one appraisal if deemed convenient and prior coordination with the Real Estate Division is made. The landowner, or owner's representative, shall be given an opportunity to accompany the appraiser during the appraiser's inspection of the property. The appraisals must be prepared by a qualified, independent appraiser selected by the Sponsor and approved by the Corps of Engineers Review Appraiser prior to initiation of the appraisal process. A copy of each appraisal must be submitted to the Corps of Engineers Review Appraiser where it will be reviewed and approved prior to negotiations and to assure that full credit is allowable.

Appraisal Waiver: Appraisals are always required for negotiations and crediting purposes. If an approved acquisition appraisal is available, it can be utilized for credit purposes. However, for uncomplicated low value tracts where the anticipated fair market value is estimated at $10,000 or less (exclusive of administrative cost), the requirement for a formal appraisal of the individual tract may be waived. If an appraisal is determined unnecessary, a qualified individual with a sufficient understanding of the local real estate market shall prepare a waiver valuation.

In such cases, the Real Estate Division and Sponsor may stipulate the amount of credit the Sponsor will receive for these types of low-value tracts. The stipulated amount will be based upon properly documented files setting forth the reasoning behind the value estimate and the estimate of administrative costs. See the attached "Uniform Act" Subpart B – Real Property Acquisition §24.102 Basic Acquisition Policies (pg. 617-618) for further information concerning appraisal waivers.

Off-Setting Benefits: There are occurrences where the project to be constructed will increase the value of the landowner's remaining property. If this remainder value increases, then off-setting benefits may apply. The appropriate procedure for appraising a partial acquisition is to consider the "before and after" valuation technique in which any enhancement of value to the remaining tract created by the project is given consideration in the "after" valuation. Under federal law, such enhancement is termed a "special benefit" and is off-set against the value of the part acquired. In many circumstances, depending on state law, this procedure will result in appraised values of zero for the lands required for project purposes. If in fact the Non-Federal Sponsor chooses to make land payments for the part taken, then this would be considered a non-creditable item and is strictly the responsibility of the NFS. Further guidance regarding this type of appraisal situation is provided for in EC 405-1-04-4-33 and 4-43, dated 30 Dec 2003.

USACE policy allows for a **Restricted Appraisal Report** format for opinions of value where the 'Take' including damages is $25,000 or less if there are none of the following: significant damages; issues such as offsetting benefits, environmental, historical, endangered or threatened species; or any other complex valuation situation. Simple damages such as relocating a driveway, eliminating a parking space, etc. are acceptable for Restricted Appraisal Reports for the 'Take' including damages at $25,000 or less. Any complex valuations as noted above, or value estimates over $25,000 shall be an **Appraisal Report** format.

A typical example of off-setting benefits is for shore protection projects. If the appraiser determines that the value of the lands needed for easement purposes is assessed at zero based on the off-setting benefits appraisal method, then the proposed project is deemed to be within the purview of EC 405-1-04, Section V, paragraph 4-44(b). This states that "Hurricane protection and shore protection projects will generally be treated in a manner as to not allow credit for LERRDs when the project provides direct (off-setting) benefits such as prevention of erosion or re-establishment of beaches, i.e., those lands subject to shore erosion that are required for the project."

STEP #6: NEGOTIATIONS

Negotiations: Each property owner is to be provided a written notice of the agencies intent to acquire by the Sponsor's representative. From this point forward, it is mandatory that the negotiator keep a brief narrative record of each contact with each property owner. The negotiator's reports should be kept by tract and included in the tract file. Once a rapport with the property owner(s) has been established and the amount of just compensation confirmed via the appraisal process, a prompt written Offer Letter must be provided to the property owner(s).

The offer must include a description of the real property, real property interests being acquired, and the fair market value being offered. Along with this offer, the acquiring agency must provide the property owner a Summary Statement of Just Compensation which explains the basis for the offer and provides information necessary for the owner to make a reasonable judgment concerning the amount of the offer. In addition to the offer amount and the property location, the statement should include an identification of buildings, structures, and other improvements to be acquired, including removable building equipment and trade fixtures appraised as part of the real property and those considered to be personal property. The statement should identify any separately held ownership interest in the property, e.g., a tenant-owned improvement and indicate, if appropriate, that such interest is not covered by the offer. **Section 5** herein provides a sample Offer Letter.

A written purchase agreement or contract should be prepared when acceptance of the offer has been made by the landowner. To insure that full credit is received, any offer over the appraised value must be submitted to the Real Estate Division for approval prior to it being accepted by the Sponsor, along with justification for the price. If negotiations are successful, the purchase can be closed, the landowner paid, and the deed recorded. If no purchase price can be agreed upon, the Sponsor must acquire the tract by exercising its power of eminent domain.

Donations: Typically when an agency needs to acquire real property for a Federal or federally assisted project, it will acquire that property through the aforementioned negotiations with the owner or through the exercise of its power of eminent domain (condemnation). However, in some instances, and for various reasons, the owner is willing to give all or a portion of the needed property to the acquiring agency for less than what constitutes just compensation. Such an acquisition is referred to as a donation. In such cases, the Sponsor will be given credit for the value of the donated land, if applicable, as of the date of initial construction.

When a landowner is willing to make a donation, that individual or entity retains specific rights that must be respected. For example, you must provide the owner an explanation of the acquisition process, including the right of having your agency appraise the property and to receive an offer of just compensation. The explanation should be given in a manner that is non-technical and easily understood. See **Section 7** herein for a Sample Letter explaining the acquisition process and just compensation. Only after receiving such an explanation may the property owner waive these rights allowing the agency to accept the donation. Said donation may be accepted by completing the enclosed sample Waiver to Receive Fair Market Value (also attached in **Section 7**).

STEP #7: CONDEMNATION

If the Sponsor and the landowner cannot agree upon a price for a certain tract of land or if there are insurmountable title issues, then a condemnation action must be initiated. The Sponsor has a choice of two avenues for condemnation. First, state condemnation procedures can be used. The typical time frame for hearings and possession depend on the local practice and laws where the property to be condemned is located. This is the preferred method for the Sponsor to use should condemnation be necessary.

As an alternative to using state condemnation procedures, the Sponsor may request that the Secretary of the Army acting through the USACE Real Estate Division, cause condemnation proceedings to be instituted in Federal Court on behalf of the Sponsor. Historically, the Real Estate Division, working in conjunction with the Department of Justice, has been able to obtain possession of the property within 150 to 180 days after condemnation is recommended to higher authority.

In the event that the Sponsor desires for the Real Estate Division to institute condemnation proceedings, they must furnish the funds to pay any awards, including those made pursuant to the Equal Access to Justice Act, plus the legal and administrative costs and expenses of the Corps of Engineers and the Department of Justice.

STEP #8: RELOCATION

Public Law 91-646, as amended, and the PPA require the Sponsor to provide relocation assistance to all people and businesses that are displaced by the project. Title II of the Act requires that certain benefits be paid and assistance be given to all persons and businesses that must be relocated from their homes or places of business because of a federally funded project. These benefits include moving and related expenses, replacement, housing payments for both homeowners and tenant, and relocation advisory services.

On January 2, 1971, Public Law 91-646, the “Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970,” (the Uniform Act) was signed into law. The Uniform Act provided important protections and assistance for people affected by federally funded projects. This law was enacted by Congress to ensure that people whose real property is acquired, or who move as a result of projects receiving federal funds, will be treated fairly and equitably and will receive assistance in moving from the property they occupy.

Before the project is started, the Sponsor should verify that housing is available for all persons who may be displaced from their residence as a result of the project. Should any displacements of persons or businesses be required, the Sponsor should contact the Real Estate Division for a detailed review of the procedures and requirements.

Enclosed in **Section 7** herein is a copy of the federal statutes titled "Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970" (Public Law 91-646) and Title IV, "Uniform Relocation Act Amendments of 1987", (Public Law 100-17). The Sponsor should become familiar with this law prior to initiating any negotiations to acquire the necessary lands for the project.

Additional resources concerning Federal acquisition and relocation laws, procedures, and amendments can be found at the following site: http://www.fhwa.dot.gov/realestate/index.htm

Reference **Exhibits E, F, and G.**

STEP #9: MAKING REAL ESTATE AVAILABLE FOR CONSTRUCTION

Before the construction can be awarded, the Sponsor must submit to the Real Estate Division a copy of each of the following documents, if applicable, for their review, approval and permanent records:

Appraisal
Offer Letter
Negotiator's Report
Donation Letter / Waiver to Receive FMV (If Applicable)
Recorded Deed/Easement
Closing Statement
Final Title Policy
Final Judgment in Condemnation (If Applicable)
P.L. 91-646 Information
Attorney's Certificate
Right-of-Entry

The Sponsor should transmit title evidence for each tract to the Real Estate Division. Generally, this evidence will consist of a Title Insurance Policy, or Certificate of Title, or a Title Opinion by the Sponsor's Attorney indicating the scope of the title examination. After closing, a recorded copy of the deed or condemnation judgment acquired by the Sponsor should also be submitted. The title evidence for each tract will be reviewed by a Corps realty specialist or attorney, who must certify to the Chief of Real Estate Division that sufficient real estate has been acquired for the project before the construction contract can be advertised. When the acquisition is complete, the Sponsor's Attorney executes an "Attorney's Certification" to assure the Government that the necessary property interest have been acquired. A sample Attorney's Certification Letter is enclosed in **Section 8**.

After the Sponsor has acquired all the real estate interests necessary for the project and Sponsor attorney certifies, the Sponsor then executes a "Right-of Entry" or "Authorization for Entry for Construction" to the Government, which grants the Corps and its contractors the right to enter onto the property to construct, operate and maintain the project. See **Section 9** herein for an Authorization for Entry for Construction.

STEP #10: CLAIMS FOR CREDIT

The Project Partnership Agreement (PPA) - Article IV – Credit for Value of Lands, Easements, Rights-of-Way, Relocations, and Disposal Area Improvements outlines crediting procedures and should be reviewed carefully. In most instances, the appraisal that is used for acquisition purposes can be updated and used for establishing value for credit on those lands, easements, or rights of way which are owned by the NFS as of the date of the first award of the construction contract. (See Article IV, paragraph a.1. of the PPA~~.~~) In all cases, the appraisers used to establish credit must be approved by the

Government before the appraisal process can begin. Furthermore, the Government must approve the appraisal that is used for negotiations and for the basis of credit.

The final step is the submittal of claims for credit against the Sponsor's share of project costs. All claims associated with the acquisition of real estate should be submitted to the Real Estate Division on a monthly basis throughout the different real estate phases of the project. This monthly submittal allows for more efficient coordination and effective review times. Claims for any approved engineering, planning or construction work, and for the planning and construction of utility relocations should be submitted to the Project Manager.

All credit claims for real estate expenditures must be in written form and itemized with supporting documentation. All claims should be submitted as soon as possible so that the Sponsor may have the maximum amount of approved credit available when it is required to make cash contributions under the formula as set forth in the PPA.

Real estate related expenditures should be attributed to individual tracts. See **Sections 10 and 11** for credit claim format (by tract) in connection with acquisition expenses and relocation expenses, respectively. More detailed information concerning itemized claims for credit is as follows:

1. **Land Costs:** Individual tract credit will be based on:

   a. Appraised value of property; or,
   b. Negotiated value of property if properly approved by the Corps prior to finalizing an agreement with the property owner; or,
   c. Value of court award or stipulated settlements that have received prior Corps approval

2. **Closing Expenses:** Value of incidental closing expenses such as recording fees, state sales or transfer tax, and city/county/state tax stamps if applicable.

3. **Administrative Costs:** The Sponsor is also entitled to credit for its reasonable administrative costs incurred to acquire the lands, easements, rights-of-way, and disposal areas (LERRD) required for project purposes. For the sponsor to receive credit for the land acquisition costs, these must be reasonable, allocable and allowable in accordance with OMB Circular A-87.
   Administrative costs generally include the following:

   a. Surveys, mapping, and legal descriptions
   b. Title evidence (i.e. commitments/policies)
   c. Appraisal services
   d. Negotiations w/ landowners
   e. Relocation assistance (if applicable)
   f. Closings and preparation of conveyance documents
   g. Condemnation proceedings (if applicable)

   These costs will only be credited when properly documented with the following:

   a. Receipts

b. Cancelled checks or vouchers
c. Time record information for each person who claims time for project related work
d. Other pertinent supporting documentation as it relates to the project

*NOTE: These specific claims for credit should be itemized and regularly tracked on a spreadsheet similar to the Credit Tracking Sheet enclosed in **Section 12** of this guide. This provides a comprehensive view of the overall tracts acquired for the project.*

When this administrative work is obtained by contract, the Sponsor must furnish a copy of the contract for services together with any back up information concerning number and amounts of bids received. In-house administrative and legal costs must be thoroughly documented as to whose time is being charged, the position and salary of the individual, and the specific number of hours spent in the land acquisition process.

Administrative costs should be provided to your Real Estate Point of Contact monthly with the Non-Federal Sponsor's final application for credit for costs associated with acquisition of LERRD being submitted with supporting documents within 60 days after the authorization of entry for construction is made available to the Government. The Sponsor should take care to keep back-up records to support all claims for credits in accordance with Article X of the PPA. Initial determination, as to reasonableness of applications for credit, to allow the start of project construction will be made by the Project Manager in conjunction with the Real Estate Division. The final accounting for all claims for credit will be made during the project audits.

STEP #11: RECORDS

As previously discussed in Steps 1-10 of this guide, the Sponsor must develop an individual acquisition file for each tract, or group of tracts under a single ownership, and all documents and correspondence should reference a tract number. The files should contain the records evidencing compliance with Public Law 91-646, as amended, if applicable. Records should include at least the following: required notices and correspondence with landowner(s), negotiator's report, appraisals and reviews, conveyance documents, closing documents, determination of comparable replacement housing, and records of contracts with displaced persons. Accurate financial reports are required by the PPA, and must be kept for verification of claims by audit.

STEP #12: ANNUAL REPORTING REQUIREMENTS

Data pertaining to actual land and relocation assistance payments made by the Sponsor at a Federally-assisted project must be provided on ENG Form 4660-R**.** This report should cover the fiscal period beginning October 1 and ending September 30 of the reporting year. The Sponsor should complete and submit the report by October 15 each year to the U.S. Army Corps of Engineers, Real Estate Division, ATTN: Tech Svcs Branch, P.O. Box 2288, Mobile, AL 36628.

DEPARTMENT OF THE ARMY
MOBILE DISTRICT, CORPS OF ENGINEERS
P.O. BOX 2288
MOBILE, ALABAMA 36628-0001

Exhibit B
Title Evidence SOW

REPLY TO
ATTENTION OF:

USACE-RE-P

U.S. ARMY CORPS OF ENGINEERS (USACE)

SCOPE OF WORK

MISSISSIPPI COASTAL IMPROVEMENTS PROGRAM

FOREST HEIGHTS LEVEE
LAND ACQUISITION PROJECT

WI: TBD

1. CALLS FOR TITLE EVIDENCE:

a. All title evidence related to this Project/Work Item will be performed by the contractor that wins the initial Call. That contractor will continue to provide subsequent title evidence, when called upon to do so, until such time that subject land has been acquired or the Government determines there is no longer a need to acquire said land.

. All Calls placed under this Scope of Work will be issued to the contractor based on the price schedules submitted by the contractor.

2. TYPE OF TITLE:

a. Preparation and issuance of preliminary title commitment
. Preparation and issuance of 2 intermediate/updated title commitment(s)
c. Preparation and issuance of U.S. ALTA Owner's Policy post-closing

3. ATTACHMENTS AND DESCRIPTION OF SITE(S):

a. Scope of Work attached hereto
. See attached parcel maps/assessment
c. USACE Segment map and additional recorded instruments to be provided via email

4. SCOPE OF WORK:

1) To furnish title evidence (reports, preliminary commitments, intermediate/updated commitments, and final title policies, where necessary) and meet with or talk by telephone with members of the Real Estate Division as required to discuss the title evidence and/or curative work required for the proposed acquisition of aforementioned tract(s).

2) When commitment cites the policy to be issued, it should be **in an ALTA form similar to such as approved by the Department of Justice.** Also, each page of the title commitment should cite the Tract # (if provided by USACE).

3) Complete, legible copies, or a sufficient abstract or digest, of all instruments referenced in the title commitment must be provided with the title evidence. Including all related plat maps and/or tax maps covering subject lands.

4) The preliminary title evidence must disclose the name of each and every person in whom title to any interest in the estate to be insured is vested of record or known to the company. Schedule "B" exceptions to recorded liens, easements, etc. should disclose all essential information, including the name(s) of the person or parties who hold the interests of record. When addresses of parties having any interest in the insured estate are disclosed by the public records or known to the company, they must be set out or provided via copies of the documents. Schedule "B" exceptions shall not set forth exceptions or objections in general terms.

5) Government Requirements & Guidelines for Title Evidence:

a. The commitment, binder, etc. should name the **THE CITY OF GULFPORT, MISSISSIPPI**, as proposed insured, except in the case of Indian trust lands, where the proposed insured will be "the United States of America in trust for [a named Indian or tribe]", and acquisitions of land in a different name when authorized by Congress. In the event condemnation is re uired in Federal court, the commitment shall e reissued in the name of the **UNITED STATES OF AMERICA**.

b. **If the commitment contains an expiration date, it should be deleted or changed to a period of no less than two years.** A commitment with no expiration date is preferable. The acquiring agency's contract for title evidence generally can provide for this. This simply recognizes that, as a practical matter, land acquisitions by the United States take a long time to complete.

c. Must be in accordance with the requirements set forth in *"Department of the Army Specifications for Furnishing and Delivering Certificates of Title Owner's Title Guarantee (Insurance) Policies and Continuations Thereof"*, ENG Form 1016 (1 May 66) (copy can be furnished upon request and if applicable).

d. When the form of the commitment or binder identifies the form of title insurance to be issued, it should be the ALTA U.S. Policy – 12/3/2012 or as amended.

e. Certificates of Title must comport to either ENG Form 903 *"Department of the Army Certificates of Title"*, copy provided upon request, or in an ALTA form similar to such as approved by the Department of Justice.

f. Must meet all requirements of Engineer Regulations as set forth in ER 405-1-12.

g. Period of search will be governed by the *"Standards for the Preparation of Title Evidence in Land Acquisition by the United States except as may be modified herein.* (A copy of the applicable extract is provided). In general, certificates of title or title insurance policies are to be based upon a search of all records affecting the title and unqualified as to the period of search, both as to surface and subsurface interests.

h. **ARBITRATION ONLY BY AGREEMENT PRIOR TO ISSUANCE OF TITLE COMMITMENT OR POLICY.** Arbitrable matters may include, but are not limited to, any controversy or claim between the Company and the insured arising out of or relating to this policy, any service of the Company in connection with its issuance or the breach of a policy provision or other obligation. All arbitrable matters shall be arbitrated only when agreed to by both the Company and the Insured. The law of the United States or, if there be no applicable federal law, the law of the situs of the land shall apply to an arbitration under the Title Insurance Arbitration Rules. See Department of Justice Title Standards 201 , Forms Section E, Provision 14.

i. Where subsurface (mineral) interests in the property are to be acquired, the present record ownership of each such outstanding interest and all data or exceptions of record relating thereto shall be shown.

1. Where subsurface interests in the property to be acquired are owned by persons, corporations, or legal entities other than the owners of the fee title, sufficient information shall be shown in the certificates of title to identify severances from the surface interests by its character (i.e., oil, gas and other minerals), quantity (i.e., 1/4, 1/2, etc.), grantor and grantee, date of instrument and recordation. It is not required that the subsurface interest, once severed, be further followed through its chain of title to current date.

j. Where prior year or current (where available) ad valorem taxes are indicated as "paid", the amount of these paid taxes shall be set forth in order that the Government may use them for closing purposes.

1. The tax exception(s) in commitments should always identify all taxing districts in which the land is situated and all other taxing authorities that have jurisdiction over the land for the levy of taxes; showing lien dates for each, and amounts for all such assessments that have not been paid on the date of the commitment, and identify the Parcel Tax ID Number.

k. When exceptions are taken in Schedule "B" of the Preliminary Certificate of Title constituting defects of title which would impair the Government's ability to convey title and are of a nature different from those exceptions an ordinary prudent purchaser of land would take "subject to", the contracting title company or attorney shall set forth in writing those steps or requirements necessary to remove these exceptions prior to the Government's acquiring of title and issuance of the final certificate of title.

l. **Each page of the title commitment shall clearly identify the tract number (if provided by USACE),** project name and the type of certificate being requested (i.e., preliminary, interim, final or post-final). If using ENG FM 903, please identify the parent company's name on the first page and ensure title certificate is appropriately signed and dated.

m. **The Abstracter's Certificate –** If applicable, a satisfactory certificate of the abstracter must be made a part of the abstract. Generally, certificates will be acceptable if in the form approved by a title association of recognized standing in the state where the land is situated and if the abstracter certifies that he/she has examined all public records pertaining to the title for the required period of search, and that all matters of record affecting the title are correctly shown in the abstract. In those states where the liability of the abstracter is based upon the contract to search the title, the certificate should contain a statement that the abstract is furnished to the United States of America and assigns or [the United States' grantor] and its assigns. Otherwise, and generally, the certificate should not be limited to any contracting party, other person or corporation.

Insert Tax Map / Survey / Legal Description (if available)

Exhibit C
Negotiator's Report

FIGURE 5-21

NEGOTIATOR'S REPORT	1. PROJECT NAME & LOCATION	2. TRACT NO.
THRU:	TO:	FROM:
3. NAME AND ADDRESS OF OWNERS:		
4. AREA	5. APPROVED APPRAISED VALUE	6. GOVERNMENT'S INITIAL OFFER
7. RESUME OF NEGOTIATIONS		

8. NEGOTIATOR'S RECOMMENDATION	8a. SIGNATURE, TITLE AND DATE
9. INTERIM RECOMMENDATION	9a. SIGNATURE, TITLE AND DATE
10. INTERIM RECOMMENDATION	10a. SIGNATURE, TITLE AND DATE

11. CHECK APPLICABLE ITEMS

Offer in amount of ACCEPTED REJECTED BY: DISTRICT DIVISION HQUSACE

SIGNATURE	TITLE	DATE

Exhibit D
Offer to Sell Easement

DEPARTMENT OF THE ARMY

OFFER TO SELL EASEMENT

Project: ____________________________

Tract No.: _________________________

Contract No.: _______________________

The undersigned, hereinafter called the Vendor, in consideration of the mutual covenants and agreements herein set forth, offers to sell and convey to the City of Gulfport, Mississippi and its assigns, an easement (easements) as set forth in Exhibit B, in, upon, over, and across that (those) certain tract(s) of land described in Exhibit A attached hereto and made part(s) hereof.

The terms and conditions of this offer are as follows:

(1) The Vendor hereby agrees that this offer may be accepted by the United States, on behalf of the City of Gulfport, Mississippi, through any duly authorized representative, by delivering, mailing, or electronically transmitting a notice of acceptance to the Vendor at the address stated below, at any time within ______________________ from the date hereof, whereupon this offer and the acceptance thereof become a binding contract.

(2) The United States, on behalf of the City of Gulfport, Mississippi, agrees to pay to the Vendor for said easement and rights the sum of ___________________________________ DOLLARS ($_____________) payable upon acceptance of this offer and approval of the Vendor's title, provided the Vendor can execute and deliver a good and sufficient easement deed with warranty of title conveying said easement and rights to the United States of America and its assigns, free and clear from all liens and encumbrances, said conveyance to be subject only to the existing easements and rights set forth in said Exhibit B.

(3) It is agreed that the United States, on behalf of the City of Gulfport, Mississippi, will defray the expenses incident to the preparation and recordation of the deed to the City of Gulfport, Mississippi and the procurement of the necessary title evidence.

(4) The Vendor agrees to satisfy of record at or before conveying said easement and rights, all encumbrances and special assessments which are a lien against the land, as the United States, on behalf of the City of Gulfport, Mississippi, may require, and unless waived by the Government, to pay a sum to be determined by the Government

to assure payment of taxes which are a lien at the time of closing but not payable and, if the Vendor fails to do so, the United States, on behalf of the City of Gulfport, Mississippi, may pay any taxes, assessments, and encumbrances which are a lien against the land; that the amount of any such payments by the United States, on behalf of the City of Gulfport, Mississippi, shall be deducted from the purchase price of the easement; to covenant to pay all taxes and assessments when due and payable and that the Vendor will, at the request of the Government and without prior payment or tender of the purchase price, execute and deliver an easement deed to the City of Gulfport, Mississippi conveying the easement and rights herein described and obtain and record such other curative evidence of title as may be required by the United States, on behalf of the City of Gulfport, Mississippi.

(5) The Vendor agrees that the United States, on behalf of the City of Gulfport, Mississippi, may, notwithstanding the prior acceptance of this offer, acquire title to said easement and rights by condemnation or other judicial proceedings, in which event the Vendor agrees to cooperate with the United States in the prosecution of such proceedings; agrees that the consideration hereinabove stated shall be the full amount of just compensation, inclusive of interest, for the taking of said easement and rights; agrees that the consideration recited in paragraph 2 hereof constitutes the full amount of the purchase price for the easement and rights and shall be pro rated among all persons having an interest in this property as their respective interests may appear; and agrees that the said consideration shall be in full satisfaction of any and all claims of the Vendor for payment for the right of occupancy and use hereinafter provided for in paragraph (7).

(6) The Vendor agrees that loss or damage to the property by fire or acts of God shall be at the risk of the Vendor until the title to the land and deed to the City of Gulfport, Mississippi have been accepted by the United States, on behalf of the City of Gulfport, Mississippi, through its duly authorized representative or until the right of occupancy and use of the land, as hereinbelow provided for, has been exercised by the Government; and, in the event that such loss or damage occurs before the risk of loss has passed to the Government, the United States, on behalf of the City of Gulfport, Mississippi may, without liability, refuse to accept conveyance of the title or it may elect to accept conveyance of title to such property, in which case there shall be an equitable adjustment of the purchase price.

(7) The Vendor hereby grants to the City of Gulfport, Mississippi the right of immediate occupancy and use of the land in which said easement(s) set forth in Exhibit B is to be granted for the purpose of exercising any of the rights described in said easement(s) from and after acceptance by the United States, on behalf of the City of Gulfport, Mississippi of this offer until such time as said easement is conveyed to the City of Gulfport, Missssissippi.

(8) It is agreed that the spouse, if any, of the Vendor, by signing below, agrees to join in any deed to The United States and to execute any instrument deemed necessary to convey to The United States any separate or community estate or interest in the subject property and to relinquish and release any dower, curtesy, homestead, or other rights or interest of such spouse therein.

(9) The Vendor represents and it is a condition of acceptance of this offer that no member of or delegate to Congress, or resident commissioner, shall be admitted to or share any part of this agreement, or to any benefits that may arise therefrom; but this

provision shall not be construed to extend to any contract if made with a corporation for its general benefit.

(10) The terms and conditions aforesaid are to apply to and bind the heirs, executors, administrators, successors, and assigns of the Vendor.

(11) All terms and conditions with respect to this offer are expressly contained herein and the Vendor agrees that no representative or agent of the United States has made any representation or promise with respect to this offer not expressly contained herein.

SIGNED, SEALED, AND DELIVERED this _____________ day of __________________ 20_____.

WITNESSES: *

(SEAL)
(VENDOR)

(SEAL)
(VENDOR, spouse)

(SEAL)
(VENDOR)

(SEAL)
(VENDOR, spouse)

(SEAL)
(VENDOR)

(SEAL)
(VENDOR, spouse)

NOTICE OF ACCEPTANCE OF THIS OFFER IS TO BE SENT TO

____

(Name and Address)

ACCEPTANCE OF OFFER TO SELL EASEMENT

Date: ____________________

The offer of the Vendor contained herein is hereby accepted by the UNITED STATES OF AMERICA on behalf of the CITY OF GULFPORT, MISSISSIPPI.

____________________________ ____________________________

WITNESS: *

Approved for sufficiency of funds $______________________________

___________________________________ ____________________

Name and signature Date

*These spaces to be used for signatures of witnesses if required by state law

Exhibit E
Draft Deeds

This Instrument Prepared by/Please Return to:
Randy Harvison, Assistant District Counsel
U. S. Army Corps of Engineers
Post Office Box 2288
Mobile, Alabama 36628
(251) 690-3341

Please index this instrument in:

all in Harrison County, Mississippi

Grantor:

[Insert Grantor Name, Address and Phone Number]

Grantee:
City of Gulfport, Mississippi
ATTN: City Attorney, Jeff Bruni, Esq.
2309 15th Street
Gulfport, Mississippi 39501
(228) 868-5811

STATE OF MISSISSIPPI

MISSISSIPPI COASTAL IMPROVEMENT PROJECT (MsCIP) COMPREHENSIVE, FOREST HEIGHTS LEVEE

COUNTY OF HARRISON

[Insert Tract Number(s)]

PERPETUAL CHANNEL IMPROVEMENT EASEMENT

KNOW ALL MEN BY THESE PRESENTS, that [Insert **GRANTOR(S)**] (hereinafter referred to as GRANTOR), FOR GOOD AND VALUABLE CONSIDERATION of ________________________ and XX/100 DOLLARS, the receipt and sufficiency of which is hereby acknowledged, does hereby GRANT, BARGAIN, WARRANT, SELL, and CONVEY unto the **CITY OF GULFPORT, MISSISSIPPI,** a municipal corporation, acting by and through the U. S. Army Corps of Engineers, and its representatives, agents, contractors, and assigns, hereafter referred to as GRANTEE, a perpetual and assignable right and easement to construct, operate, and maintain channel improvement works on, over and across the following described land located in Harrison County, Mississippi (Tracts Nos. _____, _____ and _____), as shown on the drawing attached hereto as Exhibit "A":

[Insert Legal Description]

For the purposes as authorized by the Act of Congress approved June 10, 2014, including the right to clear, cut, fell, remove and dispose of any and all timber, trees, underbrush, buildings, improvements and/or other obstructions therefrom; to excavate: dredge, cut away, and remove any or all of said land and to place thereon dredge or spoil material; and for such other purposes as may be required in connection with said work of improvement; reserving, however, to the owners, their heirs and assigns, all such rights and privileges as may be used without interfering with or abridging the rights and easement hereby acquired; subject, however, to existing easements far public roads and highways, public utilities, railroads and pipelines.

Grantor, for itself, its administrators, successors and assigns does hereby covenant with the Grantee and its assigns that it is seized of an indefeasible estate in and to said above-described property, that it is in quiet and peaceable possession of said property, and that it has a good and lawful right to sell and convey the same, and will warrant and defend the title to the same, and possession thereof, to the GRANTEE, and its assigns, against the lawful claims and demands of all persons whomsoever.

TO HAVE AND TO HOLD, the above-described easement unto the Grantee and its assigns. In witness whereof, the GRANTOR has set its hand and seal on this ____ day of __________________, 2022.

[Insert Grantor(s) Information]

BY: _________________________________

[Grantor Name, Address, and Phone Number

ACKNOWLEDGEMENT

STATE OF __________

COUNTY OF __________

Personally appeared before me, the undersigned authority in and for the said county and state, on this __________ day of __________, 20__________, within my jurisdiction, the within named __________, who acknowledged that (he) (she) (they) executed the above and foregoing instrument.

S*E*A*L

____

Notary Public

My commission expires the ____ day of ____________________, 20___.

This Instrument Prepared by/Please Return to:
Randy Harvison, Assistant District Counsel
U. S. Army Corps of Engineers
Post Office Box 2288
Mobile, Alabama 36628
(251) 690-3341

Please index this instrument in:

all in Harrison County, Mississippi

Grantor:

[Insert Grantor Name, Address and Phone Number]

Grantee:
City of Gulfport, Mississippi
ATTN: City Attorney, Jeff Bruni, Esq.
2309 15th Street
Gulfport, Mississippi 39501
(228) 868-5811

STATE OF MISSISSIPPI

MISSISSIPPI COASTAL IMPROVEMENT PROJECT (MsCIP) COMPREHENSIVE, FOREST HEIGHTS LEVEE

COUNTY OF HARRISON

[Insert Tract Number(s)]

TEMPORARY WORK AREA EASEMENT

THIS AGREEMENT made and entered into this ______ day of ___________________, 2022, by and between [Insert **GRANTOR(S)**] (hereinafter referred to as "Grantor") and the **CITY OF GULFPORT, MISSISSIPPI,** a municipal corporation (hereinafter referred to as "Grantee").

FOR GOOD AND VALUABLE CONSIDERATION of _______________________ and XX/100 DOLLARS, the receipt and sufficiency of which is hereby acknowledged, Grantor hereby grants unto Grantee, its successors and assigns, a temporary easement and right-of-way through and within Grantor property located in the City of Gulfport, Harrison County, Mississippi, and as depicted on Exhibit A, to wit:

A temporary easement and right-of-way in, on, over and across the following Tracts located in Harrison County, Mississippi (Tracts Nos. _____, _____ and _____), for a period not to exceed Twenty-Four (24) Months, beginning with date possession of the land is granted to the City of Gulfport, Mississippi, for use by the City of Gulfport, Mississippi, its representatives, agents, and contractors as a (borrow area) (work area), including the right to (borrow and/or deposit fill, spoil and waste material thereon) (move, store and remove equipment and supplies, and erect and remove temporary structures on the land and to perform any other work necessary and incident to the construction of the Forest Heights Levee Project, together with the right to trim, cut, fell and remove therefrom all trees, underbrush, obstructions, and any other vegetation, structures, or obstacles within the limits of the right-of-way; reserving, however, to the landowners, their heirs and assigns, all such rights and privileges as may be used without interfering with or abridging the rights and easement hereby acquired; subject, however, to existing easements for public roads and highways, public utilities, railroads and pipelines.

TO HAVE AND TO HOLD, the above-described easement unto the Grantee and its assigns. In witness whereof, the GRANTOR has set its hand and seal on this ____ day of __________________, 2022.

[Insert Grantor(s) Information]

BY: _________________________________
[Grantor Name, Address, and Phone Number

STATE OF _____________

COUNTY OF _____________

ACKNOWLEDGEMENT

Personally appeared before me, the undersigned authority in and for the said county and state, on this __________ day of __________, 20__________, within my jurisdiction, the within named __________, who acknowledged that (he) (she) (they) executed the above and foregoing instrument.

S*E*A*L

____
Notary Public

My commission expires the ____ day of ____________________, 20___.

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of ___________, 2022, the following Resolution:

A RESOLUTION BY THE GULFPORT CITY COUNCIL APPROVING AGREEMENT WITH THE U. S. DEPARTMENT OF THE ARMY AND U. S. ARMY CORPS OF ENGINEERS ASSOCIATED WITH A PROJECT GENERALLY REFERRED TO AS THE "FOREST HEIGHTS LEVEE IMPROVEMENTS" PROJECT, AUTHORIZING EXECUTION OF THE SAME, AND FOR RELATED PURPOSES

WHEREAS, on December 27, 2020, President Donald Trump signed into law the Consolidated Appropriations Act, 2021 (Public Law 116-260) which, among other things, appropriated funding for the U.S. Army Corps of Engineers (USACE), including allocation of monies for a project that was specifically funded in January 2021 as part of the "Mississippi Coastal Improvement Program for Hancock, Harrison, and Jackson Counties, Mississippi" (MsCIP) and which is generally referred to and identified as the "Forest Heights Levee Improvements" project; and

WHEREAS, while the Federal Government has heretofore allocated monies in excess of $12,000,000 toward this project, which such funds will be directly allocated to the USACE for purposes of design, engineering, and construction of the project, such allocation of monies and this project require that the City of Gulfport contribute 35% of the monies ultimately incurred on this project as a "match" on the project, and which contribution is expected to be in excess of $6,000,000; and

WHEREAS, the USACE is undertaking this project in two (2) primary phases, the first of which is referred to as "design and engineering" and the second of which will immediately follow completion of the initial phase and be referred to as "construction"; and

WHEREAS, the City and the U. S. Department of the Army (of which the USACE is a part) previously entered into a "Project Partnership Agreement" involving this project and which governs the relationship of the parties with respect to pursuit and completion of the project; and

WHEREAS, as the USACE is approaching the completion of the design and engineering phase of this project, the USACE is requiring the City to enter into the proposed "Agreement to Acquire Lands, Easements, and Rights-of-Way and to Perform Relocations," a copy of which is attached hereto as Exhibit "A," pursuant to the previous "Project Partnership Agreement" so that the USACE can enter into the next phase of studying and pursuing the acquiring of any land and/or property interests needed as part of this project, as well as any relocations and the USACE is further requiring that the City contribute and pay to the Corps the sum of $400,000 for completion of the design and engineering phase of this project as well as pay to the Corps the sum of $2,500,000 to go toward completion of services performed under and in association with the Agreement attached hereto as Exhibit "A"; and

WHEREAS, the Governing Authority finds that execution of the "Agreement to Acquire Lands, Easements, and Rights-of-Way and to Perform Relocations" in substantial form as what is attached hereto as Exhibit "A" would be in furtherance of such interests and objectives and in the best interests of the City, with the understanding that the City can only commit itself in this agreement to whatever authority it is given under Mississippi Law.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF GULFPORT, MISSISSIPPI, AS FOLLOWS:

SECTION 1. That the matters, facts, and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the "Agreement to Acquire Lands, Easements, and Rights-of-Way and to Perform Relocations" in substantial form as is attached hereto as Exhibit "A" be, and the same is approved, subject to its authority as a political subdivision under Mississippi Law, and the Mayor is hereby authorized to execute and deliver the same on behalf of the City of Gulfport.

SECTION 3. Authorization for allocation and payment to the U. S. Department of the Army and/or the U. S. Army Corps of Engineers in the sums or amounts referenced hereinabove shall be addressed by the Governing Authority in a separate resolution and/or motion and/or by appropriate budget amendment(s).

SECTION 4. That this Resolution shall be in effect according to law, and shall be spread upon the minutes of the Gulfport City Council.

The above and foregoing Resolution, after having been first reduced to writing and read by the Clerk, was introduced by __________________, seconded by __________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT**

WHEREUPON, the President declared the motion carried and the Resolution adopted, this the _________ day of _________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

_________________________ ___________________________

CLERK OF THE COUNCIL **PRESIDENT**

The above and foregoing Resolution submitted to and approved by the Mayor, this the

_________ day of ____________________, 2022.

____

MAYOR

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of ____________, 2022, the following RESOLUTION:

A RESOLUTION BY THE GULFPORT CITY COUNCIL APPROVING MEMORANDUM OF UNDERSTANDING WITH THE MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION REGARDING DISBURSEMENT OF FUNDS ASSOCIATED WITH THE BUILD GRANT PROJECT PURSUANT TO HOUSE BILL 1353 AND AUTHORITY TO EXECUTE THE SAME, AND TO OPEN A SEPARATE BANK ACCOUNT FOR RECEIPT OF THE FUNDS, AND FOR RELATED PURPOSES

WHEREAS, the Legislature of the State of Mississippi, during its regular 2022 session, pursuant to HB 1353, paragraph (xxxxxxxxx), appropriated $3,500,000.00 to the City of Gulfport to "assist in paying costs associated with the Interconnecting Gulfport project related to the federal BUIKD grant route, to include Pool [sic] Street Extension, Creosote Road Extension, and Daniel Boulevard Extension"; and

WHEREAS, it is necessary to establish agreed upon conditions under which the State of Mississippi Department of Finance and Administration (DFA) may disburse funds to assist the City of Gulfport in paying costs, as delineated, associated with the Project; and

WHEREAS, the DFA presented a Memorandum of Understanding (See Exhibit "A" attached) to the City to establish the aforementioned conditions, and the same has been reviewed and is believed to be in the best interest of the City of Gulfport that the City enter into the same with the DFA.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GULFPORT, MISSISSIPPI, AS FOLLOWS, TO WIT:

Section 1. That the matters, facts and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

Section 2. That the Memorandum of Understanding attached hereto as Exhibit "A" be and the same is hereby approved and the Mayor be and he is hereby authorized to execute and deliver the same on behalf of the City of Gulfport.

Section 3. That, subject to the final approval of the Legal Department, any and all other related documents that may be required, by the Mississippi Department of Finance, to be executed are hereby authorized to be executed by the Mayor or other required official of the City of Gulfport.

Section 4. That the City of Gulfport be authorized to accept the funding set forth herein from the State of Mississippi and to open a separate bank account at the City's duly approved depository for said funds and to authorize the Mayor, the Chief Administrative Officer and/or the Director of Finance and Accounting to be the signatories on the account.

Section 5. That this Resolution be, and it is hereby ordered to be spread on the minutes of the governing Authority, and to be in full force and effect as provided by law.

The above and foregoing Resolution, after having been first reduced to writing and ready by the Clerk, was introduced by ________________, seconded by ____________________, and was adopted by the following roll call vote:

<u>**AYES**</u>	<u>**NAYS**</u>	<u>**ABSENT**</u>

WHEREUPON, the President declared the motion carried and the Resolution adopted this the __________ day of _____________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

________________________________ ________________________________

CLERK OF THE COUNCIL **PRESIDENT**

The above and foregoing Resolution was submitted to and approved by the Mayor, this the ______ day of ________, 2022.

APPROVED:

____

MAYOR

Government

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereinafter the “MOU”) is entered into between the Mississippi Department of Finance and Administration (hereinafter the “DFA”) and the City of Gulfport for the purpose of establishing the agreed upon conditions under which the DFA may disburse funds to assist the City of Gulfport in paying costs associated with the local project (hereinafter the “Project”) specified in Section 25(xxxxxxxxx) of House Bill 1353, 2022 Regular Legislative Session, Laws of 2022, (hereinafter the “Act”). This MOU is entered into in accordance with Miss. Code Ann. Section 27-104-351, also known as the Line-Item Appropriation Transparency Act, and pursuant to, and subject to the terms of the Act, which authorizes an amount not to exceed $3,500,000.00 (hereinafter the “Project Funds”), for the Project. (**PLEASE NOTE THAT IT IS YOUR RESPONSIBILITY TO SPEND THE FUNDS RECEIVED FROM THE STATE IN ACCORDANCE WITH THE ACT AS WELL AS ALL STATE AND FEDERAL LAWS AND REGULATIONS.**)

RECITALS

WHEREAS, Section 25 of House Bill 1353, 2022 Regular Legislative Session, authorized expenditures from the 2022 Local Improvements Projects Fund for certain projects; and

WHEREAS, pursuant to Section 25(xxxxxxxxx) of House Bill 1353, 2022 Regular Legislative Session, Laws of 2022, the Legislature has appropriated funds to the City of Gulfport to pay the costs of the Project; and

WHEREAS, the Act authorizes the DFA to disburse monies in the 2022 Local Improvements Projects Fund to pay the costs of the Project; and

WHEREAS, the City of Gulfport shall maintain the Project Funds in a separate bank account; and

WHEREAS, the DFA has requested the City of Gulfport to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein by reference, to the extent the City of Gulfport is subject to the State’s procurement laws; and

WHEREAS, the City of Gulfport agrees to expend the funds within thirty-six (36) months from the date of receipt from the DFA; and

WHEREAS, the City of Gulfport agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the City of Gulfport will immediately notify and consult with the DFA regarding the disposition of the funds, and said funds shall be directed in accordance with the Act; and

WHEREAS, the City of Gulfport agrees to provide quarterly notarized reports to the DFA which describe and itemize the expenditure of the Project Funds and also provide an update on the status of the Project including future expenditure of the funds. The quarterly reports must be provided on a form designated by the DFA and must include all invoices and bank statements associated with the reported expenditures. The quarterly reports shall be provided within thirty (30) days of each calendar quarter end. The City of Gulfport shall also provide to the DFA a final report no more than thirty (30) days after final expenditure of funds, summarizing the expenditures and use of the Project Funds upon completion of the Project. All invoices that have not previously been submitted, shall be submitted upon completion of the Project; and

WHEREAS, the DFA finds that it is in the best interest of the DFA and the City of Gulfport that the funds on deposit in the 2022 Local Improvements Projects Fund for the City of Gulfport should be disbursed to the City of Gulfport and that the City of Gulfport shall directly administer the expenditure of such funds for the Project.

NOW THEREFORE, IT IS MUTALLY AGREED BY THE MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE CITY OF GULFPORT AS FOLLOWS:

Section 1. The DFA, pursuant to the Act, shall disburse the Project Funds from the 2022 Local Improvements Projects Fund upon written request of the City of Gulfport to pay the costs associated with the Project.

Section 2. The City of Gulfport certifies and agrees to make every effort to expend all funds received from the 2022 Local Improvements Projects Fund within thirty-six (36) months from the date of receipt and **solely** for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU. Failure of the City of Gulfport to adhere to any provision within this MOU may result in immediate action by the State to recover project funds.

Section 3. The City of Gulfport agrees to procure any necessary construction, goods, and services for the Project in accordance with State procurement laws to the extent the City of Gulfport is subject to same. Failure to adhere may cause the DFA to withhold all sums for the Project and seek recovery of same. Further, the City of Gulfport agrees to maintain on file the documentation listed in “Exhibit A” attached hereto and incorporated herein, in accordance with State law and the recitals of this MOU.

Section 4. The City of Gulfport agrees to provide the DFA quarterly notarized reports as set forth hereinabove, in a format designated by the DFA. The quarterly reports shall be provided within thirty (30) days of each calendar quarter end. The City of Gulfport shall also provide the DFA with a final report summarizing the expenditures and use of the Project Funds no more than thirty (30) days after final expenditure of the Project Funds.

Section 5. The City of Gulfport agrees to maintain copies of all invoices, bank statements, and similar documentation for each expenditure of all funds received from the 2022 Local Improvements Projects Fund sufficient to satisfy and confirm, to the DFA's satisfaction, that such funds have been expended **solely** for the costs of the project as authorized and provided by the Act.

Section 6. The City of Gulfport agrees that if any proceeds from the Project Funds are remaining at the completion of the Project, the City of Gulfport will immediately notify and consult with the DFA regarding the disposition of the funds and said funds shall be directed in accordance with the Act.

Section 7. The City of Gulfport agrees that Project Funds shall be expended in accordance with all State and Federal laws and regulations, and that failure to do so may cause the DFA to withhold funds for the Project or seek recovery of same.

Section 8. All notices or information pursuant to this MOU shall be provided as follows:

City of Gulfport
Attn: Billy Hewes, Mayor
Post Office Box 1780
Gulfport, Mississippi 39501
Telephone: 228-868-5705 ext. 7
Email: tharman@gulfport-ms.gov

Mississippi Department of Finance and Administration
Attn: Gilda Reyes, Bond Advisory Director
501 North West Street, Suite 1301
Jackson, Mississippi 39201
Telephone: 601-359-5516
Email: Gilda.Reyes@dfa.ms.gov

Section 9. This MOU shall be effective from and after the final signature date.

IN WITNESS WHEREOF, the parties have affixed their signatures on the dates indicated below.

MISSISSIPPI DEPARTMENT OF FINANCE AND ADMINISTRATION

By: ______________________________ Date: ______________________________
Liz Welch, Executive Director

CITY OF GULFPORT

By: ______________________________ Date: ______________________________
Billy Hewes, Mayor

EXHIBIT A

The City of Gulfport shall maintain on file, the following items in relation to the Project:

1. Proof of Advertisement (i.e. copy of the advertisement, MPTAP and/or procurement portal posting, etc.) for any Request for Qualification (RFQ), Request for Proposals (RFP), or Invitation for Bid (IFB).

2. The Program of Work for the Project.

3. All solicitation documents (RFQ, RFP, IFB, etc.).

4. A list of bidders/respondents, including the Bid Tabulation Form/Register of Proposals. For construction awards, include recommendation of the Professional for the award of contract. For items procured by RFQ or RFP, include evaluation committee tally sheets/overall scoring in support of award decision.

5. A copy of all payment requests or invoices for said construction, goods, and services. In the case of construction contractor payment applications, include Professional's approval of payment.

6. All contracts awarded for the Project.

7. All bank statements.

8. Any and all other documentation which may be required to document, to the DFA's satisfaction, that the Project funds are expended solely for the costs of the Project as set forth in the Act and upon the terms and provisions of this MOU.

Memorandum – City of Gulfport
PUBLIC WORKS AND ENGINEERING

To: Jessica Versiga, Purchasing

CC: Mayor Billy Hewes
Leonard Papania, CAO
Todd Harman, CPA, Director of Finance and Accounting
Jeff Bruni, Esq, City Attorney

From: Wayne E. Miller, P.E., Director of Public Works and Engineering WEM

Date: 9/14/2022

Re: **Recommendation to Approve Addendum No. 5 to the Contract Agreement for Services**
- Neel Schaffer, Inc.
– Project Number FBLD-9159-00(001)LPA 108419-811000, Harrison County
– Interconnecting Gulfport BUILD Grant

Attached for your consideration is Addendum No. 5 to the Contract Agreement for Engineering Services with Neel Schaffer, Inc. for the referenced project. The addendum extends the current contract time from September 30, 2022 to April 30, 2023. <u>There is NO cost for this change.</u> The scope of the services includes, but is not limited to, all necessary professional services required to complete environmental studies (environmental assessment), all necessary field surveying, permitting, the determination of required Right-of-Way limits, centerline soil profile, geotechnical investigation (at bridges), roadway and bridge design. The consultant shall prepare all plans, specifications, and provide a State Estimate (PS&E Assembly) as indicated in the LPA Project Development Manual.

The project shall be designed to install approximately 1.4 miles of a 4-lane boulevard roadway and approximately 1.6 miles of 2-lane roadway with lighting, storm drain improvements, multimodal paths, signals, raised median, roundabouts, and other street improvements.

I recommend approval of this addendum.

Attachment:
1. Addendum No. 5 to Contract Agreement for Engineering Services

ADDENDUM No. 5 TO EXTEND TIME
LPA PROFESSIONAL SERVICES CONTRACT
BY AND BETWEEN
City of Gulfport & Neel-Schaffer, Inc.

This Addendum is made a part of the Professional Services Contract entered into by and between the ***City of Gulfport*** (known as the "LPA") and ***Neel-Schaffer, Inc.*** (known as the "CONSULTANT"), whose address is ***772 Howard Avenue, Biloxi, MS 39530*** signed by CONSULTANT on February 13, 2020, and signed by LPA on March 16, 2020.

WHEREAS, in consideration of the agreement of the Parties hereto to modify the original Professional Services Contract between them, the ***City of Gulfport*** and ***Neel-Schaffer, Inc.,*** do by entering into this Addendum mutually agree to further amend ARTICLE III. CONTRACT TERM of the original contract as afore described herein, in order to extend the Contract Term or period of performance of the Professional Services Contract, said Professional Services Contract is amended as set out below:

ARTICLE III. CONTRACT TERM: The CONTRACT ending date as shown in this Article for Neel-Schaffer, Inc. for environmental documentation and preliminary design of Interconnecting Gulfport BUILD Grant roadway project, MDOT Project Number FBLD-9159-00(001)LPA 108419-811000, Harrison County will change from September 30th, 2022 at 11:59 P.M. to April 30, 2023 at 11:59 P.M.

Except as provided herein, all other terms and conditions set forth in the original Professional Services Contract of the parties, and not in conflict with this Addendum, shall remain in full force and effect.

WITNESS this my signature in execution hereof, this the ____________ day of ______________ 2022.

____
Billy Hewes, Mayor

WITNESS this my signature in execution hereof, this the 14th day of September 2022.

Steve A Twedt, P.E.
Steve Twedt, PE

Attested By:

____

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of _________________, 2022, the following Resolution:

A RESOLUTION BY THE GOVERNING AUTHORITY OF THE CITY OF GULFPORT, MISSISSIPPI TO APPROVE ADDENDUM NO. 5 TO AGREEMENT BETWEEN THE CITY OF GULFPORT AND NEEL-SCHAFFER, INC. FOR PLANNING AND ENVIRONMENTAL SERVICES IN CONNECTION WITH THE BUILD – INTERCONNECTING GULFPORT PROJECT, TO AUTHORIZE THE MAYOR (OR DESIGNEE) TO EXECUTE THE SAME ON BEHALF OF THE CITY, AND FOR RELATED PURPOSES

WHEREAS, the City of Gulfport, Mississippi ("City") has been engaged in the BUILD – Interconnecting Gulfport Project, a project to connect various parts of the City, more specifically the north and south parts of the City that are intersected by Interstate 10, and which Interstate transects the entire middle width of the City and which further has historically adversely affected the mobility and movement of citizens and visitors to the City alike, especially during times of emergency; and

WHEREAS, Neel-Schaffer, Inc., was selected as the Planning and Environmental Services consultant for the BUILD – Interconnecting Gulfport Project, and an agreement for Planning and Environmental Services between Neel-Schaffer, Inc., and the City of Gulfport for the BUILD – Interconnecting Gulfport Project was approved by the Gulfport City Council on February 18, 2020; and

WHEREAS, the aforementioned agreement, as amended by Addendum No. 4, expires on or about September 30, 2022, and it is necessary to extend the same through April 30, 2023, at no additional cost to the City, to allow for completion of the scope of work contemplated therein.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF GULFPORT, MISSISSIPPI, AS FOLLOWS:

SECTION 1. That the matters, facts, and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the proposed Addendum No. 5 to the agreement between Neel-Schaffer, Inc., and the City of Gulfport, Mississippi, for Planning and Environmental Services in connection with the BUILD – Interconnecting Gulfport Project be, and the same is hereby, approved in substantially the form attached as Exhibit "A" hereto and found to be in the best interests of the City, and that the Mayor or his designee be, and he is hereby, authorized to execute and deliver the same on behalf of the City of Gulfport.

SECTION 3. That this Resolution be, and it is hereby ordered to be spread on the minutes of the governing Authority, and to be in full force and effect immediately upon its passage and enactment according to law.

The above and foregoing Resolution, after having been first reduced to writing and read by the Clerk, was introduced by __________________, seconded by __________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT**

WHEREUPON, the President declared the motion carried and the Resolution adopted this the __________ day of _____________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

________________________________ ________________________________

CLERK OF THE COUNCIL **PRESIDENT**

The above and foregoing Resolution was submitted to and approved by the Mayor, this the ______ day of ________, 2022.

APPROVED:

____

MAYOR

There came on for consideration at a duly constituted meeting of the Mayor and Members of the City Council of the City of Gulfport, Mississippi, held on the _____ day of _________________, 2022, the following Resolution:

A RESOLUTION BY THE GULFPORT CITY COUNCIL TO REAUTHORIZE THE GULFPORT REDEVELOPMENT COMMISSION TO INCUR DEBT AND TO REAUTHORIZE THE CITY OF GULFPORT TO GUARANTY THE AFOREMENTIONED DEBT TO THE EXTENT ALLOWED BY LAW, AND FOR RELATED PURPOSES

WHEREAS, the governing authorities of the City of Gulfport formed and created the Gulfport Redevelopment Commission (hereinafter, GRC) on April 15, 2008, to provide, among other things, an entity to facilitate development in the City of Gulfport; and

WHEREAS, the GRC and the City of Gulfport, in December 2014 and March 2017, authorized the acquisition of certain real property in downtown Gulfport for potential economic development, including the location for the Mississippi Aquarium and the development of the Mississippi Aquarium, and authorized the GRC to incur debt from BancorpSouth Bank ("BancorpSouth") in an amount up to $14.0 million at interest rates of 3.5% (2014) and, after refinancing, 2.71% (2017 – for a period of five (5) years expiring in May 2022) in connection therewith; and

WHEREAS, the GRC, in consultation with the City of Gulfport, and taking into account changing economic factors and pressures, previously determined that refinancing the existing $14.0 million in March 2022 was prudent and in the best interest of the City of Gulfport and the GRC; and

WHEREAS, in furtherance of this refinancing effort, the GRC sought rate quotes from at least two lenders, including BancorpSouth, for a replenishing revolving line of credit to be used to refinance the existing loan and for the continued development of the Mississippi Aquarium and other downtown development as may be approved by the City; and

WHEREAS, market and economic factors changed prior to effectuation of what the GRC approved and authorized as well as what the City's Governing Authority approved and authorized on March 8, 2022, which has now necessitated a change in circumstances associated with what the GRC previously approved and what the City's Governing Authority approved by adopted resolution on March 8, 2022; and

WHEREAS, based on the rate quotes provided and taking into account the anticipated transaction costs, the GRC has now re-approved the selection of BancorpSouth as the lender pursuant to the terms set forth in the updated term sheet attached hereto as Exhibit "A" (the "Revolving Loan") with respect to a replenishing revolving line of credit to be used to refinance the existing loan and for the continued development of the Mississippi Aquarium and other downtown development as may be approved by the City; and

WHEREAS, the City of Gulfport has determined that the GRC should be reauthorized to incur debt (the subject line of credit for the continued development of the Mississippi Aquarium and other downtown development as may be approved by the City) in the aggregate amount of up to $14.0 million in connection with the continued development of the Mississippi Aquarium and other downtown development as may be approved by the City; and

WHEREAS, the City of Gulfport shall, to the fullest extent allowed by law, guaranty the aforementioned debt of the GRC in an effort to induce BancorpSouth to provide the funding contemplated herein.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF GULFPORT, MISSISSIPPI, AS FOLLOWS:

SECTION 1. That the matters, facts, and things recited in the Preamble hereto are hereby adopted as the official findings of the Governing Authority.

SECTION 2. That the City of Gulfport does hereby reauthorize the Gulfport Redevelopment Commission ("GRC") to incur debt and does hereby reaffirm its guaranty, to the fullest extent allowed by law, of the indebtedness of the GRC to BancorpSouth for the purposes set forth herein in an amount not to exceed $14,000,000.00, at an interest rate not to exceed 4.99% for a period of five (5) years, and according to those terms set forth in the term sheet attached hereto as Exhibit "A", and that the Mayor be, and he is hereby, authorized to execute any and all documents as may be required or are necessary during the pendency of the loan, to declare and otherwise affirm or reaffirm the City's guaranty, to the extent allowed by law, of the said indebtedness.

SECTION 3. That this Resolution shall be in effect according to law, and shall be spread upon the minutes of the Gulfport City Council.

The above and foregoing Resolution, after having been first reduced to writing and read by the Clerk, was introduced by __________________, seconded by __________________, and was adopted by the following roll call vote:

AYES	**NAYS**	**ABSENT**

WHEREUPON, the President declared the motion carried and the Resolution adopted, this the _________ day of _________________, 2022.

(SEAL)

ATTEST: **ADOPTED:**

______________________ **CLERK OF THE COUNCIL**

________________________ **PRESIDENT**

The above and foregoing Resolution submitted to and approved by the Mayor, this the _________ day of ____________________, 2022.

__________________________ **MAYOR**

BancorpSouth
Member FDIC
Premier Banking

PRELIMINARY TERM SHEET
DATED 9/14/2022
FOR DISCUSSION PURPOSES ONLY

BORROWER: Gulfport Redevelopment Commission

LENDER: BancorpSouth Bank, a division of Cadence Bank

LOAN AMOUNT: Maximum amount of $14,000,000.00 and a minimum amount of $10,000,000.00

CREDIT FACILITY: Revolving Line of Credit.

PROJECT: Working Capital Line of Credit for financing of the Mississippi Aquarium and other potential projects for the Gulfport Redevelopment Commission.

PURPOSE: Renewal of Revolving Working Capital Line of Credit with BancorpSouth

2 YEAR OPTION

INTEREST RATE: Fixed at 4.05%.

FEES: Origination Fee: Waived

TERMS: Two-year maturity with interest due annually and a final payment of all outstanding principal plus accrued interest due at maturity

3 YEAR OPTION

INTEREST RATE: Fixed at 4.15%.

FEES: Origination Fee: Waived

TERMS: Three-year maturity with interest due annually and a final payment of all outstanding principal plus accrued interest due at maturity

5 YEAR OPTION

INTEREST RATE: Fixed at 4.99%.

FEES: Origination Fee: Waived

TERMS: Five-year maturity with interest due annually and a final payment of all outstanding principal plus accrued interest due at maturity.

BOTH OPTIONS

GUARANTOR: City of Gulfport, Mississippi.

COLLATERAL: The Loan will be secured by a first deed of trust or mortgage on real property located at 2100 E Beach Blvd, Gulfport, MS 39501 (further documented as all existing collateral secured by the current credit facility held by BancorpSouth). In addition, An assignment of leases and rents on all existing collateral.

LOAN AGREEMENT: Borrower will execute a comprehensive loan agreement containing various financial covenants, representations, warranties, events of default, default rates of interest, affirmative and negative covenants and other covenants, conditions and provisions relating to the Loan as Lender may require.

PRE-CLOSING REQUIREMENTS:

In addition to such documentation as may be required by Lender in its credit review and underwriting process, the following will be required, funding of the Loan will be subject to:

- Payment by Borrower of all closing costs, Lender's legal fees and other costs associated with the Loan.
- Lender's satisfaction with creditworthiness and financial condition of each Guarantor.
- Receipt of acceptable resolutions, certificates and such other satisfactory evidence of Borrower's and Guarantors' authority to consummate the Loan.
- Placement and effectiveness of acceptable insurance coverage on all collateral with Lender shown as lienholder.
- Subordination of all indebtedness owed by any obligor of the Loan to any other obligor.
- Continuation of Borrower's deposit accounts with Lender.
- Appraisal by a Lender-approved appraiser of the real property collateral for such value as is acceptable to Lender.
- Receipt of an acceptable survey of all real property collateral.
- Receipt of an acceptable Phase 1 Environmental Study on all real property collateral.
- Receipt of an acceptable Wetlands Delineation Report or such other documentation indicating no wetlands issues or acceptable remediation thereof, as determined by Lender, on all real property collateral.
- Receipt of an acceptable Title Commitment or Preliminary Title Certificate, as determined by Lender, from an approved Title Company or attorney on all real property collateral.
- Such other requirements as determined by Lender during the underwriting of the Loan.

POST-CLOSING REQUIREMENTS:

- Final Title Policy / Final Title Certificates from approved Title Company or attorney on all real property collateral.
- Financial Covenant Compliance Reports required on an annual basis.
- Annual audited level financial statements on Borrower.
- Annual audited level financial statements from Guarantor.
- Borrower will maintain all required insurance coverage and pay all property taxes when due.
- Subject to such other requirements as determined by Lender.

This Preliminary Term Sheet is not a commitment to lend or to make any other financial accommodation. Instead, this Preliminary Term Sheet is for discussion purposes only and is intended to serve only as a general outline of the terms and conditions under which Lender would be willing to make the Loan; it is not intended to be all-inclusive. The documentation that would evidence the Loan will be prepared or approved by Lender and its counsel, will contain such further terms and conditions as Lender deems necessary or desirable (including terms and conditions that may not be set forth above) and will include all documents deemed appropriate by Lender and its counsel. The cost of preparation of all such documentation will be paid by Borrower.

City of Gulfport

Budget Amendment Request

Fund Name	General Fund	Council Meeting Date:	09/27/22
Department #	135	Budget Amendment Number:	2023-1A
Department Name	Legal		

	Original Budget	Prior Amendments	This Amendment	Revised Budget
Personnel Services	1,191,737	-	(86,326)	1,105,411
Supplies	9,363	-	-	9,363
Other Services	200,962	-		200,962
Capital	8,920	-	-	8,920
Total	**1,410,982**	**-**	**(86,326)**	**1,324,656**

Total Budget Amendments as a percentage of the total originally adopted budget **-6.12%**

SUMMARY:

Budget amendment for the adjustment of administration proposed salary changes for the department's personnel services budget.

10% PUBLICATION RULE:

Per Mississippi state statute, public notice must be provided (in the same manner as the municipality must use for the publication of its final adopted budget) when budget amendments result in a ten percent increase or decrease in a municipal department's total budget. For purposes of determining if a ten 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.

Is publication required due to this budget amendment?

__X__ **No.** Total budget amendments do not exceed ten percent of the total of either the department's originally adopted budget amendment or its last adopted published revision.

_____ **Yes.** The adopted revision will be published within two weeks of the adoption of this budget amendment.

City of Gulfport
Budget Amendment Request

Fund Name	General Fund	Council Meeting Date:	09/27/22
Department #	150	Budget Amendment Number:	2023-1B
Department Name	Information Technology		

	Original Budget	Prior Amendments	This Amendment	Revised Budget
Personnel Services	1,023,716	-	(44,980)	978,736
Supplies	38,046	-	-	38,046
Other Services	1,423,286	-		1,423,286
Capital	125,000	-	-	125,000
Total	**2,610,048**	**-**	**(44,980)**	**2,565,068**

Total Budget Amendments as a percentage of the total originally adopted budget **-1.72%**

SUMMARY:

Budget amendment for the adjustment of administration proposed salary changes for the department's personnel services budget.

10% PUBLICATION RULE:

Per Mississippi state statute, public notice must be provided (in the same manner as the municipality must use for the publication of its final adopted budget) when budget amendments result in a ten percent increase or decrease in a municipal department's total budget. For purposes of determining if a ten 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.

Is publication required due to this budget amendment?

X **No.** Total budget amendments do not exceed ten percent of the total of either the department's originally adopted budget amendment or its last adopted published revision.

_____ **Yes.** The adopted revision will be published within two weeks of the adoption of this budget amendment.

City of Gulfport
Budget Amendment Request

Fund Name	General Fund	Council Meeting Date:	09/27/22
Department #	290	Budget Amendment Number:	2023-1C
Department Name	Fire		

	Original Budget	Prior Amendments	This Amendment	Revised Budget
Personnel Services	12,252,656	-	(5,297)	12,247,359
Supplies	946,363	-	-	946,363
Other Services	636,516	-		636,516
Capital	177,000	-	-	177,000
Total	**14,012,535**	**-**	**(5,297)**	**14,007,238**

Total Budget Amendments as a percentage of the total originally adopted budget **-0.04%**

SUMMARY:

Budget amendment for the adjustment of administration proposed salary changes for the department's personnel services budget.

10% PUBLICATION RULE:

Per Mississippi state statute, public notice must be provided (in the same manner as the municipality must use for the publication of its final adopted budget) when budget amendments result in a ten percent increase or decrease in a municipal department's total budget. For purposes of determining if a ten 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.

Is publication required due to this budget amendment?

X **No.** Total budget amendments do not exceed ten percent of the total of either the department's originally adopted budget amendment or its last adopted published revision.

____ **Yes.** The adopted revision will be published within two weeks of the adoption of this budget amendment.

Budget Amendment 2023-1C

DEPARTMENT OF FINANCE AND ACCOUNTING

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5705
Fax: 228-868-0223

William H. Hardy Building
1410 24th Ave. 2nd Floor
Gulfport, MS 39501

MEMORANDUM

TO: City Councilmembers
Billy Hewes, Mayor
Leonard Papania, Chief Administrative Officer

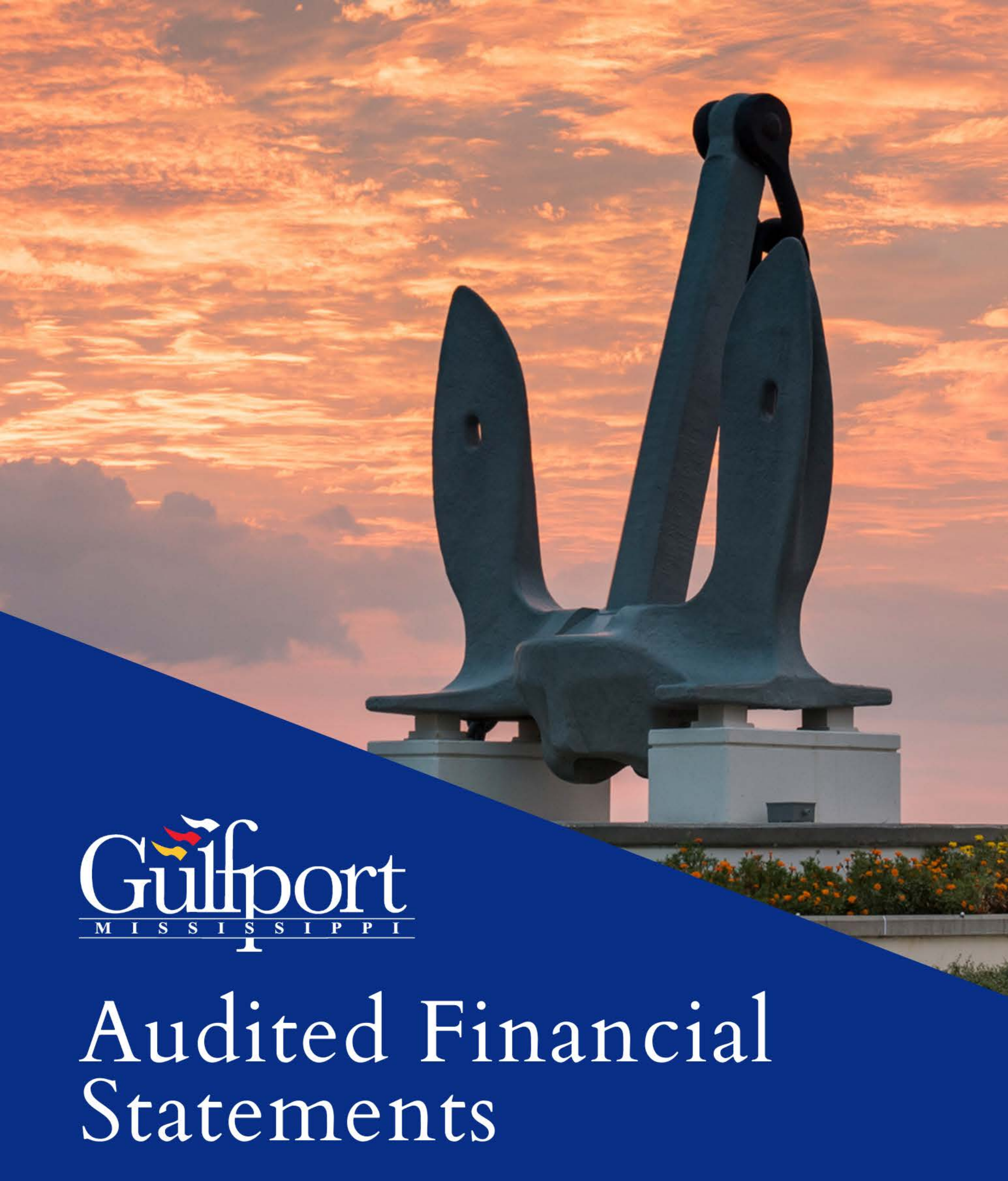
FROM: Todd Harman, Director of Finance and Accounting TH

DATE: September 19, 2022

RE: Acceptance of FY2021 Audit Report

Attached is the Audited Financial Statements for the fiscal year ended September 30, 2021. The Finance Department has reviewed these, notes no exceptions, and recommends the acceptance of this audit report by the City Council.

Thank you in advance for your consideration.



Audited Financial Statements

Fiscal Year Ended September 30, 2021

CITY OF GULFPORT, MISSISSIPPI

ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2021

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CITY OF GULFPORT, MISSISSIPPI

ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2021

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CITY OF GULFPORT, MISSISSIPPI

ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2021

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FINANCIAL SECTION

The financial section contains the Independent Auditors' Report, the Basic Financial Statements (which include the Government-wide and Fund Level Financial Statements), Notes to the Financial Statements, Required Supplementary Information and the combining and individual fund financial statements and schedules.

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Members of the City Council and Mayor Billy Hewes, III
City of Gulfport, Mississippi
Gulfport, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Gulfport, Mississippi** (the "City"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Gulfport, Mississippi's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

300 MULBERRY STREET, SUITE 300 • POST OFFICE BOX 1877 • MACON, GEORGIA 31202-1877 • 478-464-8000 • FAX 478-464-8051 • www.mjcpa.com
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 18, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as of October 1, 2020. This standard significantly changed the accounting for the City's fiduciary funds. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion & Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and the Schedule of Surety Bonds are presented for additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Surety Bonds has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance in it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
September 15, 2022

Introduction

This section is a required component of the City of Gulfport, Mississippi's (the "City") Audited Financial Statements for the fiscal year ended September 30, 2021, and should be read in conjunction with the City's financial statements which immediately follow this section. As management of the City of Gulfport, Mississippi, we offer this narrative and analysis of the financial activities for the fiscal year ended. This discussion and analysis is designed to: 1) present the significant financial issues in a way that will assist the reader in understanding the overall financial condition of the City; 2) provide an overview of the City's financial activity; 3) identify changes in the City's financial position; 4) identify any material deviations from the City's financial plan (i.e. budget to actual); and 5) communicate currently known facts, decisions, or conditions that are expected to have a significant "future" effect on the financial position or results of operations.

Financial Highlights

- The City's General Fund, the main operating fund, operated in the "black" with revenues exceeding operating expenditures by over $24.3 million.
- The City's General Fund's fund balance, which represents the difference between assets minus liabilities, increased by $24.4 million during the year, going from $19.7 million in 2020 to $44.1 million in 2021.
- The City's total capital assets decreased by $6.5 million or 1.0%, going from $653.7 million in 2020 to $647.2 million in 2021. Capital assets consist of land, construction in process, buildings, infrastructure, machinery and equipment, and vehicles.
- The City's overall long-term debt increased by $58.8 million or 23.9%, going from $245.7 million in 2020 to $304.5 million in 2021. Long-term debt consists of capital leases, notes payable, bonds payable, pension liability, death benefit claims, and self-insurance liability.

Brief Description of the Financial Statements

This annual report consists of a series of financial statements which are presented in a hierarchal structure. The highest level of reporting and most summarized statements are the Statement of Net Position (i.e., balance sheet) and Statement of Activities (i.e., income statement) contained on pages 18 and 19, respectively. These two statements provide financial information on the government as a whole similar to how private sector companies report their finances. These two statements are the only place within this report where a reader can review the operations and worth of the City as a whole. All of the City's annual revenues and expenses are reported in the Statement of Activities while the City's assets and liabilities are reported in the Statement of Net Position. These two statements answer the question "Is the City, as a whole, better off or worse off as a result of the year's activities?"

The second tier of financial reporting are the Major Fund Financial Statements. The fund financial statements begin on page 20 and provide detailed information about the City's most significant funds. Funds are accounting entities used to track specific funding sources and uses for particular programs. Individual funds are either established by law or set up for management purposes. Three separate sets of statements are issued depending on whether the activities are of a governmental nature, a business-like nature, or a fiduciary nature.

Governmental Funds – Most of the City's basic services are reported in the governmental funds. Examples include activities relating to governmental funds which are public safety, public works (non-water and sewer), culture and recreation, urban development, capital projects, debt service and general administration. The financial statements of Governmental Funds are reported on the modified accrual basis – which measures cash and all other financial assets that can readily be converted to cash. Governmental statements provide a more detailed short-term view. The amounts contained on these statements are adjusted for full accrual and rolled over to the government-wide statements. Governmental Fund Financial Statements are contained on pages 20 – 23.

Proprietary Funds – Activities existing from fees charged to customers for services provided by the City are reported in proprietary funds. Activities relating to the City's Water and Sewer Operations and Joseph T. Jones Yacht Basin are reported in this section. The financial presentation of these activities is reported on pages 24 – 28 of this report. These financial statements are reported on the full accrual basis – revenues are recognized when earned and measurable. Because both the proprietary fund statements and the government-wide statements are reported on the full accrual method of accounting, the total column of the proprietary funds statements are the same contained on the government-wide business type activities column of the Statement of Net Position and Statement of Activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because resources of those funds are not available to support the City's own programs. The accrual basis of accounting is used for fiduciary funds. The City is responsible for ensuring that the assets reported in these funds are used for their intended purpose. The City's fiduciary activities are presented in separate statements in this report beginning on page 29.

Financial Analysis of the City as a Whole
Condensed Government-wide Statement of Net Position
As of September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Assets						
Current assets	**$ 173,034,791**	$ 77,705,788	**$ 40,766,108**	$ 25,651,460	**$ 213,800,899**	$ 103,357,248
Capital assets, net	**323,989,738**	325,343,047	**323,220,544**	328,318,193	**647,210,282**	653,661,240
Total assets	**497,024,529**	403,048,835	**363,986,652**	353,969,653	**861,011,181**	757,018,488
Deferred outflows of resources	**6,619,555**	5,694,545	**552,474**	745,291	**7,172,029**	6,439,836
Liabilities						
Current liabilities	**11,826,755**	11,491,811	**8,319,029**	13,961,780	**20,145,784**	25,453,591
Noncurrent liablities	**211,026,604**	165,381,871	**80,945,294**	70,288,392	**291,971,898**	235,670,263
Total liabilities	**222,853,359**	176,873,682	**89,264,323**	84,250,172	**312,117,682**	261,123,854
Deferred inflows of resources	**45,896,580**	26,689,156	**565,630**	38,791	**46,462,210**	26,727,947
Net position:						
Net investment in capital assets	**248,041,510**	257,087,790	**265,244,018**	258,281,256	**513,285,528**	515,369,046
Restricted	**54,213,458**	3,383,238	**-**	-	**54,213,458**	3,383,238
Unrestricted	**(67,360,823)**	(55,290,486)	**9,465,155**	12,144,725	**(57,895,668)**	(43,145,761)
Total net position	**$ 234,894,145**	$ 205,180,542	**$ 274,709,173**	$ 270,425,981	**$ 509,603,318**	$ 475,606,523

Analysis of Government-wide Statement of Net Position

Total Primary Government

From an "overall balance sheet perspective", the net position of the City as compared to the previous year increased from $475.6 million in 2020 to $509.6 million in 2021, while total assets increased $104.0 million, from $757.0 million in 2020 to $861.0 million in 2021. Much of this increase is the result of an increase in cash and cash equivalents and in capital assets. Total liabilities increased by $51.0 million, from $261.1 million in 2020 to $312.1 million in 2021. This increase in liabilities is mostly due to the increase in long-term debt. Net position serves as a useful indicator of a government's financial position over time. By far, the majority of the City's net position is related to investment in capital assets, i.e., roads, bridges, parks, water, sewer, machinery, etc., net of related debt is $513.3 million which represents approximately over 100.7% of the City's total net position.

Current assets increased by $94.0 million during the year, increasing from $103.4 million in 2020 to $213.8 million in 2021.

The below two sections are a breakdown of the Total Primary Government into the two sections entitled Governmental Activities and Business-type Activities.

Governmental Activities

Total assets for Governmental type activities increased by $94.0 million, from $403.0 million in 2020 to $497.0 million in 2021; while current assets (cash, short term receivables, etc.) increased by $95.3 million, from $77.7 million in 2020 to $173.0 million in 2021. Total governmental activities liabilities increased $46.0 million, from $176.9 million in 2020 to $222.9 million in 2021. This increase is mostly due to the increase in long-term debt.

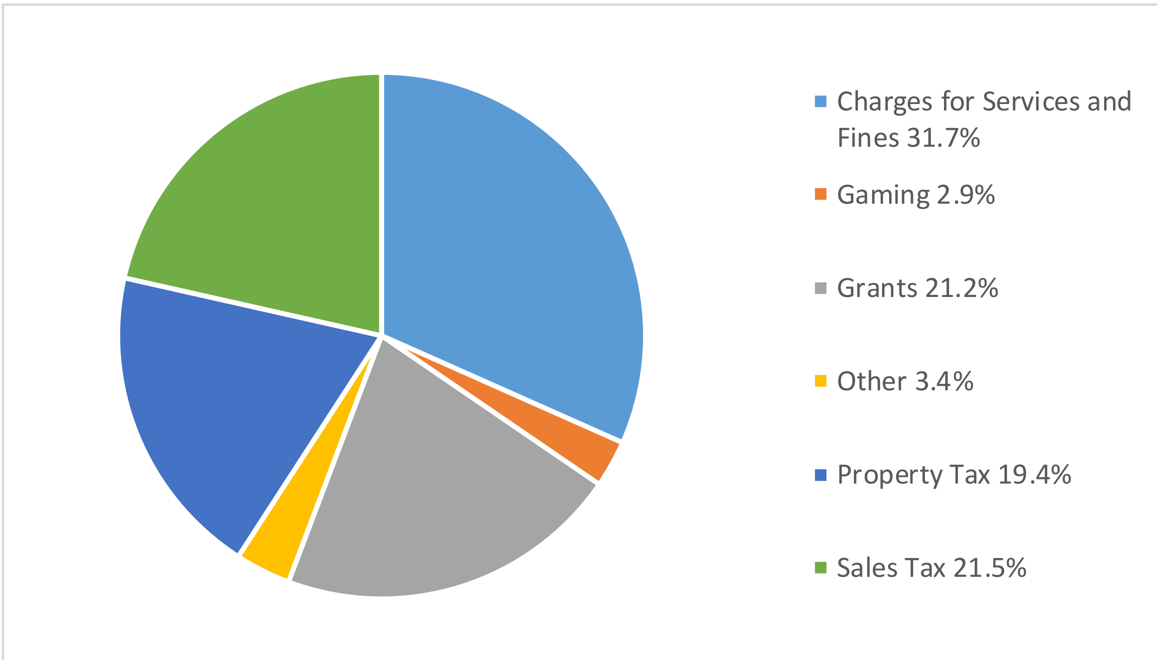
Business-type Activities

The City's business-type activities consist of the Water and Sewer, the Joseph T. Jones Memorial Park Funds, and the assets of the Gulfport Redevelopment Commission. Total business-type assets increased by $10.0 million; from $354.0 million in 2020 to $364.0 million in 2021, with current assets increasing by $15.1 million, and capital assets decreasing by $5.1 million.

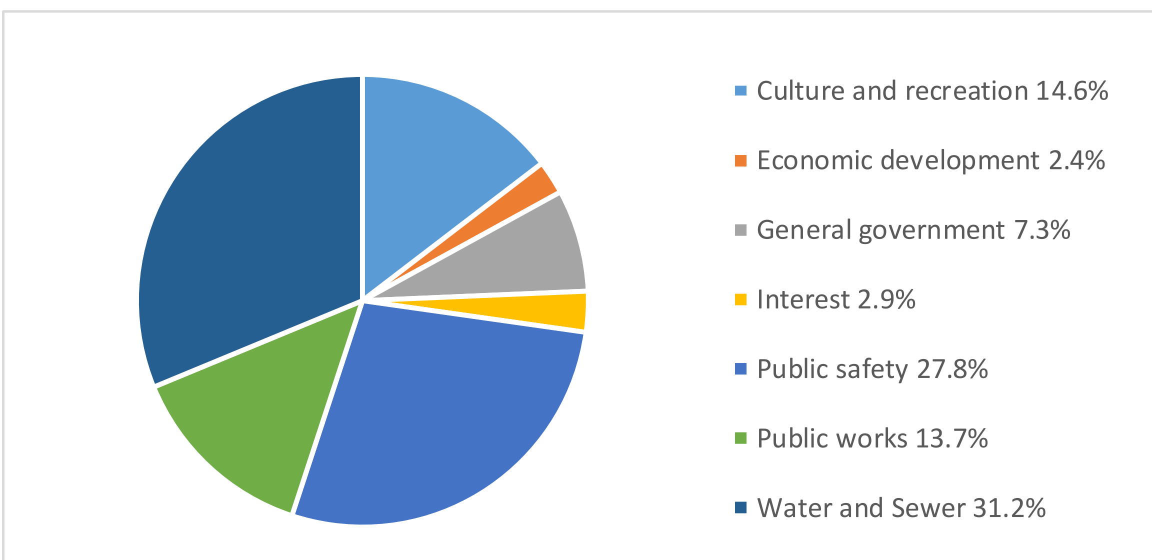
Condensed Government-wide Statement of Activities
For the Year Ended September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Program Revenues						
Charges for services	**$ 5,970,853**	$ 7,443,193	**$ 38,133,000**	$ 32,187,820	**$ 44,103,853**	$ 39,631,013
Operating grants					**-**	-
and contributions	**12,194,132**	2,417,526	**-**	-	**12,194,132**	2,417,526
Capital grants					**-**	-
and contributions	**17,323,221**	24,002,575	**-**	-	**17,323,221**	24,002,575
General revenues					**-**	-
Property taxes	**27,010,288**	26,179,390	**-**	-	**27,010,288**	26,179,390
Sales taxes	**29,880,955**	23,370,081	**-**	-	**29,880,955**	23,370,081
Franchise taxes	**3,794,031**	3,768,997	**-**	-	**3,794,031**	3,768,997
Gaming fees	**3,991,565**	3,991,565	**-**	-	**3,991,565**	3,991,565
Other	**823,192**	566,954	**173,030**	86,570	**996,222**	653,524
Total revenues	**100,988,237**	91,740,281	**38,306,030**	32,274,390	**139,294,267**	124,014,671
Program Expenses						
General government	**7,426,678**	8,041,866	**-**	-	**7,426,678**	8,041,866
Public safety	**28,151,272**	32,768,185	**-**	-	**28,151,272**	32,768,185
Public w orks	**13,875,314**	14,172,099	**-**	-	**13,875,314**	14,172,099
Health and w elfare	**-**	7,946	**-**	-	**-**	7,946
Economic development	**2,452,654**	2,911,397	**-**	-	**2,452,654**	2,911,397
Culture and recreation	**14,804,435**	7,846,167	**-**	-	**14,804,435**	7,846,167
Interest	**2,891,935**	2,945,000	**-**	-	**2,891,935**	2,945,000
Water and Sew er	**-**	-	**31,514,169**	37,578,531	**31,514,169**	37,578,531
Joseph T. Jones	**-**	-	**2,508,866**	3,047,369	**2,508,866**	3,047,369
GRC	**-**	-	**1,672,149**	1,697,689	**1,672,149**	1,697,689
Total expenses	**69,602,288**	68,692,660	**35,695,184**	42,323,589	**105,297,472**	111,016,249
Transfers	**(1,672,346)**	(37,135,725)	**1,672,346**	37,135,725	**-**	-
Change in Net Position	**29,713,603**	(14,088,104)	**4,283,192**	27,086,526	**33,996,795**	12,998,422
Net position - beginning						
previously reported	**205,180,542**	219,268,646	**270,425,981**	243,339,455	**475,606,523**	462,608,101
Net position - ending	**$ 234,894,145**	$ 205,180,542	**$ 274,709,173**	$ 270,425,981	**$ 509,603,318**	$ 475,606,523

Analysis of Government-wide Statement of Activities
Where Does the Money Come From?



Where Does the Money Go?



Revenues

The City's revenues exceeded expenses by $34.0 million in 2021 with an increase in federal grants due to the COVID-19 pandemic economic recovery grant writing by the federal government.

Charges for Services and Fees – Charges for services accounts for $44.1 million, or 31.7% of the City's total revenues.

Property Tax –- Property tax accounts for $27.0 million, or 19.4% of the City's total revenues, and is considered the most stable revenue source for the City. The City's property tax revenue is expected to recognize growth in the near future as a result of residential and commercial property investments and development.

Sales Tax – Sales and use tax receipts account for $29.9 million, or 21.5% of the City's total revenues. The City is recognizing moderate growth in sales taxes collected when compared to the previous fiscal year.

Grants – The City received a total of $29.5 million in grant revenues in 2021 as compared to $26.4 million in 2020. The majority of these grants were related to the City's construction of the Mississippi Aquarium and COVID-19 pandemic economic recovery funds.

Expenses

The City's total government-wide expenses were $105.3 million in 2021 as compared to $111.0 million in 2020. This represents a decrease of $5.7 million, or 5.1%. This decrease is mainly attributed to COVID-19 pandemic spending reductions.

The table below represents the cost of each of the City's major governmental functional areas – general government, public safety, public works, health and welfare, economic development, and culture and recreation. The costs are separated into total cost and net cost. The net cost shows the financial burden that was placed on the City's taxpayers after taking into account the program revenues generated by each of the major functional areas.

Govermental Activities - Costs

	Total Cost of Service	Net Cost of Service
Govermental activities:		
General government	$ 7,426,678	$ 9,561,895
Public safety	28,151,272	(24,249,705)
Public works	13,875,314	546,848
Health and welfare	-	-
Economic development	2,452,654	(2,452,654)
Culture and recreation	14,804,435	(14,628,531)
Interest on long-term debt	2,891,935	(2,891,935)
Total govermental activities	$ 69,602,288	$ (34,114,082)

Fund Financial Analysis

The City maintains fund accounting to comply with budgetary and legal compliance and for specific management control. The following is a brief discussion of financial highlights from the major fund financial statements.

Governmental Funds

The focus of the governmental fund financial statements is to provide information on current financial resources of the City. Funds included in this category are as follows: General Fund, Capital Project Fund, Special Revenue Funds (i.e., Forfeits and Seizures, Community Development, and Police and Fire Retirement), Disaster Relief Fund and the Debt Service Fund.

The General Fund is the primary "governmental operating fund" of the City. Activities that are traditional in nature to governmental entities are reported in this fund (i.e., public safety, public works (operations and maintenance), culture and recreation, economic development, and general government). The General Fund accounts for nearly 67.2% of the City's total governmental funds' revenues and 71.7% of the City's total governmental funds' expenditures. Overall, the General Fund's financial condition improved as compared to the previous year.

General Fund - Financial Summary

	2021	2020
Total revenues	**$ 80,394,792**	$ 61,285,640
Total expenditures	**56,110,141**	55,763,961
Excess (deficit) of revenues over expenses	**24,284,651**	5,521,679
Other sources (uses)	**47,811**	67,918
Net change in fund balance	**24,332,462**	5,589,597
Fund balance, beginning	**19,744,004**	14,154,407
Fund balance, ending	**$ 44,076,466**	**$ 19,744,004**

- The General Fund operated in the "black" by $24.3 million in 2021 with revenues of $80.4 million and expenditures of $56.1 million. The majority of this surplus was for COVID-19 pandemic grant funds received in advance of the expenditure of funds.
- The General Fund's total assets increased by $24.3 million, from $50.2 million in 2020 to $74.5 million in 2021.
- The General Fund's unassigned fund balance increased by $24.4 million, from $19.7 million in 2020 to $44.1 million in 2021. Unrestricted fund balance is extremely important in that it represents that portion of the City's assets (mainly cash and receivables) that are not designated for expenditures. The purpose of these funds is to: 1) stabilize tax rates in an economic downturn, 2) provide the City with resources in the event of a natural disaster, and 3) provide the City with resources for other unforeseen events and/or circumstances.
- Total General Fund revenues increased by $19.1 million, or 31.2%, from $61.3 million in 2020 to $80.4 million in 2021.
- Total General Fund expenditures increased by $0.3 million, or 0.5%, from $55.8 million in 2020 to $56.1 million in 2021.

Community Development Block Grant Fund – Financial Summary

	2021	2020
Total revenues	$ 75,634	$ 4,095,316
Total expenditures	515,768	1,283,100
Excess (deficit) of revenues over expenses	(440,134)	2,812,216
Fund balance, beginning	4,956,789	2,144,573
Fund balance, ending	$ 4,516,655	$ 4,956,789

- The Community Development Block Grant Fund operated in the "red" by $0.4 million in 2021 with revenues of $0.1 million and expenditures of $0.5 million.
- Community Development Block Grant Fund assets decreased by $0.2 million or 2.0%, from $10.1 million in 2020 to $9.9 million in 2021.

Capital Projects Fund – Financial Summary

	2021	2020
Total revenues	$ 3,344,149	$ 17,467,761
Total expenditures	3,717,336	3,962,700
Excess (deficit) of revenues over expenses	(373,187)	13,505,061
Other sources (uses)	52,323,000	(36,846,876)
Net change in fund balance	51,949,813	(23,341,815)
Fund balance, beginning	(3,881,624)	19,460,191
Fund balance, ending	$ 48,068,189	$ (3,881,624)

- The Capital Projects Fund operated in the "black" by $52.0 million in 2021 with revenues of $3.4 million, expenditures of $3.7 million, and net other financing uses of $52.3 million. The increase is mostly due to debt issuance.
- Capital Projects Fund assets increased by $51.9 million; from $2.5 million in 2020 to $54.4 million in 2021.

Debt Service Fund – Financial Summary

	2021	2020
Total revenues	**$ 5,710,048**	$ 4,813,122
Total expenditures	**6,238,519**	15,464,893
(Deficit) of revenues (under) expenses	**(528,471)**	(10,651,771)
Other sources	**10,725,432**	23,291,315
Net change in fund balance	**10,196,961**	12,639,544
Fund balance, beginning	**11,052,756**	(1,586,788)
Fund balance, ending	**$ 21,249,717**	$ 11,052,756

- The Debt Service Fund operated in the "black" by $10.2 million in 2021 with revenues of $5.7 million, expenditures of $6.2 million, and net other financing sources of 10.7 million. This activity is due to long-term debt refunding that occurred during this fiscal year.
- Debt Service Fund assets increased by $9.4 million, from $18.6 million in 2020 to $28.0 million in 2021.
- Detail debt schedules can be located in Note 9: Long-Term Debt in the Notes to the Basic Financial Statements.

Business-type Activities
Water and Sewer Fund

The purpose of the City's Water and Sewer Fund is to account for activities of its water and sewer operations. The financial reporting of this fund is contained on the government-wide financial statements under the column entitled "business-type activities". Below is a condensed operating statement of the City's Water and Sewer Fund.

Condensed Statement of Revenues and Expenses
Water and Sewer Fund
For the Year Ended September 30, 2021 and 2020

	2021	2020
Operating revenues	**$ 36,912,503**	$ 29,702,276
Operating expenses	**29,353,428**	35,202,816
Operating income/(loss)	**7,559,075**	(5,500,540)
Nonoperating income/(expense):		
Interest expense	**(1,749,897)**	(1,292,587)
Other	**(239,285)**	(999,226)
Income before transfers	**5,569,893**	(7,792,353)
Transfers	**822,272**	-
Change in Net Position	**6,392,165**	(7,792,353)
Net position, beginning	**143,660,515**	151,452,868
Net position, ending	**$ 150,052,680**	$ 143,660,515

The City's water and sewer fund's operating loss was $5.5 million in 2020 as compared to an operating income of $7.5 million in 2021. It is important to remember that income from operations does not include interest expense as this is reported in the non-operating items nor does this amount include repayment of principal on borrowed funds. Revenues increased by $7.2 million while expenses decreased by $5.8 million during 2020. The amount identified above as "Other" includes loss on disposal of capital assets, interest income, and other debt service costs.

Fund Budgetary Highlights

The City's General Fund Budget has been prepared in accordance with the laws of the State of Mississippi. The City maintains specific budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the Mayor and Council. The legal level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by department and major expenditure classification (i.e., personnel services, supplies, other services, and capital outlay) and require approval by the governing body.

Summary of Budget to Actual (Budget Basis) Amounts
General Fund
For the year ended September 30, 2021

	Original Budget	Final Budget	Actual (Budget Basis)
Taxes:			
Property	$ 21,833,200	$ 21,833,200	$ 20,887,181
Sales	23,627,483	23,627,483	29,423,831
Gaming fees	3,320,000	3,320,000	4,744,384
Licenses, permits and franchise fees	4,800,000	4,800,000	5,264,122
Intergovernmental	2,388,662	2,687,807	13,899,712
Charges for services/rents/leases	2,400,000	2,467,136	1,561,091
Fines and fees	900,000	900,000	816,242
Interest income	430,340	430,340	671,783
Miscellaneous/other	139,660	213,041	3,016,967
Total revenues	59,839,345	60,279,007	80,285,313
General government	11,486,945	24,062,785	9,712,737
Public safety	31,275,596	31,781,822	29,413,791
Public works	10,804,372	11,366,108	9,372,856
Economic development	2,165,598	2,165,598	1,956,703
Culture and recreation	6,142,284	6,480,312	5,504,450
Total expenditures	61,874,795	75,856,625	55,960,537
Excess (deficit) of revenues over (under) expenditures	$ (2,035,450)	$ (15,577,618)	$ 24,324,776

The City amended its General Fund's revenue and expenditure budget many times throughout the fiscal year. Below is a brief description of major budget amendments.

- The revenue budget (original versus revised) was amended upward by approximately $0.5 million. The original budget of $59.8 million as compared to the revised budget of $60.3 million was primarily due to adjusting income expectations based on actual revenue receipts.
- The expenditure budget (original versus revised) was amended upward by $14.0 million, or 22.6%. The original budget of $61.9 million as compared to the revised budget of $75.9 million was primarily due to general government and public safety budget adjustments based on Hurricane Zeta related recovery costs.
- Overall, the City's General Fund actual revenues for 2021 (budget basis) of $80.3 million represents a $20.5 million increase from the original budget. The majority of this represents COVID-19 pandemic grant funding received in advance of expenditures and Hurricane Zeta recovery funds.
- Overall, the City's General Fund actual expenditures for 2021 (budget basis) of $56.0 million represents a $5.9 million decrease from the original budget. This variance is represented by Hurricane Zeta expenses that were budgeted and not able to be completed within the fiscal year.

Capital Assets and Debt Administration
Capital Assets

Schedule of Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Land and contruction in progress	**$ 31,091,784**	$ 44,296,726	**$ 113,552,879**	$ 113,669,558	**$ 144,644,663**	$ 157,966,284
Buildings	**59,508,069**	57,918,604	**7,085,097**	7,261,462	**66,593,166**	65,180,066
Improvements and infrastructure	**223,684,069**	212,494,568	**199,901,827**	204,263,775	**423,585,896**	416,758,343
Machinery and equipment	**2,560,475**	2,685,397	**2,089,499**	2,233,122	**4,649,974**	4,918,519
Capital leases	**3,088,454**	3,365,393	**-**	104,603	**3,088,454**	3,469,996
Vehicles	**4,056,887**	4,582,359	**591,242**	785,673	**4,648,129**	5,368,032
Total	**$ 323,989,738**	$ 325,343,047	**$ 323,220,544**	$ 328,318,193	**$ 647,210,282**	$ 653,661,240

- The above table represents the values (net of depreciation) of the City's various classes of assets. The ending 2021 asset values were estimated at $647.2 million and included a wide range of assets: land, buildings, parks, roads, bridges, drainage systems, machinery, vehicles, and water and sewer systems. Asset values decreased by $6.5 million, or 1.0%, in 2021 (after depreciation) as compared to the prior year. Detail capital asset schedules can be located in Note 7: Capital Assets in the Notes to the Basic Financial Statements.

Depreciation expense for 2020 totaled $16.1 million and was allocated to the following classes of assets:

Allocation of Depreciation by Major Asset Class

	Governmental Activities	Business-type Activities	Total
Buildings	$ 1,515,872	$ 176,365	$ 1,692,237
Improvements and infrastructure	6,173,782	6,298,786	12,472,568
Machinery and equipment	555,903	253,333	809,236
Vehicles	507,592	194,431	702,023
Equipment under capital leases	276,939	104,603	381,542
Total	$ 9,030,088	$ 7,027,518	$ 16,057,606

Depreciation is both an extremely useful tool and is often underutilized in the financial planning process. In order to adequately maintain the City's assets, the amounts contained in the above depreciation allocation table should become a recurring expense item in future City budgets.

The significant decrease in Land and construction in progress and the respective increase in Infrastructure and improvements represents the accounting treatment of the completion of the Mississippi Aquarium.

Debt Administration

Schedule of Long-term Debt

	Governmental Activities		Business-type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Bonds payable	**$ 142,015,518**	$ 81,197,098	**$ 72,246,957**	$ 64,829,530	**$ 214,262,475**	$ 146,026,628
Notes payable	**7,204,267**	-	**11,337,145**	7,276,100	**18,541,412**	7,276,100
Capital leases payable	**622,194**	687,329	**-**	-	**622,194**	687,329
Net pension liability	**65,852,634**	85,562,097	**1,775,142**	2,350,659	**67,627,776**	87,912,756
Compensated absences	**2,660,982**	2,658,271	**81,844**	81,468	**2,742,826**	2,739,739
Claims and judgements	**28,000**	28,000	**-**	-	**28,000**	28,000
Liability for self insurance	**695,255**	1,077,359	**-**	-	**695,255**	1,077,359
Total	**$ 219,078,850**	$ 171,210,154	**$ 85,441,088**	$ 74,537,757	**$ 304,519,938**	$ 245,747,911

The above amounts do not include debt relating to Memorial Hospital at Gulfport which is a joint venture of the City.

For more detailed information, detail debt schedules can be located in Note 9: Long-term Debt in the Notes to the Basic Financial Statements.

Contacting the City's Finance and Accounting Team

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 show the City's accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the City's Department of Finance and Accounting at (228) 868-5705 or review the City's website at http://www.gulfport-ms.gov.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government		
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**
Current Assets			
Cash and cash equivalents	$ 88,786,452	$ 12,390,621	$ 101,177,073
Receivables, net	34,050,404	9,676,690	43,727,094
Court fines receivable, net	6,270,692	-	6,270,692
Inventories	-	26,557	26,557
Due from other governments	10,957,557	-	10,957,557
Internal balances	10,145,750	(10,145,750)	-
Prepaid insurance	1,104,821	10,000	1,114,821
Restricted assets:			
Cash and cash equivalents	162,573	6,147,804	6,310,377
Investments	21,556,542	22,660,186	44,216,728
Total current assets	173,034,791	40,766,108	213,800,899
Noncurrent Assets			
Capital assets:			
Nondepreciable	31,091,784	113,552,879	144,644,663
Depreciable, net	292,897,954	209,667,665	502,565,619
Total noncurrent assets	323,989,738	323,220,544	647,210,282
Total assets	497,024,529	363,986,652	861,011,181
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refundings	-	347,745	347,745
Pension	6,619,555	204,729	6,824,284
Total deferred outflows or resources	6,619,555	552,474	7,172,029
LIABILITIES			
Current Liabilities			
Accounts payable	1,540,193	501,853	2,042,046
Accrued interest	1,218,373	588,017	1,806,390
Sales tax payable	-	3,761	3,761
Accrued wages payable	975,130	24,177	999,307
Retainage payable	-	122,155	122,155
Unearned revenues	40,813	-	40,813
Customer deposits payable	-	2,583,272	2,583,272
Capital leases due within one year	67,694	-	67,694
Bonds payable due within one year	6,121,865	4,438,503	10,560,368
Compensated absences due within one year	1,862,687	57,291	1,919,978
Total current liabilities	11,826,755	8,319,029	20,145,784
Noncurrent Liabilities			
Liability for self-insurance	695,255	-	695,255
Capital leases due in more than one year	554,500	-	554,500
Notes payable due in more than one year	7,204,267	11,337,145	18,541,412
Bonds payable due in more than one year	135,893,653	67,808,454	203,702,107
Compensated absences due in more than one year	798,295	24,553	822,848
Net pension liability	65,852,634	1,775,142	67,627,776
Death benefit claims	28,000	-	28,000
Total noncurrent liabilities	211,026,604	80,945,294	291,971,898
Total liabilities	222,853,359	89,264,323	312,117,682
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	27,667,643	-	27,667,643
Deferred charges on refundings	-	31,033	31,033
Pension	18,228,937	534,597	18,763,534
Total deferred inflows of resources	45,896,580	565,630	46,462,210
NET POSITION			
Net investment in capital assets	248,041,510	265,244,018	513,285,528
Restricted for:			
Public safety	161,068	-	161,068
Capital projects	54,052,390	-	54,052,390
Unrestricted	(67,360,823)	9,465,155	(57,895,668)
Total net position	$ 234,894,145	$ 274,709,173	$ 509,603,318

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

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position — Primary Government		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 7,426,678	$ 4,794,441	$ 12,194,132	$ -	$ 9,561,895	$ -	$ 9,561,895
Public safety	28,151,272	924,240	-	2,977,327	(24,249,705)	-	(24,249,705)
Public works	13,875,314	76,268	-	14,345,894	546,848	-	546,848
Economic development	2,452,654	-	-	-	(2,452,654)	-	(2,452,654)
Culture and recreation	14,804,435	175,904	-	-	(14,628,531)	-	(14,628,531)
Interest	2,891,935	-	-	-	(2,891,935)	-	(2,891,935)
Total governmental activities	69,602,288	5,970,853	12,194,132	17,323,221	(34,114,082)	-	(34,114,082)
Business-type activities:							
Water and Sewer	31,514,169	36,912,503	-	-	-	5,398,334	5,398,334
Joseph T. Jones Park	2,508,866	995,516	-	-	-	(1,513,350)	(1,513,350)
Gulfport Redevelopment Commission	1,672,149	224,981	-	-	-	(1,447,168)	(1,447,168)
Total business-type activities	35,695,184	38,133,000	-	-	-	2,437,816	2,437,816
Total primary government	$ 105,297,472	$ 44,103,853	$ 12,194,132	$ 17,323,221	(34,114,082)	2,437,816	(31,676,266)
General revenues:							
Property taxes, levied for special purposes					25,925,616	-	25,925,616
Property taxes, levied for general purposes					1,084,672	-	1,084,672
Sales taxes					29,880,955	-	29,880,955
Franchise taxes					3,794,031	-	3,794,031
Gaming fees					3,991,565	-	3,991,565
Earnings on investments					823,192	173,030	996,222
Transfers					(1,672,346)	1,672,346	-
Total general revenues and transfers					63,827,685	1,845,376	65,673,061
Change in net position					29,713,603	4,283,192	33,996,795
Net position, beginning of year					205,180,542	270,425,981	475,606,523
Net position, end of year					$ 234,894,145	$ 274,709,173	$ 509,603,318

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

General Fund (major fund) – This fund is used to account for all governmental sources and uses of financial resources applicable to the general operations of the City of Gulfport, Mississippi, which are not legally or by sound financial management to be accounted for in another fund.

Capital Projects Fund (major fund) – This fund is used to account for tax revenues and certain government grants specifically committed for the construction of major capital facilities and public improvement projects not otherwise funded by general obligation bonds.

Community Development Block Grant Fund (major fund) – This fund is used to account for all federal, state and local grants and contributions that are to be used in improving low-income housing in the community.

Debt Service Fund (major fund) – This fund is used to account for the payment of principal and interest on the City's outstanding debt.

Nonmajor Governmental Funds are presented by fund type in the supplementary section.

CITY OF GULFPORT, MISSISSIPPI

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

ASSETS	General	Capital Projects Funds	Community Development Block Grant Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 19,035,422	$ 53,316,021	$ 9,944,421	$ 1,359,410	$ 1,260,753	$ 84,916,027
Receivables						
Property tax	21,906,938	-	-	5,142,435	1,015,280	28,064,653
Sales tax	4,496,638	-	-	-	-	4,496,638
Franchise taxes	1,062,952	-	-	-	-	1,062,952
Gaming fees	398,554	-	-	-	-	398,554
Intergovernmental receivable	2,200	614,827	-	-	10,340,530	10,957,557
Court fines and fees	6,270,692	-	-	-	-	6,270,692
Other	27,607	-	-	-	-	27,607
Due from other funds	21,335,026	455,436	-	-	2,320,129	24,110,591
Restricted assets:						
Cash equivalents	-	-	-	-	162,573	162,573
Investments	-	-	-	21,556,542	-	21,556,542
Total assets	$ 74,536,029	$ 54,386,284	9,944,421	28,058,387	$ 15,099,265	$ 182,024,386
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 1,038,293	$ 299,279	$ 162,939	$ 8,705	$ -	$ 1,509,216
Accrued wages payable	971,820	-	3,310	-	-	975,130
Unearned revenues	40,813	-	-	-	-	40,813
Due to other funds	525,892	5,403,989	5,261,517	1,730,276	15,867	12,937,541
Total liabilities	2,576,818	5,703,268	5,427,766	1,738,981	15,867	15,462,700
DEFERRED INFLOWS OF RESOURCES						
Unavailable intergovernmental revenue	-	614,827	-	-	7,937,211	8,552,038
Unavailable permit revenue	15,017	-	-	-	-	15,017
Unavailable property tax revenue	21,597,036	-	-	5,069,689	1,000,918	27,667,643
Unavailable court fine revenue	6,270,692	-	-	-	-	6,270,692
Total deferred inflows of resources	27,882,745	614,827	-	5,069,689	8,938,129	42,505,390
FUND BALANCES						
Restricted for:						
Public safety	-	-	-	-	161,068	161,068
Capital projects	-	48,068,189	-	-	5,984,201	54,052,390
Debt service	-	-	-	21,249,717	-	21,249,717
Committed for:						
Capital projects	-	-	4,516,655	-	-	4,516,655
Unassigned	44,076,466	-	-	-	-	44,076,466
Total fund balances	44,076,466	48,068,189	4,516,655	21,249,717	6,145,269	124,056,296
Total liabilities, deferred inflows of resources, and fund balances	$ 74,536,029	$ 54,386,284	$ 9,944,421	$ 28,058,387	$ 15,099,265	$ 182,024,386

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

CITY OF GULFPORT, MISSISSIPPI

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2021

Total governmental funds balance		$ 124,056,296
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Governmental capital assets	$ 508,989,172	
Less: accumulated depreciation	(184,999,434)	323,989,738
Long-term liabilities are not due and payable in the current period expenditures and, therefore, are not reported in the governmental funds.		
Bonds payable	$ (130,503,764)	
Note payable	(7,204,267)	
Capital leases payable	(622,194)	
Compensated absences	(2,660,982)	
Claims payable	(28,000)	(141,019,207)
Governmental funds report the effect of discounts, premiums, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Bond premium		(11,511,754)
Other long-term assets are not available to pay or current period expenditures and, therefore, are unavailable in the funds.		
Court fines receivable	$ 6,270,692	
Permit receivable	15,017	
Intergovernmental receivable	8,552,038	14,837,747
The net pension liability is not due and payable in the current period and, therefore, is not reported in the funds.		(65,852,634)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources		6,619,555
Deferred inflows of resources		(18,228,937)
Internal service funds are used by management to charge the costs of various internal operations to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the Statement of Net Position as follows:		
Current assets	$ 5,095,702	
Current liabilities	(1,178,733)	
Estimated claims payable	(695,255)	3,221,714
Accrued interest not due and payable in the current period expenditures and, therefore, not reported in the funds.		(1,218,373)
Net position of governmental activities		$ 234,894,145

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

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	General	Capital Projects Funds	Community Development Block Grant Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	$ 21,078,998	$ -	$ -	$ 4,846,618	$ 1,084,672	$ 27,010,288
Sales tax	29,880,955	-	-	-	-	29,880,955
Franchise taxes	3,794,031	-	-	-	-	3,794,031
Gaming fees	4,739,385	-	-	-	-	4,739,385
Licenses and permits	1,506,468	-	-	-	-	1,506,468
Intergovernmental	12,437,672	3,280,447	74,756	187,145	2,845,161	18,825,181
Charges for services	4,560,799	-	-	-	-	4,560,799
Fines and forfeitures	816,242	-	-	-	-	816,242
Interest income	671,782	63,702	878	-	4,090	740,452
Miscellaneous	908,460	-	-	676,285	-	1,584,745
Total revenues	80,394,792	3,344,149	75,634	5,710,048	3,933,923	93,458,546
EXPENDITURES						
Current:						
General government	7,878,652	-	-	-	-	7,878,652
Public safety	29,893,279	-	-	-	1,170,566	31,063,845
Public works	10,396,788	-	-	-	-	10,396,788
Economic development	1,974,252	-	297,038	-	-	2,271,290
Culture and recreation	5,967,170	-	-	-	7,204,267	13,171,437
Capital outlay	-	3,242,770	218,730	-	14,202	3,475,702
Debt service:						
Principal	-	-	-	3,353,835	-	3,353,835
Interest	-	-	-	2,884,684	-	2,884,684
Other debt service costs	-	474,566	-	-	-	474,566
Total expenditures	56,110,141	3,717,336	515,768	6,238,519	8,389,035	74,970,799
Excess (deficiency) of revenues over (under) expenditures	24,284,651	(373,187)	(440,134)	(528,471)	(4,455,112)	18,487,747
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	47,811	-	-	-	12,876	60,687
Issuance of debt	-	45,850,000	-	11,805,000	7,204,267	64,859,267
Bond premium	-	7,065,778	-	-	-	7,065,778
Transfers out	-	(592,778)	-	(1,079,568)	-	(1,672,346)
Total other financing sources (uses)	47,811	52,323,000	-	10,725,432	7,217,143	70,313,386
Net change in fund balances	24,332,462	51,949,813	(440,134)	10,196,961	2,762,031	88,801,133
FUND BALANCES (DEFICITS), beginning of year	19,744,004	(3,881,624)	4,956,789	11,052,756	3,383,238	35,255,163
FUND BALANCES, end of year	$ 44,076,466	$ 48,068,189	$ 4,516,655	$ 21,249,717	$ 6,145,269	$ 124,056,296

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

CITY OF GULFPORT, MISSISSIPPI

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds.		$ 88,801,133
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		
Capital outlay	$ 7,755,653	
Depreciation	(9,030,088)	(1,274,435)
Proceeds from the sale of capital assets are recorded as other sources of income in the Statement of Revenues, Expenditures and Changes in Fund Balances, however, these proceeds are offset by disposal of assets to show gains or losses from the sale of capital assets in the Statement of Activities.		(78,874)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental fund. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Repayment of debt	$ 3,353,835	
Bond proceeds	(64,859,267)	
Premium of bond proceeds	(7,065,778)	
Bond premiums amortization	613,658	(67,957,552)
Because some revenues will not be collected for several months after the City's fiscal year-end, they are considered "available" revenues in the governmental funds.		
Amounts not meeting prior year availability criteria, recognized in the governmental funds in current year:		
Fines and forfeitures		137,212
Amounts not meeting current year availability criteria, not recognized in the governmental funds in current year:		
Intergovernmental	$ 7,367,697	
Permits	(57,958)	7,309,739
Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Additional pension expense		2,405,536
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued interest payable	$ (146,343)	
Compensated absences	(2,711)	(149,054)
Internal service funds are used by management to charge the costs of certain functions to individual funds. The net revenue of certain activities in the internal service funds is reported with governmental activities.		519,898
		$ 29,713,603

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

PROPRIETARY FUND FINANCIAL STATEMENTS

Water and Sewer Fund (major fund) – This fund is used to account for the activities of the Water and Sewer operations of the City of Gulfport, Mississippi.

Gulfport Redevelopment Commission Fund (major fund blended component unit) – The Commission's sole purpose is to finance, develop and manage City owned property. Its assets were received from the City and consist of the south parcel of the VA property given to the City by the Department of Veteran Affairs in 2009.

Joseph T. Jones Park Fund (nonmajor fund) – This fund is used to account for operations, maintenance, and leasing of boat slips and other facilities within the Joseph T. Jones Memorial Park.

Internal Service Funds are presented in the supplementary section.

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Water and Sewer Fund	Gulfport Redevelopment Commission	Nonmajor Fund Joseph T. Jones Park Fund	Totals	Governmental Activities Internal Service Fund
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 11,909,926	$ 422,122	$ 58,573	$ 12,390,621	$ 3,870,425
Accounts receivable, net of allowances	5,269,054	4,303,411	104,225	9,676,690	-
Inventory	-	-	26,557	26,557	-
Due from other funds	877,501	-	-	877,501	120,456
Prepaid insurance	-	10,000	-	10,000	1,104,821
Restricted assets:					
Cash	6,147,804	-	-	6,147,804	-
Investments	22,660,186	-	-	22,660,186	-
Total current assets	46,864,471	4,735,533	189,355	51,789,359	5,095,702
NON–CURRENT ASSETS					
Capital assets:					
Land	659,327	29,963,149	592,970	31,215,446	-
Construction in progress	3,559,492	78,777,941	-	82,337,433	-
Buildings	-	5,905,150	3,994,210	9,899,360	-
Improvements and infrastructure	278,015,379	-	23,909,422	301,924,801	-
Machinery and equipment	3,134,420	132,705	1,644,381	4,911,506	-
Vehicles	3,349,275	-	71,916	3,421,191	-
Equipment under capital leases	467,138	-	-	467,138	-
Less: accumulated depreciation	(100,876,080)	(2,238,613)	(7,841,638)	(110,956,331)	-
Total non–current assets	188,308,951	112,540,332	22,371,261	323,220,544	-
Total assets	235,173,422	117,275,865	22,560,616	375,009,903	5,095,702
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts on refundings	347,745	-	-	347,745	-
Deferred amounts on pension	136,486	-	68,243	204,729	-
Total deferred outflows of resources	$ 484,231	$ -	$ 68,243	$ 552,474	$ -

(Continued)

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Water and Sewer Fund	Gulfport Redevelopment Commission	Nonmajor Fund Joseph T. Jones Park Fund	Totals	Governmental Activities Internal Service Fund
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	$ 250,654	$ 2	$ 251,197	$ 501,853	$ 30,977
Accrued interest	459,460	128,557	-	588,017	-
Sales tax payable	3,702	-	59	3,761	-
Accrued wages payable	17,193	-	6,984	24,177	-
Retainage payable	122,155	-	-	122,155	-
Due to other funds	8,281,231	-	2,742,020	11,023,251	1,147,756
Liability for self-insurance claims	-	-	-	-	695,255
Bonds payable	4,438,503	-	-	4,438,503	-
Compensated absences	48,643	-	8,648	57,291	-
Customer deposits	2,583,272	-	-	2,583,272	-
Total current liabilities	16,204,813	128,559	3,008,908	19,342,280	1,873,988
NON–CURRENT LIABILITIES					
Bonds payable	67,808,454	-	-	67,808,454	-
Notes payable	-	11,337,145	-	11,337,145	-
Net pension liability	1,183,428	-	591,714	1,775,142	-
Compensated absences	20,847	-	3,706	24,553	-
Total non–current liabilities	69,012,729	11,337,145	595,420	80,945,294	-
Total liabilities	85,217,542	11,465,704	3,604,328	100,287,574	1,873,988
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts on refunding	31,033	-	-	31,033	-
Deferred amount on pensions	356,398	-	178,199	534,597	-
Total deferred inflows of resources	387,431	-	178,199	565,630	-
NET POSITION					
Net investment in capital assets	141,669,570	101,203,187	22,371,261	265,244,018	-
Unrestricted	8,383,110	4,606,974	(3,524,929)	9,465,155	3,221,714
Total net position	$ 150,052,680	$ 105,810,161	$ 18,846,332	$ 274,709,173	$ 3,221,714

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

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Water and Sewer Fund	Gulfport Redevelopment Commission	Nonmajor Fund Joseph T. Jones Park Fund	Totals	Governmental Activities Internal Service Fund
OPERATING REVENUES					
Charges for services	$ 36,499,105	$ 224,820	$ 988,761	$ 37,712,686	$ -
Employee contributions	-	-	-	-	1,072,439
Retiree contributions	-	-	-	-	111,383
Employer contributions and estimate changes	-	-	-	-	7,263,224
Miscellaneous	413,398	161	6,755	420,314	535,860
Total operating revenues	36,912,503	224,981	995,516	38,133,000	8,982,906
OPERATING EXPENSES					
Personal services	953,994	-	281,332	1,235,326	-
Contractual services	18,419,524	1,295,349	579,090	20,293,963	-
Materials and supplies	2,623,792	-	773,167	3,396,959	-
Administrative expenses	1,128,549	-	11,959	1,140,508	1,083,954
Premium payments	-	-	-	-	2,358,907
Claims	-	-	-	-	5,102,887
Capital outlay	-	-	157,871	157,871	-
Depreciation expense	6,227,569	94,502	705,447	7,027,518	-
Total operating expenses	29,353,428	1,389,851	2,508,866	33,252,145	8,545,748
Operating income (loss)	7,559,075	(1,164,870)	(1,513,350)	4,880,855	437,158
NON–OPERATING INCOME (EXPENSES)					
Interest income	171,559	-	1,471	173,030	82,740
Interest expense	(1,921,456)	(282,298)	-	(2,203,754)	-
Other debt service costs	(239,285)	-	-	(239,285)	-
Total non–operating income (expenses)	(1,989,182)	(282,298)	1,471	(2,270,009)	82,740
Income (loss) before transfers	5,569,893	(1,447,168)	(1,511,879)	2,610,846	519,898
TRANSFERS					
Transfers in	822,272	850,074	-	1,672,346	-
	822,272	850,074	-	1,672,346	-
Change in net position	6,392,165	(597,094)	(1,511,879)	4,283,192	519,898
Net position, beginning of year	143,660,515	106,407,255	20,358,211	270,425,981	2,701,816
Net position, end of year	$ 150,052,680	$ 105,810,161	$ 18,846,332	$ 274,709,173	$ 3,221,714

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

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Water and Sewer Fund	Gulfport Redevelopment Commission	Nonmajor Fund Joseph T. Jones Park Fund	Totals	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 34,057,633	$ 224,981	$ 961,638	$ 35,244,252	$ -
Cash received from other operating receipts	-	-	-	-	399,569
Cash received from employees and others	-	-	-	-	1,307,806
Cash received from employer contributions	-	-	-	-	7,263,224
Payments to employees	(999,910)	-	-	(999,910)	(8,510,788)
Payments to suppliers	(24,061,320)	(3,312,234)	-	(27,373,554)	-
Payments for contractual services	-	-	(609,283)	(609,283)	-
Payments for other goods and services	-	-	(321,668)	(321,668)	-
Net cash provided by (used in) operating activities	8,996,403	(3,087,253)	30,687	5,939,837	459,811
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from (to) other funds	822,272	850,074	-	1,672,346	-
Net cash provided by noncapital financing activities	822,272	850,074	-	1,672,346	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(386,361)	(1,543,508)	-	(1,929,869)	-
Proceeds from issuance of debt	11,635,000	-	-	11,635,000	-
Principal payments on debt	(3,991,300)	-	-	(3,991,300)	-
Principal payments on notes payable	-	4,061,045	-	4,061,045	-
Payments of bond issuance cost	(239,285)	-	-	(239,285)	-
Interest paid on debt	(1,797,824)	(257,296)	-	(2,055,120)	-
Net cash provided by (used in) capital related financing activities	5,220,230	2,260,241	-	7,480,471	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Sale of investments	(6,614,050)	-	-	(6,614,050)	-
Interest received	171,559	-	1,471	173,030	82,740
Net cash provided by investing activities	(6,442,491)	-	1,471	(6,441,020)	82,740
Increase in cash and cash equivalents	8,596,414	23,062	32,158	8,651,634	542,551
Cash and cash equivalents:					
Beginning of year	9,461,316	399,060	26,415	9,886,791	3,327,874
End of year	$ 18,057,730	$ 422,122	$ 58,573	$ 18,538,425	$ 3,870,425
Classified as:					
Cash and cash equivalents	$ 11,909,926	$ 422,122	$ 58,573	$ 12,390,621	$ 3,870,425
Restricted assets, cash	6,147,804	-	-	6,147,804	-
	$ 18,057,730	$ 422,122	$ 58,573	$ 18,538,425	$ 3,870,425

(Continued)

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Water and Sewer Fund	Gulfport Redevelopment Commission	Nonmajor Fund Joseph T. Jones Park Fund	Totals	Governmental Activities Internal Service Fund
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	$ 7,559,075	$ (1,164,870)	$ (1,513,350)	$ 4,880,855	$ 437,158
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	6,227,569	94,502	705,447	7,027,518	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(2,672,251)	221,041	(33,878)	(2,485,088)	-
Increase in due from other funds	(182,619)	-	-	(182,619)	-
Increase in prepaid expenses	-	-	-	-	(76,349)
Increase in deferred outflows - pension	(25,035)	-	(12,518)	(37,553)	-
Increase (decrease) in accounts payable	(4,444,200)	(1,131,267)	162,619	(5,412,848)	(6,231)
Decrease in sales tax payable	(10,609)	-	(121)	(10,730)	-
Increase (decrease) in accrued liabilities	-	-	2,444	2,444	(382,104)
Increase (decrease) in retainage payable	5,350	(1,106,659)	-	(1,101,309)	-
Increase in due to other funds	2,068,437	-	759,389	2,827,826	487,337
Increase in deferred inflows - pension	356,398	-	178,199	534,597	-
Decrease in net pension liability	(383,678)	-	(191,839)	(575,517)	-
Increase (decrease) in customer deposits	491,567	-	(10,600)	480,967	-
Increase (decrease) in compensated absences	6,398	-	(6,022)	376	-
Net cash provided by (used in) operating activities	$ 8,996,403	$ (3,087,253)	$ 30,687	$ 5,939,837	$ 459,811

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

FIDUCIARY FUND FINANCIAL STATEMENTS

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

Combining schedules presented in the supplementary section.

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Custodial Funds
ASSETS	
Cash	$ 215,642
Assets held for disposal	54,350
Total assets	269,992
LIABILITIES	
Due to others	101,501
Total liabilities	101,501
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 168,491

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

CITY OF GULFPORT, MISSISSIPPI

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

		Custodial Funds
ADDITIONS		
Miscellaneous income	$	2,576
Interest income		5,961
Total additions		8,537
DEDUCTIONS		
Other custodial disbursements		3,166
Total deductions		3,166
Change in fiduciary net position		5,371
Net position, beginning of year, as restated		163,120
Net position, end of year	$	168,491

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Gulfport, Mississippi, (the "City") was incorporated on July 28, 1898, under the laws of the State of Mississippi. The City operates under a Mayor-Council form of government. The following services are provided by the City: Public Safety (Police, Fire and Protection/Inspection), Street Maintenance, Garbage Collection, Water and Sewer, Social and Recreational, Public Improvements, Planning and Zoning, and General Administrative Services.

A. Reporting Entity

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this note. The remainders of the notes are organized to provide explanations, including required disclosures, of the City's financial activities.

B. Financial Reporting Entity

The City is a charter city in which citizens elect the mayor at large and seven council members by wards. The accompanying financial statements present the City's primary government and component units 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).

Component Unit Disclosure

The criteria for including component unit information with the primary government consist of identification of legally separate organizations for which the elected officials of the City are financially accountable. This criterion also includes identification of organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The City presents its component unit using the blended method.

The Gulfport Redevelopment Commission is an Urban Renewal Agency of the City of Gulfport, formed and existing under the "Urban Renewal Laws" of the State of Mississippi, Title 43, Chapter 35, Article I, Mississippi Code of 1972, and its five-member board of commissioners is appointed by the mayor and confirmed by the council of the City of Gulfport. Its sole purpose is to promote and facilitate the urban renewal and development of certain parcels of real property, improvements or other assets or projects as they may be designated from time to time by the City. The Gulfport Redevelopment Commission provides services solely to the City and is reported as an enterprise fund using the blended method.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Reporting Entity (Continued)

Related Organizations

The Gulfport Municipal Separate School District has been excluded from the reporting entity, because it is an “other stand-alone government”. The school district is a related organization, but not a component unit of the City of Gulfport. The governing authorities of the City do select a majority of the school district’s board, but do not have ongoing financial accountability for the school district.

Joint Ventures and Jointly Governed Organizations

Management of the City has identified two joint ventures with the City (Harrison County Utility Authority and Memorial Hospital at Gulfport) and two jointly governed organizations with the City (Harrison County Library System and Gulfport-Biloxi Regional Airport Authority).

A joint venture is a legal entity or other organization that results from contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain an ongoing financial interest or an ongoing financial responsibility. Generally, the purpose of a joint venture is to pool resources and share the costs, risks and rewards of providing goods or services to the venture participants directly, or for the benefit of the general public or specific service recipients.

A jointly governed organization is similar in nature to a joint venture in that they provide goods and services to the citizenry of two or more governments. However, they do not meet the definition of a joint venture because there is no ongoing significant financial interest or responsibility by the participating governments.

See Note 17 for more information regarding related organizations not included in the City’s reporting entity.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation

Government-wide Financial Statements

The City presents two basic government-wide financial statements: the Statement of Net Position and the Statement of Activities. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities; however, interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Fund Financial Statements

The fund financial statements provide information about the City’s funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The City has presented the following major governmental funds:

General Fund

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds.

All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for all capital projects that are not associated with a specific debt issuance.

Community Development Block Grant Fund

This fund is used to account for all federal, state and local grants and contributions that are to be used in improving low-income housing in the community.

Debt Service Fund

This fund is used to account for the payment of principal and interest on the City's outstanding debt.

Proprietary Funds – Business-type Activities

Proprietary Funds are accounted for using the economic resources measurement focus; and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flow. All assets and liabilities are included on the Statement of Net Position.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Proprietary Funds – Business-type Activities (Continued)

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.

Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City has presented the following major proprietary funds:

Water and Sewer Fund

The Water and Sewer Fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

Gulfport Redevelopment Commission Fund

The Gulfport Redevelopment Commission Fund is used to finance, develop and manage City owned property. Its assets were received from the City and consist of the south parcel of the VA property given to the City by the Department of Veteran Affairs in 2009.

Proprietary Funds – Governmental-type Activities

The City reports Internal Service Funds, which are used to account for the self-funded property and casualty self-insurance, workman's compensation, and self-funded health and disability insurance provided to departments of the City.

Fiduciary Funds

The City reports Fiduciary Funds, which are custodial funds that account for resources held by the City in a custodial capacity for other governments, private organizations, or individuals. In addition, these funds report for the assets seized by a multi-jurisdictional narcotics task force which are held for final disposition before distribution to participating agencies.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and the fiduciary fund financial statements. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are collected but unsettled at year-end. A two-month availability period is used for recognition of most other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are franchise taxes, sales taxes and gaming revenues collected and held by the State at year-end on behalf of the City. Licenses and permits, certain charges for services, fines and forfeits and miscellaneous other revenues are recorded as revenues when received in cash because they are generally not measurable or available until actually received.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

The Governmental Standards Board (GASB) Statement No. 34 sets forth the minimum criteria for the determination of major funds. The nonmajor funds are combined in one column in the fund financial statements and detailing in the combining section.

E. Cash and Investments

The City's cash and cash equivalents are primarily considered to be cash on hand, amounts in demand deposits and certain money market mutual funds. For purposes of the statement of cash flows, short-term investments held in proprietary funds with a maturity date within three months of the date acquired by the City, if any, are considered cash equivalents.

The City maintains and controls a major cash pool in which the majority of the City's funds share. Each fund's portion of the pool is on their respective balance sheet as cash and cash equivalents, some of which are restricted assets.

Cash with fiscal agents, along with various investments, are components of an investment account maintained by a fiscal agent. Cash with fiscal agents is that minor portion of the account which is not invested or any particular moment in time. This amount represents the residual cash that the fiscal agent does not have tied up in investment at September 30.

State statutes authorize the City to invest in: 1) direct obligations of the United States government to the payment of which the full faith and credit of the United States government is pledged, 2) certificates of deposit when insured or secured by acceptable collateral, and 3) obligations of the State of Mississippi; or any county, municipality or school district of the State of Mississippi which have been approved by a reputable bond attorney or have been validated by the decree of the chancery court.

Investments are recorded at fair value with all investment income, including changes in the fair value of investments, reported as revenue in the financial statements. Income from short-term interest bearing securities is recognized as earned.

Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Short-term investments are reported at fair value when published prices are available, or at cost plus accrued interest, which approximates fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Receivables

All trade receivables are shown net of an allowance for uncollectible accounts. An allowance in the amount of $8,141,900 at September 30, 2021, has been reported in the Water and Sewer fund for estimated uncollectible utility charges. The allowance is based on trade receivables in excess of 90 days outstanding.

G. Interfund Receivables and Payables

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

H. Transactions between Funds

Legally authorized transfers are treated as inter-fund transfers and are included in the results of operations of both governmental and proprietary funds.

I. Prepaid Items

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year; and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

J. Restricted Assets

Each customer deposits funds with the City when a water and sewer account is opened. These funds are restricted and are held by the City until the customer account is closed, at which time the amounts are refundable to the customer. Also, certain debt issues require contingency deposits be maintained separately for future debt payments.

K. Capital Assets

Capital assets, which include property, plant, and equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital asset received in service concession arrangements are reported at acquisition value. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

Assets capitalized have an original cost of $5,000 or more and over three years of useful life. Depreciation has been provided over the estimated useful lives using the straight-line method. The following estimated useful lives for proprietary fund assets are used to compute depreciation:

Buildings	40 years
Water and sewer system	50 years
Infrastructure	60 years
Improvements other than buildings	10 – 25 years
Machinery and equipment	5 – 10 years
Vehicles	5 years

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial element represents consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. As of September 30, 2021, the City had deferred outflows of resources associated with bond refundings in the amount of $347,745 and deferred amounts on pensions in the amount of $6,824,284, which are reflected in the Statement of Net Position.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. As of September 30, 2021, the City had deferred inflows of resources for property taxes in the amount of $27,667,643, deferred amounts associated with bond refunding in the amount of $31,033, and deferred amounts on pensions in the amount of $18,763,534, which are reflected in the Statement of Net Position. On the Governmental Funds Balance Sheet, the City had deferred inflows of resources for intergovernmental revenue of $8,552,038, permit revenue of $15,017, property taxes of $27,667,643, and court fines of $6,270,692.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Net Position

Net position represents the difference between deferred inflows and outflows, assets, and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds.

Net position is reported as restricted when there are limitations imposed either through enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

N. Compensated Absences

City policy allows employees hired prior to January 8, 2013, to accumulate all unused vacation, compensatory (comp time) and sick leave. Those hired after January 8, 2013, may not carry annual leave over from year to year without approval. Retiring and terminating employees covered under the Disability and Relief-Municipal Retirement System are paid for all unused vacation, sick leave, and unused comp time. All other employees are paid for up to 30 days of unused vacation and all unused comp time upon retirement or termination, while excess vacation and all accumulated sick leave remaining are counted as creditable service toward retirement.

Generally, vacation, sick leave and compensatory absences vest and are recorded as the obligation is incurred. In the proprietary funds and the government-wide statements, the current portion is the amount estimated to be used in the following year.

The compensated absences liability was computed using the specific identification method whereby the applicable number of vacation and sick hours and all compensatory hours are multiplied by the employee's hourly rate at September 30, 2021. The resulting liability is then increased to include social security and retirement contributions that the City is required to pay upon liquidation of the liability.

O. Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Balance Designations

In accordance with Government Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the City classifies governmental fund balance as follows:

Non-spendable – amounts that cannot be spent either because it is not in spendable form or because legal or contractual constraints. The City has no non-spendable fund balances as of September 30, 2021.

Restricted – amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions or enabling legislation.

Committed – amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. The City has a committed fund balance of $4,516,655 as of September 30, 2021.

Assigned – amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the City Council or by an official or body to which the City Council delegates authority. The City has no assigned fund balances as of September 30, 2021.

Unassigned – amounts which include positive fund balances of the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as special incentives). Assigned fund balance is established by City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Fund Balance Designations (Continued)

The City uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The procedures used by the City in establishing the budgetary data recorded in the general purpose financial statements are as follows:

1. The Finance Division of the Department of Administration prepares estimates of available revenue.

2. Department directors submit proposed expenditure budgets to the Finance Division by June 1 each year.

3. The Finance Division reviews expenditure budgets and necessary revisions are made.

4. Budgeted revenues and expenditures are balanced, and a summary budget is prepared and presented to the Mayor.

5. The Mayor submits the proposed budget to the City Council by August 1.

6. Public hearings are conducted to obtain taxpayer comments.

7. The final budget is approved by September 15 and must be published in a local newspaper on or before September 30.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Budgetary Data (Continued)

8. The budget is formally amended in July each year, if necessary. However, budget revisions are made throughout the year (prior to July), as reallocations of funds are necessary, a budget deficit is indicated, or circumstances change which dictate the need for a budget amendment.

9. Formal budgetary integration is employed as a management control device for all governmental and proprietary fund types.

10. The legal level of control for all budgets adopted is at the fund level with the exception of the General Fund, which is appropriated at the fund level. Administrative control for all budgets is maintained through the establishment of more detailed line-item budgets.

11. The Finance Division of the Department of Administration exercises budgetary monitoring throughout the fiscal year. An adopted budget may not exceed its appropriated level without City Council approval. However, department heads may make transfers of appropriations within a department. Budgetary controls are incorporated into the City's purchasing system. Purchase requisitions entered into the computer system that will cause a line item to exceed its budget will automatically be disallowed. The department head will then be required to make an inter-department budget transfer or request a budget amendment.

12. Encumbrance accounting, under which executed but unperformed purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds and Capital Projects Funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and are re-appropriated in the next year's budget.

13. Unexpended appropriations lapse at year-end in all funds.

NOTE 3. PROPERTY TAX, GAMING, SALES TAX AND LEASE REVENUES

Property Tax

Harrison County bills and collects the real, personal, and auto ad valorem taxes for the City. Taxes on real and personal property are levied by the City Council at the first regular meeting in September for the ensuing fiscal year, which begins on October 1. Restrictions associated with property tax levies vary with the statutory authority. State law limits the amount of increase in certain property taxes. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount that resulted from the assessments of the previous year plus new construction.

NOTE 3. PROPERTY TAX, GAMING, SALES TAX AND LEASE REVENUES (CONTINUED)

Property Tax (Continued)

Real property taxes become a lien on January 1 and personal property taxes become a lien on March 1 of the current calendar year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase. All taxes are remitted monthly to the City. In addition, Harrison County also remits to the City a pro-rata share of road and bridge taxes collected by the County. Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue when received. Real property taxes are recognized as revenue when received because most delinquent real property taxes are collected by selling real property for taxes, together with all fees, penalties and damages accruing until date of sale, before the close of the fiscal year.

The remaining amount of real property not sold for taxes at the tax sale is considered immaterial; therefore, no end of year delinquent taxes receivable is recorded. The amount of delinquent personal property taxes unpaid at year-end is also considered immaterial.

The rates are expressed in terms of mills (i.e., ten mills equal one cent). The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt and other purposes for the year ended September 30, 2021, was 34.00 mills or $34.00 per $1,000 of assessed valuation.

State law requires the municipality to exercise its taxing authority for the benefit of other governing authorities, which are not a part of the reporting entity. As provided, the municipality must levy specified ad valorem taxes as directed by the other governing authority and turn all proceeds over to it. Accordingly, taxes for the Gulfport School District are also billed and collected by the County and remitted to the City for disbursement to the School District.

Ad valorem taxes collected and settled in accordance with this legal requirement are not recognized as revenues and expenditures of the municipality. The tax levies noted below with respect to the school funds were made in accordance with this legal requirement.

Gaming Tax Revenues

In the early part of 1992, the citizens of Harrison County voted to allow dockside casino gaming as defined by the Mississippi Gaming Control Act of 1990. In May of 1993, the first casino opened in Gulfport. As of September 30, 2021, one casino was operating within the City. Gaming activities are taxed in a variety of ways.

NOTE 3. PROPERTY TAX, GAMING, SALES TAX AND LEASE REVENUES (CONTINUED)

Gaming Tax Revenues (Continued)

The State of Mississippi levies a sliding scale tax on gross gaming revenue, of which Harrison County and the City receive .4% to .8%. This tax is divided: 63% to the County and 37% to the City. The allocation is based upon the population demographics of the last official census. In addition to the State tax, the City, through local ordinance in accordance with State law, levies an additional 3.2% tax on gross gaming revenues. This tax is distributed as follows: 60% to the City (20% of which is designated for public safety); 20% to the Gulfport public schools; 10% to Harrison County for public safety; and 10% to Harrison County schools. In addition to the taxes on gross gaming revenue, the State, City and County annually receive licensing fees and permits from each casino for each gaming device. The following is an analysis of the gaming revenues reported in the General Fund:

Local option 3.2% tax	$ 2,682,681
Local share of state tax	1,788,454
Gaming licenses and permits	268,250
Total gaming revenues	$ 4,739,385

Sales Tax Revenues

The State levies a 7% sales tax on retail sales and remits 18.5% of the amount collected (within the corporate boundaries of the City of Gulfport) back to the City monthly. Sales tax revenue reported in the General Fund as of September 30, 2021, was $29,880,955.

Lease Revenue (Operating Leases)

The City, through the Gulfport Redevelopment Commission (the "Commission"), leases property and certain facilities to various tenants within its development sites. The majority of these leases are non-cancelable operating leases. Property leased by the Commission recorded in capital assets is as follows at September 30, 2021:

	Cost	Accumulated Depreciation	Net Value
Land	$ 18,762,027	$ -	$ 18,762,027
Buildings and Improvements	5,105,150	2,158,613	2,946,537
	$ 23,867,177	$ 2,158,613	$ 21,708,564

Rental income for fiscal year 2021 received through all leases was $224,820.

NOTE 4. CASH AND OTHER DEPOSITS AND INVESTMENTS

Cash and Other Deposits

The City maintains a cash and investment pool for use by all funds except the Proprietary Funds – Internal Service Funds and Fiduciary Funds which either maintain a separate account or have investments held separately by a trustee.

At September 30, 2021, the carrying amount of the City’s deposits was $151,919,820 and the bank balance was $138,089,299. The difference represents outstanding checks and other reconciling items.

Custodial Credit Risk - Deposits. Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. The City does not have a deposit policy for custodial credit risk.

The Mississippi State Treasurer manages that risk on behalf of the City. Deposits above the Federal Deposit Insurance Corporation (FDIC) coverage are collateralized by the pledging financial institutions trust department or agent in the name of the Mississippi State Treasurer on behalf of the City. The collateral for public entities’ deposits in financial institutions are 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 entity’s funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of a failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace public deposits not covered by the FDIC. As of September 30, 2021, none of the City’s bank balance of $138,089,299 was exposed to custodial credit risk.

NOTE 4. CASH AND OTHER DEPOSITS AND INVESTMENTS (CONTINUED)

Cash and Other Deposits (Continued)

A summary of cash and cash equivalents at September 30, 2021, is as follows:

	Invested in Sweep Account		Non-pooled		
	Unrestricted	Restricted	Unrestricted	Restricted	Total
Governmental funds:					
Major funds:					
General	$ 19,007,270	$ -	$ 28,152	$ -	$ 19,035,422
Capital Projects	53,316,021	-	-	-	53,316,021
Community Development Block Grant	9,849,621	-	94,800	-	9,944,421
Debt Service	1,359,410	-	-	21,556,542	22,915,952
Non-major funds	1,260,753	-	-	162,573	1,423,326
Total governmental funds	84,793,075	-	122,952	21,719,115	106,635,142
Proprietary funds:					
Business-type activities:					
Major funds:					
Water and Sewer	-	2,752,833	11,909,926	26,055,157	40,717,916
Gulfport Redevelopment Commission	-	-	422,122	-	422,122
Non-major fund	-	-	47,973	10,600	58,573
Total business-type funds	-	2,752,833	12,380,021	26,065,757	41,198,611
Governmental-type activities:					
Internal service funds:					
Group Health and Life	530,900	-	-	-	530,900
Claims Contingency	-	-	-	3,339,525	3,339,525
Total internal service funds	530,900	-	-	3,339,525	3,870,425
Total proprietary funds	530,900	2,752,833	12,380,021	29,405,282	45,069,036
Fiduciary funds	-	-	-	215,642	215,642
Total cash and cash equivalents	$ 85,323,975	$ 2,752,833	$ 12,502,973	$ 51,340,039	$ 151,919,820

NOTE 4. CASH AND OTHER DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs (the City does not value any of its investments using Level 3 inputs). The inputs or methodology used for valuing securities are not an indication of risk.

A summary of the City's investments and the inputs used in valuing the City's investments at September 30, 2021, are as follows:

	Fair Value 9/30/2020	Fair Value Measurement (Level 1)	Fair Value Measurement (Level 2)
Governmental activities:			
Treasury Bonds	$ 21,556,542	$ 21,556,542	$ -
Business-type activities:			
Treasury Bonds	$ 22,660,186	$ 22,660,186	$ -

Custodial Credit Risk – Investments – The custodial credit for investments is the risk that, in the event of the failures of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The City's investment policy limits its exposure to custodial credit risk by requiring that all security transactions entered into by the City be conducted on a delivery-versus-payment basis.

Securities are to be held by a third-party custodian. The investment in the Hancock Horizon Government Money Market Mutual fund is uninsured and unregistered and is not backed by the full faith and credit of the federal government, however, are made up exclusively of short-term U. S. Government Securities.

Credit Risk – Investments – Generally, credit risk is the risk that issuers of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations (NRSRO). A disclosure of investments by amount and issuer for any issuer that represents 5% or more of total investments is required. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments.

NOTE 5. RECEIVABLES

The Statement of Net Position includes the following receivables at September 30, 2021:

Taxes receivables:		
Property taxes	$	28,064,653
Sales taxes		4,496,638
Franchise taxes		1,062,952
Gaming taxes		398,554
Other		27,607
Total taxes receivables		34,050,404
Customer accounts receivable:		
Customer charges for services (billed)		15,690,613
Customer accounts, earned but unbilled		2,127,977
Less: allowance for doubtful accounts		(8,141,900)
Total customer accounts receivable, net		9,676,690
Total receivables, net	$	43,727,094

The Statement of Net Position includes the following court fines receivable at September 30, 2021:

Court fines receivable	$	22,986,236
Less: allowance for doubtful accounts		(16,715,544)
Total court fines receivable, net	$	6,270,692

The governmental funds reported deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Funds also report unavailable revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, deferred inflows of resources were reported in the governmental funds in the amount of $27,667,643 for property tax assessments not yet due, $6,270,692 for court fines receivable, $15,017 for permits receivable, and $8,747,038 for intergovernmental receivable. At the end of the current fiscal year, unearned revenue in the amount of $40,813 was reported in the governmental funds.

Amounts reported as due from other governments on the Statement of Net Position are as follows:

Due from other governments:		
Federal	$	10,340,530
State		617,027
Total due from other governments	$	10,957,557

NOTE 6. INTERFUND TRANSACTIONS AND BALANCES

Government-wide Financial Statements

Internal Balances

At September 30, 2021, the City had the following internal balances:

Receivable	Payable	Amount
Governmental activities	Business-type activities	$ 10,145,750

These amounts are shown as a netted amount of short-term loans between governmental and business-type activities. These loans are temporary in nature, bear no interest, and are considered "available spendable resources."

Fund Financial Statements

The following is a summary of interfund balances at September 30, 2021:

Due From/To Other Funds

		Due To				
Due From	General Fund	Capital Projects Fund	Water and Sewer Fund	Internal Service Funds	Nonmajor Governmental Funds	Total
General Fund	$ -	$ 405,436	$ -	$ 120,456	$ -	$ 525,892
Capital Projects Fund	3,074,850	-	9,010	-	2,320,129	5,403,989
CDBG Fund	5,261,517	-	-	-	-	5,261,517
Debt Service Fund	1,729,640	-	636	-	-	1,730,276
Water and Sewer Fund	8,281,231	-	-	-	-	8,281,231
Nonmajor Governmental	15,867	-	-	-	-	15,867
Nonmajor Enterprise Funds	1,824,165	50,000	867,855	-	-	2,742,020
Internal Service Funds	1,147,756		-	-	-	1,147,756
Total	$ 21,335,026	$ 455,436	$ 877,501	$ 120,456	$ 2,320,129	$ 25,108,548

NOTE 6. INTERFUND TRANSACTIONS AND BALANCES (CONTINUED)

Government-wide Financial Statements (Continued)

Due From/To Other Funds (Continued)

Various Funds have made short-term advances to other funds. These advances, shown as "Due from Other Funds", are temporary in nature, bear no interest, and are considered "available spendable resources".

Transfers In/Out

In addition to the above inter-fund loans, the following transfers were made between funds during the year ended September 30, 2021:

Transfers In	Transfers Out	Amount
Business-type activities	Governmental activities	$ 1,672,346
	Total	$ 1,672,346

The City transfers funds from the Capital Projects Fund to pay for grant matching requirements and other costs incurred that are originally paid for from other funds. The City also transferred amounts to the Gulfport Redevelopment Commission for construction costs and line of credit principal and interest payments.

NOTE 7. CAPITAL ASSETS

Capital Asset Activity

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 26,987,214	$ -	$ -	$ -	$ 26,987,214
Construction in progress	17,309,512	3,614,892	-	(16,819,834)	4,104,570
Total capital assets, not being depreciated	44,296,726	3,614,892	-	(16,819,834)	31,091,784
Capital assets, being depreciated:					
Buildings	79,661,458	3,105,337	-	-	82,766,795
Improvements other than buildings	47,947,808	-	-	3,716,992	51,664,800
Infrastructure	296,642,527	543,449	-	13,102,842	310,288,818
Machinery and equipment	11,628,635	435,893	(72,821)	-	11,991,707
Vehicles	17,416,065	56,082	(694,208)	-	16,777,939
Equipment under capital leases	4,407,329	-	-	-	4,407,329
Total capital assets, being depreciated	457,703,822	4,140,761	(767,029)	16,819,834	477,897,388
Less accumulated depreciation for:					
Buildings	(21,742,854)	(1,515,872)	-	-	(23,258,726)
Improvements other than buildings	(17,753,952)	(1,780,977)	-	-	(19,534,929)
Infrastructure	(114,341,815)	(4,392,805)	-	-	(118,734,620)
Machinery and equipment	(8,943,238)	(555,903)	67,909	-	(9,431,232)
Vehicles	(12,833,706)	(507,592)	620,246	-	(12,721,052)
Equipment under capital leases	(1,041,936)	(276,939)	-	-	(1,318,875)
Total accumulated depreciation	(176,657,501)	(9,030,088)	688,155	-	(184,999,434)
Total capital assets, being depreciated, net	281,046,321	(4,889,327)	(78,874)	16,819,834	292,897,954
Governmental activities capital assets, net	$ 325,343,047	$ (1,274,435)	$ (78,874)	$ -	$ 323,989,738

NOTE 7. CAPITAL ASSETS (CONTINUED)

Capital Asset Activity (Continued)

The depreciation expense was charged as a direct expense to programs of the primary government as follows:

Governmental activities:	
General government	$ 268,679
Public safety	1,547,198
Public works	4,428,565
Culture and recreation	2,274,083
Economic development	511,563
Total depreciation expense - governmental activities	$ 9,030,088

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 31,215,447	$ -	$ -	$ -	$ 31,215,447
Construction in progress	82,454,111	1,685,919	-	(1,802,598)	82,337,432
Total capital assets, not being depreciated	113,669,558	1,685,919	-	(1,802,598)	113,552,879
Capital assets, being depreciated:					
Buildings	9,899,360	-	-	-	9,899,360
Improvements and infrastructure	299,987,962	134,240	-	1,802,598	301,924,800
Machinery and equipment	4,801,796	109,710	-	-	4,911,506
Vehicles	3,421,192	-	-	-	3,421,192
Equipment under capital leases	467,138	-	-	-	467,138
Total capital assets, being depreciated	318,577,448	243,950	-	1,802,598	320,623,996
Less accumulated depreciation for:					
Buildings	(2,637,898)	(176,365)	-	-	(2,814,263)
Improvements and infrastructure	(95,724,187)	(6,298,786)	-	-	(102,022,973)
Machinery and equipment	(2,568,674)	(253,333)	-	-	(2,822,007)
Vehicles	(2,635,519)	(194,431)	-	-	(2,829,950)
Equipment under capital leases	(362,535)	(104,603)	-	-	(467,138)
Total accumulated depreciation	(103,928,813)	(7,027,518)	-	-	(110,956,331)
Total capital assets, being depreciated, net	214,648,635	(6,783,568)	-	1,802,598	209,667,665
Business-type activities capital assets, net	$ 328,318,193	$ (5,097,649)	$ -	$ -	$ 323,220,544

NOTE 7. CAPITAL ASSETS (CONTINUED)

Capital Asset Activity (Continued)

The depreciation expense was charged as a direct expense to programs of the primary government as follows:

Business-type activities:		
Water and sewer	$	6,227,569
Joseph T. Jones Memorial Park		705,447
Gulfport Redevelopment Commission		94,502
Total depreciation expense - business-type activities	$	7,027,518

Net Investment in Capital Assets/Net Position

	Governmental Activities	Business-type Activities
Land	$ 26,987,214	$ 31,215,447
Construction in progress	4,104,570	82,337,432
Other capital assets, net of accumulated depreciation	292,897,954	209,667,665
Add: deferred outflow of resources on refunding	-	347,745
Add: unspent bond proceeds	73,893,750	25,413,019
Less: outstanding principal	(138,330,225)	(83,184,381)
Less: unamortized Premiums	(11,511,754)	(399,721)
Less: retainage payable	-	(122,155)
Less: deferred inflow of resources on refunding	-	(31,033)
	$ 248,041,509	$ 265,244,018

NOTE 8. LEASES

Capital Leases

In prior fiscal years, the City has obtained lease financing for the purchase of computer equipment, lighting equipment, other machinery and equipment, and fire trucks with accessories. In June 2019, the City obtained lease financing of $639,209 for the purchase of a sweeper truck. This lease has an interest rate of 2.85% maturing June 2024. Principal and interest payments of $11,453 are due in monthly installments commencing on July 2019 through June 2024. In November 2018, the City obtained lease financing of $750,000 for the purchase of a fire truck. This lease has an interest rate of 3.93% maturing November 2028. Principal and interest payments of $92,146 are due in annual installments commencing on November 2018 through November 2028. Title to the assets is held in the name of the City and the banks as lien holder. The City insures the assets and accounts for the leasing arrangements. During 2020, the City entered into a general obligation restructuring bonds settlement which effectively restructured all of the capital leases except for the fire truck lease into one debt service schedule (2020A). The following is a schedule of the City's capital leases as of September 30, 2021, not included in the debt restructuring:

	Stated Interest Rate	Present Value of Remaining Payments as of September 30, 2021
Governmental activities:		
Fire truck	3.93%	622,194
Total governmental activities		622,194
Total capital lease obligations		$ 622,194

Equipment and related accumulated amortization under capital lease are as follows:

Governmental activities:	
Fire truck	$ 749,995
Less: accumulated depreciation	(89,999)
Net value	$ 659,996

NOTE 8. LEASES (CONTINUED)

Capital Leases (Continued)

As of September 30, 2021, capital lease annual amortizations are as follows:

Year Ending September 30,	Governmental Activities
2022	$ 92,146
2023	92,146
2024	92,146
2025	92,146
2026	92,146
2027 – 2030	276,439
Less: interest	(114,975)
Present value of remaining payments	$ 622,194

Amortization of leased equipment under capital assets is included with depreciation expense.

NOTE 9. LONG-TERM DEBT

The following schedule reflects the debt transactions for governmental activities for the year ended September 30, 2021:

Governmental activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
General obligation bonds	$ 40,772,464	$ 11,805,000	$ (2,038,700)	$ 50,538,764	$ 2,140,800
Limited obligation bonds	365,000	-	(20,000)	345,000	20,000
Special obligation bonds	35,000,000	45,850,000	(1,230,000)	79,620,000	2,920,000
Notes payable	-	7,204,267	-	7,204,267	-
Capital leases payable	687,329	-	(65,135)	622,194	67,694
Compensated absences	2,658,271	1,434,985	(1,432,274)	2,660,982	1,862,687
Claims and judgements	28,000	-	-	28,000	-
	79,511,064	66,294,252	(4,786,109)	141,019,207	7,011,181
Plus bond premium	5,059,634	7,065,778	(613,658)	11,511,754	1,041,065
Total governmental activities	$ 84,570,698	$ 73,360,030	$ (5,399,767)	$ 152,530,961	$ 8,052,246

NOTE 9. LONG-TERM DEBT (CONTINUED)

The following schedule reflects the debt transactions for business-type activities for the year ended September 30, 2021:

Business-type activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
General obligation bonds	$ 53,503,536	$ 11,635,000	$ (3,991,300)	$ 61,147,236	$ 954,200
Special obligation bonds	10,700,000	-	-	10,700,000	3,385,000
Notes payable	7,276,100	4,696,950	(635,905)	11,337,145	-
Compensated absences	81,468	65,068	(64,692)	81,844	57,291
	71,561,104	16,397,018	(4,691,897)	83,266,225	4,396,491
Plus bond premium	625,994	-	(226,273)	399,721	99,303
Total business-type activities	$ 72,187,098	$ 16,397,018	$ (4,918,170)	$ 83,665,946	$ 4,495,794

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

In December 2014, the City issued $30,000,000 of general obligation bonds with interest rates varying between 1.5-3.4% to fund various capital projects throughout the City. $16,000,000 of this general obligation bond was used for governmental related projects and $14,000,000 was used to fund water and sewer related projects.

NOTE 9. LONG-TERM DEBT (CONTINUED)

General Obligation Bonds (Continued)

General obligation bonds generally are issued as serial bonds with certain amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Original Amount	Issue Date	Interest Rate	Outstanding Amount	Due in One Year
Governmental Activities:					
GO Refunding - Public Improvement	$ 15,025,000	9/10/2014	2.00-5.00%	$ 6,213,600	$ 1,340,800
GO Public Improvement	16,000,000	12/18/2014	1.50-3.40%	11,640,000	800,000
GO Restructure Bond Series 2020 A	9,628,000	6/30/2020	1.00-2.31%	9,628,000	-
GO Restructure Bond Series 2020 B	11,252,164	6/30/2020	1.50-2.95%	11,252,164	-
GO Restructure Bond Series 2021	11,805,000	8/26/2021	1.83-3.23%	11,805,000	-
Total governmental activities	$ 63,710,164			$ 50,538,764	$ 2,140,800
Business-type Activities:					
GO Refunding	$ 2,850,000	9/10/2014	2.00-5.00%	$ 1,176,400	$ 254,200
GO Revenue	14,000,000	12/18/2014	1.50-3.40%	10,171,000	700,000
GO Refunding	18,465,000	6/30/2015	2.00-5.00%	2,345,000	-
GO Restructure Bond Series 2020 A	13,422,000	6/30/2020	1.00-2.31%	13,422,000	-
GO Restructure Bond Series 2020 B	22,397,836	6/30/2020	1.50-2.95%	22,397,836	-
GO Restructure Bond Series 2021	11,635,000	8/26/2021	1.83-3.23%	11,635,000	-
Total business-type activities	$ 82,769,836			$ 61,147,236	$ 954,200

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

Year Ending	Governmental Activities		Business-type Activities		
September 30,	Principal	Interest	Principal	Interest	Total
2022	$ 2,140,800	$ 1,258,331	$ 954,200	$ 1,301,119	$ 5,654,450
2023	5,016,090	1,245,873	4,647,910	1,341,507	12,251,380
2024	4,550,448	1,129,745	6,226,552	1,254,181	13,160,926
2025	4,347,406	1,024,031	7,045,594	1,148,299	13,565,330
2026	2,951,004	930,507	7,115,996	1,010,406	12,007,913
2027-2031	12,087,081	3,661,983	22,084,919	3,178,438	41,012,421
2032-2036	9,505,067	2,244,231	5,855,933	1,561,052	19,166,283
2037-2041	5,399,867	1,193,586	3,516,133	907,388	11,016,974
2042-2046	4,541,001	448,324	3,699,999	365,959	9,055,283
	$ 50,538,764	$ 13,136,611	$ 61,147,236	$ 12,068,349	$ 136,890,960

NOTE 9. LONG-TERM DEBT (CONTINUED)

General Obligation Bonds (Continued)

In 2020, the City issued General Obligation Restructuring Bonds, Series 2020A and 2020B in the amount of $23,050,000 and $33,650,000 respectively as of June 30, 2020. The bonds were issued to restructure debt obligations and to pay the related costs of authorization, issuance, sale, validation, and delivery of Series 2020A and 2020B. The interest rate on the Series 2020A is 1.00 – 2.31% and the interest rate on the Series 2020B bond is 1.50 – 2.95%. The Series 2020A bond was split between general debt obligations and business-type debt obligations 58% and 42%, respectively. The Series 2020B bond was split between general debt obligations and business-type debt obligations 67% and 33%, respectively.

In 2021, the City issued General Obligation Restructuring Bonds, Series 2021 in the amount of $23,440,000, respectively, as of August 26, 2021. The bonds were issued to restructure debt obligations and to pay the related costs of authorization, issuance, sale, validation, and delivery of Series 2021. The interest rate on the Series 2021 is 1.83 – 3.23%. The Series 2021 bond was split between general debt obligations and business-type debt obligations 50% and 50%, respectively.

Prior Year Defeasance of Debt

The City has at various times entered into advance refunding transactions related to certain issues of its bonded debt. A portion of the proceeds of the refunding bond issues were placed in trust and used to purchase securities to meet all debt service requirements of the refunded debt. The liability for the refunded bonds and the related securities and escrow accounts were not included in the accompanying financial statements as the City defeased its obligations for payment of the refunded debt upon completion of the refunding transactions.

At September 30, 2021, refunded bond issues and the related principal payable from escrow is as follows:

Bond Issue	Principal Balance
2000 MDB Promissory Note	$ 2,590,000
2001 MDB Promissory Note	1,085,000
1998 Refunded Bonds	1,760,000
2003 Refunded Bonds	2,795,000
2005 Refunded Water and Sewer Bonds	3,160,000
2007 Refunded Bonds	7,485,000
Total	$ 18,875,000

NOTE 9. LONG-TERM DEBT (CONTINUED)

Limited Obligation Bond

The City issued tax increment financing bonds to encourage economic development of certain areas of the City. The original amount of tax increment financing bonds issued in the prior year was $480,000. This bond has an interest rate of 4.0% with principal maturing September 2034.

The principal and interest on tax increment financing bonds are paid from the increase in sales tax revenue that is generated from the developed area. These bonds are generally issued as 10 or 20 year serial bonds with varying amounts of principal maturing each year. Tax increment financing bonds outstanding as of September 30, 2021, are as follows:

Purpose	Original Amount	Issue Date	Interest Rate	Outstanding Amount	Due in One Year
TIF Bond	$ 480,000	9/23/2014	4.00%	$ 345,000	$ 20,000

Annual debt service requirements to maturity for tax increment financing bonds are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 20,000	$ 13,800	$ 33,800
2023	20,000	13,000	33,000
2024	25,000	12,200	37,200
2025	25,000	11,200	36,200
2026	25,000	10,200	35,200
2027-2031	135,000	35,800	170,800
2032-2034	95,000	7,800	102,800
	$ 345,000	$ 104,000	$ 449,000

NOTE 9. LONG-TERM DEBT (CONTINUED)

Special Obligation Bonds

The City issued special obligation bonds to provide funding for various capital improvement projects. The notes are also direct obligations of the City and pledge the full faith and credit of the City.

Governmental Activities	Original Amount	Issue Date	Outstanding Amount	Due in One Year
SO Refunding -				
Public Improvement Paving	$ 35,000,000	10/19/2017	$ 33,770,000	$ 1,290,000
MIMA Bonds	45,850,000	8/19/2021	45,850,000	1,630,000
	$ 80,850,000		$ 79,620,000	$ 2,920,000
Business-type Activities				
SO Refunding	$ 47,565,000	4/7/2005	$ 10,700,000	$ 3,385,000

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

Year Ending	Governmental Activities		Business-type Activities		
September 30,	Principal	Interest	Principal	Interest	Total
2022	$ 2,920,000	$ 3,524,746	$ 3,385,000	$ 561,750	$ 10,391,496
2023	2,980,000	3,468,900	3,565,000	384,038	10,397,938
2024	3,130,000	3,318,150	3,750,000	196,875	10,395,025
2025	3,285,000	3,159,900	-	-	6,444,900
2026	3,455,000	2,993,650	-	-	6,448,650
2027-2031	19,995,000	12,231,825	-	-	32,226,825
2032-2036	19,395,000	7,428,575	-	-	26,823,575
2037-2041	10,710,000	3,662,000	-	-	14,372,000
2042-2046	6,205,000	2,273,200	-	-	8,478,200
2047-2051	7,545,000	928,800	-	-	8,473,800
	$ 79,620,000	$ 42,989,746	$ 10,700,000	$ 1,142,663	$ 134,452,409

NOTE 9. LONG-TERM DEBT (CONTINUED)

Notes Payable (Continued)

Gulfport Redevelopment Commission – Line of Credit

In December 2016, Gulfport Redevelopment Commission entered into a line of credit arrangement with BancorpSouth Bank, which carries a maximum possible balance of $14,000,000. This loan has an interest rate of 2.71%. As September 30, 2021, the line of credit balance was $11,337,145. Collateral used to secure the loan is the assignment of ground lease agreements and is guaranteed by the City.

Hurricane Zeta Debris – Line of Credit

In December 2020, the City entered into a line of credit arrangement with The First, a National Banking Association, which carries a maximum possible balance of $8,000,000. This loan has an interest rate of 2.17%. As September 30, 2021, the line of credit balance was $7,204,267. The line of credit will be used to fund the debris removal program created in the wake of the destruction caused by Hurricane Zeta.

Compensated Absences

The City's policies relative to compensated absences, method of computing accrued liabilities and reporting are discussed at Note 1. The General Fund and the Water & Sewer Fund have been primarily used in prior years to liquidate the liability for compensated absences.

Claims and Judgments

The City has a commitment to pay life insurance benefits of $1,000 upon the death of each retiree included in the Firemen's and Policemen's Disability and Relief Plan. The City elected to cancel its insurance policy covering such claims and self-insure these benefits. As a result, a total of $85,000 was recorded for the 85 remaining retirees receiving benefits effective October 1, 1992. As of September 30, 2021, a total of 28 retirees and employees remain covered under the system. Accordingly, a liability in the amount of $28,000 has been included in the General Long-term Debt at September 30, 2021. None of the liability for these benefits is estimated to be paid within one year.

NOTE 9. LONG-TERM DEBT (CONTINUED)

Notes Payable (Continued)

Legal Debt Margin

Legal Debt Margin – The amount of general obligation bonded debt that can be incurred by the City is limited by state statute. Total outstanding general obligation bonded debt during a year can be no greater than 15% of assessed value of the taxable property within the City, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a city issues bonds to repair or replace washed out or collapsed bridges on the public roads of the city. As of September 30, 2021, the amount of outstanding general obligation bonded debt was equal to 4.90% of the latest property assessments.

Mississippi law limits the amount of general obligation debt a municipality may issue to 15% of total assessed valuation. The City's total assessed valuation is $872,115,251; therefore, the 15% limitation equals: $130,817,288; less general obligation bonds outstanding of $111,686,000, leaving a margin for further debt issuance of $19,131,288.

No-commitment Debt

In November 2015, the City authorized the Hospital Revenue Refunding Bond, Series 2015A, in the amount of $8,560,000, with interest rate of 1.5%. This issue refunded the Hospital Revenue and Refunding and Improvement Bonds Series 1994A, in the amount of $8,500,000, with an interest rate of 5.8% to 6.2%.

In June 2016, the City authorized the Hospital Revenue Refunding Bond, Series 2016, in the amount of $49,270,000, with interest rate of 5% maturing in 2031. The series 2016 Bonds were issued with a premium of approximately $9,311,309. This issue refunded the Hospital Revenue Bond, Series 2001, in the amount of $60,000,000, with an interest rate of 5.5% to 5.8%.

As of September 30, 2021, the aggregate outstanding balance for the Hospital Revenue Refunding Bonds plus unamortized premium was $45,133,507. These bonds do not constitute a liability of the City, are not a charge against its general credit or taxing powers and, accordingly, are not included in the City's General Long-term Debt. However, as more fully discussed at Note 16, Memorial Hospital at Gulfport is a joint venture of the City and Harrison County.

NOTE 10. RETIREMENT PLANS

Defined Benefit Pension Plans

The City participates in two retirement systems administered by the Public Employees' Retirement System of Mississippi (PERS). Both systems are defined benefit plans and include a multi-employer; cost-sharing pension plan and an agent multi-employer pension plan as described below:

General Information about the Pension Plans

Public Employees' Retirement System

Plan Description. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. Section 25-11-1 et seq.1972 (as amended) and may be amended only by the Mississippi Legislature. 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. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public Cities. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring.

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0% 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. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007).

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Public Employees' Retirement System (Continued)

PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 2.75% of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3% compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2021, was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature.

Municipal Retirement Systems

Plan Description. The City contributes to the Municipal Retirement Systems (MRS) Fire and Police Disability and Relief Funds, an agent multiple-employer defined benefit pension plan administered by the Public Employees' Retirement System of Mississippi. MRS provides retirement and disability benefits and death benefits to plan members and beneficiaries. At June 30, 2021, the date of the most recent actuarial verification available, the MRS are composed of 17 separate municipal retirement and fire and police disability and relief systems. Benefit provisions are established by Miss. Code Ann. 1972 Section 21-29, Articles 1,3,5,7, and annual local and private legislation and may be amended only by the State of Mississippi Legislature.

Benefits provided. Membership in the Fire and Police Disability and Relief Funds was granted to all City uniformed police officers and fire fighters who were not already members of PERS and who were hired prior to July 1, 1976. Employees hired after July 1, 1976, automatically become members of PERS. MRS was fully closed to new members July 1, 1976. Members who terminate employment from all covered employers and are not eligible to receive monthly retirement benefits may request a refund of employee contributions. As of September 30, 2021, the plan has 78 inactive members or their beneficiaries are currently receiving benefits, no inactive members entitled to but not yet receiving benefits and no active members. Participating employees who retire regardless of age with at least 20 years of credited service are entitled to an annual retirement allowance payable monthly for life, in an amount equal to 50% of their average monthly compensation and an additional 1.7% for each year of credited service over 20 years not to exceed 66-2/3% of average monthly compensation.

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Municipal Retirement Systems (Continued)

Contributions. Plan contributions are based on the value of taxable property adjusted to reflect all property-related contributions, and the millage rates applied to the assessed property. A new funding policy was implemented in February 2011 which extends contributions past 2020. The certified millage rate from the June 30, 2021 valuation is 1.23 mills, therefore, the millage rate effective October 1, 2021, is 1.23 mills.

Net Pension Liability and Pension Expense

At September 30, 2021, the City reported a net pension liability of $57,396,268 in the governmental activities and $1,775,142 in the business-type activities for a total of $59,171,410 for its proportionate share of the PERS net pension liability. A net pension liability in the amount of $8,456,366 was included within the City's net pension liability for governmental activities for its share of the MRS net pension liability.

The net pension liabilities were measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the PERS net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2021, the City's proportion was 0.40%.

For the year ended September 30, 2021, the City recognized PERS pension expense for governmental activities of $2,874,959 and $88,916 for business-type activities. For the year ended September 30, 2021, the City recognized MRS pension expense in its governmental activities of $225,072.

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Schedule of Changes in Net Pension Liability

The change in Net Pension Liability, for PERS, for the fiscal year ended September 30, 2021, is as follows:

Mississippi Public Employees' Retirement System (PERS)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance	$ 190,987,218	$ 112,631,934	$ 78,355,284
Changes for the year:			
Service cost	2,880,910	-	2,880,910
Interest	14,159,688	-	14,159,688
Differences between expected and actual experience	725,689	-	725,689
Assumption changes	5,881,965	-	5,881,965
Contributions – employer	-	4,631,585	(4,631,585)
Contributions – employee	-	2,381,503	(2,381,503)
Net investment income	-	34,975,883	(34,975,883)
Benefit payments, including refunds of employee contributions	(12,395,600)	(12,395,600)	-
Administrative expense	-	(62,817)	62,817
Other changes	(2,083,744)	(1,177,772)	(905,972)
Net changes	9,168,908	28,352,782	(19,183,874)
Ending Balance	$ 200,156,126	$ 140,984,716	$ 59,171,410

A schedule of Net Changes in the City's Proportionate Share of Net Pension Liability and Related Ratios, in addition to the information above, includes multi-year trend information (beginning with FY 2017) and is presented in the Required Supplementary Information Section as listed in the table of contents.

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Schedule of Changes in Net Pension Liability (Continued)

The change in Net Pension Liability for MRS for the fiscal year ended September 30, 2021, is as follows:

Mississippi Municipal Retirement Systems' Fire and Police Disability and Relief Funds (MRS)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance	$ 17,550,526	$ 7,993,053	$ 9,557,473
Changes for the year:			
Interest	1,291,717	-	1,291,717
Differences between expected and actual experience	(33,567)	-	(33,567)
Assumption changes	(164,865)	-	(164,865)
Contributions – employer	-	93,363	(93,363)
Net investment income	-	2,102,896	(2,102,896)
Benefit payments, including refunds of employee contributions	(1,766,424)	(1,766,424)	-
Administrative expense	-	(1,867)	1,867
Other changes	-	-	-
Net changes	(673,139)	427,968	(1,101,107)
Ending Balance	$ 16,877,387	$ 8,421,021	$ 8,456,366

A schedule the City’s Proportionate Share of the Net Changes in Net Pension Liability and Related Ratios – MRS, in addition to the information above, includes multi-year trend information (beginning with FY 2017), and is presented in the Required Supplementary Information Section as listed in the table of contents.

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			
	PERS		MRS	
	Governmental Activities	Business-type Activities	Governmental Activities	Total
Differences between expected and actual experience	$ 917,765	$ 28,385	$ -	$ 946,150
Changes in actuarial assumptions	4,416,613	136,596	-	4,553,209
City contributions subsequent to the measurement date	1,285,177	39,748	-	1,324,925
Total	$ 6,619,555	$ 204,729	$ -	$ 6,824,284

	Deferred Inflows of Resources			
	PERS		MRS	
	Governmental Activities	Business-type Activities	Governmental Activities	Total
Net difference between projected and actual earnings on pension plan investments	$ 17,285,307	$ 534,597	$ 943,630	$ 18,763,534
Total	$ 17,285,307	$ 534,597	$ 943,630	$ 18,763,534

NOTE 10. RETIREMENT PLANS (CONTINUED)

General Information about the Pension Plans (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Deferred outflows of resources in the amount of $1,324,925 is related to the City's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ending September 30, 2022.

Under the PERS retirement plan deferred liabilities and assets, with the exception of differences between projected and actual investment earnings, are amortized over the average of expected remaining service lives. Differences between projected and actual investment earnings are amortized over five years.

Under the MRS pension plan, unfunded liabilities are amortized over a closed 30-year period from within 15 years remaining as of June 30, 2021, as a level percent of the municipality's assessed valuation.

The remaining net amount of $11,376,915 will be recognized in pension expense as follows:

Year ending September 30,	PERS	MRS	Total
2022	$ 2,126,653	$ (205,211)	$ 1,921,442
2023	2,097,873	(199,932)	1,897,941
2024	2,785,786	(228,821)	2,556,965
2025	5,310,233	(309,666)	5,000,567
	$ 12,320,545	$ (943,630)	$ 11,376,915

NOTE 10. RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PERS	MRS
Inflation	2.40%	2.75%
Salary increases	2.65 - 17.90%, including inflation	3.00 - 4.50%, including inflation
Investment rate of return	7.55% (net of pension plan investment expense, including inflation	6.25% (net of pension plan investment expense, including inflation

The table for post-retirement mortality rates used in evaluating allowances to be paid was the PubS.H-2010(B) Retiree Table with the following adjustments:

- For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.
- For females, 84% of the female rates up to age 72, 100% for ages above 76.
- Projection scale MP-2020 is used to project future improvements in life expectancy generationally.

The PubT.H-2010 Disabled Retiree Table is used for disabled retirees with the following adjustments:

- For males, 134% of male rates at all ages.
- For females, 121% of female rate at all ages.
- Projection scale MP-2020 to project future improvements in life expectancy generationally.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the four-year period ended June 30, 2018. The experience report is dated October 9, 2018.

For the PERS pension plan, the long-term expected rate of return on the investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of the plans' investment expense and the assumed rate of inflation) 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 rate of return by the target asset allocation percentage and by adding expected inflation.

NOTE 10. RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (Continued)

The 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	1.00	-1.00
Total	100.00 %	

For the MRS pension plan, the actuarial value of assets recognizes a portion of the difference between the market value of assets and the expected actuarial value of assets, based on the assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected actuarial value. Actuarial value of assets was set equal to the market value on September 30, 2006, and smoothing commenced in 2007. Actuarial assets were allocated to individual cities in the same proportion that their market value of assets was to the total market value of assets for all cities.

Discount Rate

The discount rate used to measure the total pension liability for PERS and MRS was 7.55%, which was based on the future long-term expected rate of return of 7.55%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions for PERS will be made at rates set in the Board’s Funding Policy. 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 investments was applied to all periods of projected benefit payments to determine each plan’s total pension liability.

NOTE 10. RETIREMENT PLANS (CONTINUED)

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.55%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.55%) or one percentage-point higher (8.55%) than the current rate:

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
City's proportionate share PERS	$ 83,800,589	$ 59,171,410	$ 38,875,008
City's proportionate share MRS	9,823,171	8,456,366	7,270,982

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the separately issued PERS financial reports for PERS and MRS plans which can be obtained at www.pers.ms.gov.

Five-year Trend Information

The following table provides the employer contribution to PERS and MRS for the last five fiscal years:

	Employer Contributions	
Year ended September 30,	PERS	MRS
2021	$ 4,682,646	$ 93,363
2020	4,742,904	521,352
2019	4,340,112	898,820
2018	4,344,857	945,713
2017	4,275,125	997,404

NOTE 10. RETIREMENT PLANS (CONTINUED)

Deferred Compensation Plan

The Mississippi PERS offers the City's employees voluntary participation in a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Effective January 1, 1997, the Plan was amended by the State in accordance with the provisions of IRC Section 457(g). On that date, assets of the Plan were placed in trust by the State for the exclusive benefit of participants and their beneficiaries. The requirements of that IRC Section prescribe that the assets are no longer subject to the claims of the City's general creditors. Accordingly, the assets and the liabilities for the compensation deferred by plan participants were removed from the City's financial statements during the year ended September 30, 1997. As of September 30, 2021 and 2020, assets held by PERS for participants employed by the City approximated $7,808,202 and $7,354,560, respectively.

NOTE 11. OTHER POST-EMPLOYMENT BENEFITS

The City of Gulfport Insurance Committee administers the City's self-insured medical and dental plan. City retirees may obtain health and dental insurance by participating in a group with active employees. The retirees now pay 100% of their health insurance premiums, therefore, the City no longer has a post-employment healthcare benefit reportable under GASB 75 as a single employer defined benefit health care plan.

NOTE 12. UNEMPLOYMENT COMPENSATION FUND

In accordance with Mississippi Code Section 71-5-359(f), the City has obtained a surety bond and posted this bond with the Mississippi Employment Security Commission in lieu of maintaining a cash reserve.

NOTE 13. RISK MANAGEMENT

Description

The City's risk management activities are recorded in the Claims Contingency Fund and the Group Life and Health Fund. The purpose of these funds is to administer general liability, police professional liability, automobile and property liability, workers' compensation, employee life, and employee health insurance programs of the City on a cost-reimbursement basis. These funds account for the risk financing activities of the City but do not constitute a transfer of risk from the City.

In compliance with the Tort Claims Act, Chapter 46 of Title 11 and as amended by the 1993 Legislature, Section 11-46-17(3) requires all municipalities from and after October 1, 1993, to obtain such policies of insurance, establish self-insurance reserves, or provide a combination of insurance and reserves necessary to cover all risks of claims and suits for which a municipality may be liable under the Tort Claims Act. In order to assure compliance with the Tort Claims Act, House Bill 417 established the Mississippi Tort Claims Board. Municipalities are required to submit plans of insurance, self-insurance and or reserves to the Tort Claims Board for approval.

The City is in compliance with the above by providing a combination of insurance and reserves for its tort liabilities, as well as for all of its other risk management activities. A description of these programs is included below.

Significant losses are covered by commercial insurance. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The following summary reflects the City's insurance coverage and self-insured risk retention (SIR):

Workers' Compensation		
Per occurrence deductible (SIR)	$	750,000
Per occurrence deductible (Public Safety)	$	1,000,000
Annual aggregate risk of loss through deductibles	$	2,967,009
Specific excess coverage in force		Statutory
Employee Health Insurance		
Per occurrence deductible (SIR)	$	160,000
Annual aggregate risk of loss through deductibles		No Limit

NOTE 13. RISK MANAGEMENT (CONTINUED)

Description (Continued)

General and Other Liability Coverage

Per occurrence deductible (SIR)	$	100,000
Annual aggregate risk of loss through deductibles	$	700,000
MS statutory cap	$	500,000
Specific excess coverage in force		
General liability, Employee benefit plan liability		$1 million/occurrence; $3 million aggregate
Professional liability		$2 million/occurrence; $4 million aggregate
Automobile, Garagekeepers liability		$1 million/$250,000
CyberFirst liability		$1 million aggregate

Property Coverage

Named windstorm	7.5% Per Occurrence, Per Location, subject to $50K Minimum
All other wind	50,000
All other perils	$100,000/occurrence
Wind on water towers	No coverage
Specific excess coverage in force	
Buildings	82,965,049
Contents	6,541,775
Signs	14,624,871

Claims Liability

The City records an estimated liability for employee health care, workers' compensation, torts, and other claims against the City. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

NOTE 13. RISK MANAGEMENT (CONTINUED)

Unpaid Claims Liabilities

The funds establish a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the City from October 1, 2020 to September 30, 2021:

	Claims Contingency	Group Health and Life
Liability balance, October 1, 2019	$ 737,025	$ 466,510
Claims and changes in estimates	704,015	5,414,611
Claims payments	(712,331)	(5,532,471)
Liability balance, September 30, 2020	728,709	348,650
Claims and changes in estimates	505,158	2,922,894
Claims payments	(874,955)	(2,935,201)
Liability balance, September 30, 2021	$ 358,912	$ 336,343
Assets available to pay claims at September 30, 2021	$ 3,429,004	$ 530,900

The City's third-party claims administrator develops the City's reserves, including estimates for claims incurred but not reported. Administrative officials have reviewed the reserve estimates and consider them fairly stated. Additionally, the liability has been actuarially evaluated and found to be reasonable.

NOTE 14. OTHER COMMITMENTS AND CONTINGENCIES

Federal Grants

In the normal course of operations, the City receives grant funds from various Federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds.

Management has determined that any liability for reimbursement, which may arise as the result of these audits, is not believed to be material to the financial statements.

NOTE 14. OTHER COMMITMENTS AND CONTINGENCIES (CONTINUED)

Litigation

The City is party to various legal proceedings, which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the City. In addition, the City currently has approximately $358,912 accrued in the Claims Contingency Fund for pending or threatened litigation for which unfavorable outcome is considered probable. See Note 13 for treatment of claims incurred but not reported and other tort liability information.

Contract Commitments

Construction Contracts – The following significant contracts were outstanding at September 30, 2021:

	Contract Amount	Expended to Date	Remaining Commitment
25th Ave and 18th Street Drainage	$ 155,610	$ 112,988	$ 42,622
Bayou View Water Tank Replacement	2,472,666	2,320,936	151,730
20th Avenue	578,557	435,348	143,209
Inconnecting Gulfport	1,570,745	1,287,689	283,056
	$ 4,777,578	$ 4,156,961	$ 620,617

NOTE 15. TAX ABATEMENTS

As of September 30, 2021, the City provides tax abatements through various state and local programs subject to the requirements of GASB Statement No. 77. State programs are authorized through Section §57-75-5(f) of Miss. Code Ann. 1972 and local programs are authorized through resolutions by the Harrison County Supervisors and City Council. These programs are as follows:

Program	Benefit	Eligibility Requirements
Fee-in-Lieu	A company may be approved by local authorities to pay a fee in lieu of standard property taxes. This negotiated fee is valid for 10 years but cannot be less than 1/3 of the property tax levy.	The City may consider a fee-in-lieu agreement when a company's private investment in land, building(s) and equipment exceeds $100 million.
Real and Personal Property Tax Exemptions	An exemption from property taxes on land, building and equipment is available for up to 10 years. School taxes are not exempt.	Eligible businesses include: manufacturers, processors, research and development facilities, refineries, warehouse and distribution facilities, data and information processing companies and telecommunications and technology-intensive industries. The City Council must approve the exemption.
Exemption on In-state Inventory	An exemption from property taxes on finished goods that will remain in Mississippi is available. School taxes are not exempt. Any taxes paid become a direct credit to Mississippi income tax.	Manufacturers, processors, distributors, wholesalers or retailers are eligible. The City Council must approve the exemption.
Free Port Warehouse Exemption	An exemption from property taxes paid on finished goods inventories leaving Mississippi is available. The exemption may be for all property taxes and may be perpetual.	The City Council must approve the exemption.
Broadband Technology Tax (income, franchise)	An exemption from state income taxes and franchise fees paid to local governments.	Approved by the State of Mississippi.

NOTE 15. TAX ABATEMENTS (CONTINUED)

Total tax abatements as of September 30, 2021 are as follows:

Program	Term	Abatement Period Ends	Assessed Value	Estimated Tax Abated
Property Tax Exemptions	7 years	2021	$ 7,277,684	$ 247,441
	7 years	2022	81,799	2,781
	7 years	2023	267,646	9,100
	7 years	2024	465,067	15,812
	7 years	2025	2,511,956	85,406
	7 years	2026	467,808	15,905
	10 years	2027	584,330	19,867
Free Port Warehouse Exemptions	Open	N/A	4,929,031	167,587
Total tax abatements			$ 16,585,321	$ 563,899

In addition, the City derives authority for tax abatement under the Tax Increment Financing Act, Section 21-45-1 through Section 21-45-21 of the Miss. Code Ann. 1972. Under these statutes, any municipality may enter into agreements with any developer whereby the developer will agree to construct, operate and maintain buildings or other facilities or improvements included within such projects as are provided in a redevelopment plan. In addition, Section 17-21-5 of the Miss. Code Ann. 1972, allows cities to exempt any or all municipal ad valorem taxes, excluding school districts, to any privately owned new or improvements to structures within a designated business district, historic landmark/preservation district, urban renewal or redevelopment district.

These redevelopment districts for the City are located in downtown Gulfport, property north of highway 49 and Mississippi City.

NOTE 16. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS

Joint Ventures

Memorial Hospital at Gulfport

Memorial Hospital at Gulfport (MHG) is an acute care, not-for-profit community hospital jointly owned by the City and the Gulfport-West Harrison County Hospital District. The Board of Trustees of MHG pursuant to Section 41-13-15 et seq. Miss. Code Ann. 1972, as amended operates it. MHG is classified as a joint venture between the City and the Gulfport-West Harrison County Hospital District. The following is a synopsis of MHG's financial statements as of and for the year ended September 30, 2021, a copy of which is on file at the administrative offices of Memorial Hospital located at 4500 13th Street, Gulfport, Mississippi 39501, or may be acquired by calling (228) 865-3078.

NOTE 16. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

Joint Ventures (Continued)

Memorial Hospital at Gulfport (Continued)

Memorial Hospital at Gulfport
Statement of Net Position

Assets		
Current assets	$	167,472,919
Noncurrent cash and investments		120,110,450
Capital assets, net		155,608,776
Other assets		23,061,883
Total assets		466,254,028
Deferred Outflow of Resources		11,141,718
Liabilities		
Current liabilities		137,631,112
Long-term liabilities		72,259,923
Total liabilities		209,891,035
Deferred Inflow of Resources		17,270,878
Net position		
Net investment in capital assets		108,871,820
Restricted		7,407,041
Unrestricted		133,954,972
Total net position	$	250,233,833

The City has no transactions with MHG that are included in the City's financial statements. All general obligation bonds issued on behalf of Memorial Hospital were paid off during prior fiscal years. See Note 9 for additional information pertaining to conduit debt issued for Memorial Hospital at Gulfport.

NOTE 16. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

Jointly Governed Organizations

Gulfport-Biloxi Regional Airport Authority

The Gulfport-Biloxi Regional Airport Authority was chartered on August 25, 1977, and assumed control of the Airport on October 1, 1977. The Authority is comprised of one appointee each from the local governmental units of the City of Gulfport, the City of Biloxi, and Harrison County. These governmental units have agreed to subsidize the Airport annually, if necessary. During the past fiscal year, the City did not provide any funding to the Gulfport-Biloxi Regional Airport.

Harrison County Library System

On May 18, 1976, the City entered into an agreement with the Board of Trustees of the Biloxi Public Library, the City of Gulfport, the Board of Supervisors of Harrison County, the Board of Trustees of the Gulfport-Harrison County Library, the City of Pass Christian, and the Board of Trustees of the Pass Christian Public Library to mutually cooperate in securing a more economical public library system through combined resources, interests, materials and facilities to be known as the Harrison County Library System. There are no specific monetary terms in the agreement and the City has no equity interest in the organization. However, a budget is approved every year by the County Library Board, which stipulates the amount of funds needed from the participating municipalities and various other funding sources. The City contributed $404,000 for the year ended September 30, 2021. This agreement is cancelable upon 60 days written notice prior to the end of the fiscal year and therefore, the City does not have an ongoing financial responsibility.

NOTE 17. DEFICIT FUND BALANCE/NET POSITION

The following funds have a deficit in fund balance/net position at September 30, 2021:

Group Health and Life Fund – $465,862

The fund deficit will be reduced through intergovernmental revenues.

NOTE 18. RESTATEMENT OF PRIOR YEAR NET POSITION

In fiscal year 2021, the City adopted GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on: 1) whether a government is controlling the assets of the fiduciary activity, and 2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The City restated beginning net position for the Fiduciary Funds for the cumulative effect of this accounting change. These changes are in accordance with generally accepted accounting principles.

	Fiduciary Funds
Net position, fiduciary funds, as previously reported	$ -
Change in accounting principle due to the implementation of GASB Statement No. 84	163,120
Net position, fiduciary funds, as restated	$ 163,120

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
NOTE TO THE BUDGETARY SCHEDULE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Budgetary Presentation

State statues authorize the State Auditor to regulate the municipal budget process. Expenditures must be defined to the minimum level prescribed by the State Auditor. The State Auditor has set this level at the purpose level. Municipalities are prohibited from spending in excess of the lowest level adopted in the budget except for capital outlay, election expense and emergency warrants.

The budgetary comparisons present budget figures at the legal level of control. The City Council formally adopts the annual budget for the General Fund with revenues segregated by source (ad valorem tax, licenses and permits, intergovernmental, etc.). The General Fund expenditure budget is set at the character level (current, capital outlay, debt service) for each department (function) with current expenditures further detailed at the object level (personal services, supplies, and other services).

The budgets for revenues are on a cash basis – revenue is recognized if actually received within the year. Budgeted expenditures are on the cash basis with allowance for encumbrances for goods and services actually received prior to year- end and liquidated (paid) within thirty days after year-end.

Accounting principles applied in preparation of the budget comparison statements differ from the generally accepted accounting principles used in preparation of the fund statements. These differences in the principles used results in timing differences in the recognition of revenue and expenditures. At the bottom of the schedule is a reconciliation of the General Fund Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual – Budget Basis to the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds.

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final
	Original	Final	Budget Basis	Budget
REVENUES				
Property taxes	$ 21,833,200	$ 21,833,200	$ 20,887,181	$ (946,019)
Sales taxes	23,627,483	23,627,483	29,423,831	5,796,348
Gaming fees	3,320,000	3,320,000	4,744,384	1,424,384
Licenses, permits and franchise fees	4,800,000	4,800,000	5,264,122	464,122
Intergovernmental	2,388,662	2,687,807	13,899,712	11,211,905
Charges for services/rents/leases	2,400,000	2,467,136	1,561,091	(906,045)
Fines and fees	900,000	900,000	816,242	(83,758)
Interest income	430,340	430,340	671,783	241,443
Miscellaneous/other	139,660	213,041	3,016,967	2,803,926
Total revenues	59,839,345	60,279,007	80,285,313	20,006,306
EXPENDITURES				
Current:				
General government:				
Personnel services	5,229,767	5,046,057	4,790,168	255,889
Supplies	101,621	101,872	77,082	24,790
Other services and charges	6,056,929	18,656,848	4,769,365	13,887,483
Capital outlay	98,628	258,008	76,122	181,886
Total general government	11,486,945	24,062,785	9,712,737	14,350,048
Public safety:				
Personnel services	26,819,190	26,778,943	25,562,186	1,216,757
Supplies	2,110,761	2,355,813	1,922,898	432,915
Other services and charges	2,154,693	2,244,281	1,886,231	358,050
Capital outlay	190,952	402,785	42,476	360,309
Total public safety	31,275,596	31,781,822	29,413,791	2,368,031
Public works:				
Personnel services	2,148,866	2,115,866	2,180,755	(64,889)
Supplies	1,123,940	1,642,489	1,390,255	252,234
Other services and charges	5,480,503	6,007,166	5,703,639	303,527
Capital outlay	2,042,783	1,586,899	98,207	1,488,692
Debt service	8,280	13,688	-	13,688
Total public works	10,804,372	11,366,108	9,372,856	1,993,252
Economic development:				
Personnel services	1,624,284	1,624,284	1,673,391	(49,107)
Supplies	54,199	54,199	32,535	21,664
Other services and charges	397,015	397,015	247,802	149,213
Capital outlay	90,100	90,100	2,975	87,125
Total economic development	2,165,598	2,165,598	1,956,703	208,895

(Continued)

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final
	Original	Final	Budget Basis	Budget
EXPENDITURES (CONTINUED)				
Current: (Continued)				
Culture and recreation:				
Personnel services	$ 3,282,143	$ 3,242,143	$ 3,107,785	$ 134,358
Supplies	880,848	1,004,125	772,805	231,320
Other services and charges	1,936,439	2,036,290	1,623,860	412,430
Capital outlay	42,854	197,754	-	197,754
Total culture and recreation	6,142,284	6,480,312	5,504,450	975,862
Total expenditures	61,874,795	75,856,625	55,960,537	19,896,088
Excess (deficiency) of revenues over (under) expenditures	(2,035,450)	(15,577,618)	24,324,776	39,902,394
OTHER FINANCING SOURCES (USES)				
Transfers	8,093	8,093	-	(8,093)
Sale of capital assets	-	-	47,811	47,811
Total other financing sources	8,093	8,093	47,811	39,718
Net change in fund balances	(2,027,357)	(15,569,525)	24,372,587	39,942,112
Fund balances, beginning of year	19,744,004	19,744,004	19,744,004	-
Fund balances (deficit), end of year	$ 17,716,647	$ 4,174,479	44,116,591	$ 39,942,112
Receivable/revenue adjustments			(575,839)	
Payable/expenditure adjustments			535,714	
Fund Balance - September 30 - GAAP Basis			$ 44,076,466	

CITY OF GULFPORT, MISSISSIPPI

COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual Budget Basis	Variance with Final Budget
REVENUES				
Intergovernmental	$ 4,532,904	$ 4,957,828	$ 74,756	$ (4,883,072)
Investment earnings	-	-	878	878
Total revenues	4,532,904	4,957,828	75,634	(4,882,194)
EXPENDITURES				
Economic development				
Personnel services	77,361	77,361	177,872	(100,511)
Supplies	3,462	3,462	149	3,313
Other contractual services	190,740	193,248	42,911	150,337
Capital outlay	2,727,969	2,727,969	232,349	2,495,620
Total expenditures	2,999,532	3,002,040	453,281	2,548,759
Net change in fund balance	1,533,372	1,955,788	(377,647)	(2,333,435)
Fund balances, beginning of year	4,956,789	4,956,789	4,956,789	-
Fund balances, end of year	$ 6,490,161	$ 6,912,577	4,579,142	$ (2,333,435)
	Payable/expenditure adjustments		(62,487)	
	Fund Balance - September 30 - GAAP Basis		$ 4,516,655	

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS AND NOTES
MISSISSIPPI PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEARS ENDED SEPTEMBER 30,

	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	**0.400%**	0.405%	0.418%	0.427%	0.420%	0.420%	0.420%
City's proportionate share of the net pension liability	**$ 59,171,410**	$ 78,355,283	$ 73,548,344	$ 70,978,710	$ 69,818,256	$ 75,022,488	$ 64,923,718
City's covered payroll	**$ 25,005,295**	$ 25,448,543	$ 25,690,603	$ 27,831,601	$ 27,186,711	$ 26,563,213	$ 26,225,454
City's proportionate share of the net pension liability as a percentage of its covered payroll	**236.6%**	307.9%	286.3%	255.0%	256.8%	282.4%	247.6%
Plan fiduciary net position as a percentage of the total pension liability	**70.4%**	59.0%	61.6%	62.5%	61.5%	57.5%	61.7%

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, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.
  - For females, 84% of female rates up to age 72, 100% for ages above 76.
  - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
  - For males, 134% of male rates at all ages.
  - For females, 121% of the 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 was changed from 7.75% to 7.55%
- 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 9% to 12%.
- The percentage of active member deaths assumed to be in the line of duty was decreased 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 the female rates at all ages.
  - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 3.00% to 2.75%.
- The wage inflation assumption was reduced from 3.25% to 3.00%.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

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 in benefit provisions

2016

- Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of 1% and a maximum rate of 5%.

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S CONTRIBUTIONS AND NOTES
AND RELATED RATIOS AND NOTES
MISSISSIPPI PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEARS ENDED SEPTEMBER 30,

Year	Statutorily Required Employer Contributions	Employer Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 4,631,585	$ 4,631,585	$ -	$ 27,518,181	16.83%
2020	4,689,551	4,689,551	-	26,578,245	17.64%
2019	4,288,479	4,288,479	-	25,987,425	16.50%
2018	4,292,050	4,292,050	-	27,965,234	15.35%
2017	4,275,125	4,275,125	-	27,143,651	15.75%
2016	4,232,508	4,232,508	-	26,873,067	15.75%
2015	4,298,859	4,298,859	-	27,294,343	15.75%
2014	4,064,174	4,064,174	-	25,804,279	15.75%
2013	3,817,029	3,817,029	-	26,767,384	14.26%
2012	3,529,220	3,529,220	-	27,294,818	12.93%

Valuation date: Actuarially determined contribution rates in the Schedules of Employer Contributions are calculated as of June 30, 2019, two years prior to the end of the fiscal year in which contributions are reported.

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS AND NOTES
MISSISSIPPI MUNICIPAL RETIREMENT SYSTEM
FOR THE YEARS ENDED SEPTEMBER 30,

	2021	2020	2019	2018	2017	2016 (1)	2015 (1)
City's proportion of the net pension liability	**5.30%**	6.99%	6.11%	6.20%	5.95%	5.99%	6.20%
City's proportionate share of the net pension liability	**$ 8,456,366**	$ 9,557,473	$ 9,066,254	$ 9,839,391	$ 10,276,430	$ 10,276,430	$ 10,276,430
City's covered payroll (1)	**N/A**	N/A	N/A	N/A	N/A	N/A	N/A
City's proportionate share of the net pension liability as a percentage of its covered payroll	**N/A**	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	**49.9%**	45.5%	49.9%	48.4%	47.8%	45.7%	49.6%

(1) Payroll-related information not provided because plan is closed to new entrants and there are very few remaining active members and many municipalities have no remaining active members.

CITY OF GULFPORT, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S CONTRIBUTIONS AND NOTES
AND RELATED RATIOS AND NOTES
MISSISSIPPI MUNICIPAL RETIREMENT SYSTEM
FOR THE YEARS ENDED SEPTEMBER 30,

Year	Statutorily Required Employer Contributions (1)	Employer Contributions	Contribution Deficiency (Excess)	Covered Payroll (2)	Contributions as a Percentage of Covered Payroll (2)
2021	$ 81,218	$ 93,363	$ (12,145)	N/A	N/A
2020	521,352	521,352	-	N/A	N/A
2019	1,060,100	1,060,100	-	N/A	N/A
2018	1,025,767	1,025,767	-	N/A	N/A
2017	943,358	943,358	-	N/A	N/A
2016	899,471	899,471	-	N/A	N/A
2015	987,168	987,168	-	N/A	N/A
2014	-	899,471	-	N/A	N/A
2013	-	971,252	-	N/A	N/A
2012	-	1,259,233	-	N/A	N/A

(1) Actuarially determined contributions information only available for seven years.
(2) Payroll-related information not provided because plan is closed to new entrants and there are very few remaining active members and many municipalities have no remaining active members.

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Contributions for the fiscal year ended September 30, 2021, were based on the June 30, 2019 actuarial valuation.

SUPPLEMENTARY INFORMATION

Supplementary information is presented to provide greater detailed information than reported in the preceding financial statements. This information, in many cases, has been spread throughout the report and is brought together here for greater clarity. Financial schedules are not necessary for fair presentation in order to be in conformity with Generally Accepted Accounting Principles.

NONMAJOR GOVERNMENTAL FUNDS

Combining and Individual Fund Financial Statements

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific expenditure purposes. A description of these funds is found later in this section.

CITY OF GULFPORT, MISSISSIPPI

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds			
	Disaster Relief Fund	Police and Firemen's Retirement Fund	Forfeitures and Seizures Fund	Totals
ASSETS				
Cash and cash equivalents	$ 1,260,753	$ -	$ -	$ 1,260,753
Property taxes receivable	-	1,015,280	-	1,015,280
Intergovernmental receivable	10,340,530	-	-	10,340,530
Due from other funds	2,320,129	-	-	2,320,129
Restricted cash	-	-	162,573	162,573
Total assets	$ 13,921,412	$ 1,015,280	$ 162,573	$ 15,099,265
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Due to other funds	$ -	$ -	$ 15,867	$ 15,867
Total liabilities	-	-	15,867	15,867
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - intergovernmental	7,937,211	-	-	7,937,211
Deferred inflows - property taxes	-	1,000,918	-	1,000,918
Total deferred inflows of resources	7,937,211	1,000,918	-	8,938,129
FUND BALANCES				
Restricted for public safety	-	14,362	146,706	161,068
Restricted for capital projects	5,984,201	-	-	5,984,201
Total fund balances	5,984,201	14,362	146,706	6,145,269
Total liabilities, deferred inflows of resources and fund balances	$ 13,921,412	$ 1,015,280	$ 162,573	$ 15,099,265

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds			
	Disaster Relief Fund	Police and Firemen's Retirement Fund	Forfeitures and Seizures Fund	Totals
Revenues				
Property taxes	$ -	$ 1,084,672	$ -	$ 1,084,672
Intergovernmental	2,759,564	64,268	21,329	2,845,161
Interest income	-	-	4,090	4,090
Total revenues	2,759,564	1,148,940	25,419	3,933,923
Expenditures				
Public safety	-	1,140,168	30,398	1,170,566
Culture and recreation	7,204,267	-	-	7,204,267
Capital outlay	-	-	14,202	14,202
Total expenditures	7,204,267	1,140,168	44,600	8,389,035
Excess (deficiency) of revenues over (under) expenditures	(4,444,703)	8,772	(19,181)	(4,455,112)
Other financing sources				
Sale of capital assets	-	-	12,876	12,876
Issuance of debt	7,204,267	-	-	7,204,267
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources	7,204,267	-	12,876	7,217,143
Net change in fund balances	2,759,564	8,772	(6,305)	2,762,031
Fund balances, beginning of year	3,224,637	5,590	153,011	3,383,238
Fund balances, end of year	$ 5,984,201	$ 14,362	$ 146,706	$ 6,145,269

INTERNAL SERVICE FUNDS

Combining Fund Financial Statements

Group Life and Health Fund – This fund is used to account for the accumulation and allocation of costs associated with providing health care and life insurance benefits for the City of Gulfport, Mississippi's employees.

Claims Contingency Fund – This fund is used to account for the accumulation of costs associated with workman's compensation claims and general liability claims against the City of Gulfport.

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Group Health and Life	Claims Contingency	Total
ASSETS			
Cash and cash equivalents	$ 530,900	$ 3,339,525	$ 3,870,425
Due from other funds	-	120,456	120,456
Prepaid insurance	-	1,104,821	1,104,821
Total assets	530,900	4,564,802	5,095,702
LIABILITIES			
Accounts payable	-	30,977	30,977
Due to other funds	660,419	487,337	1,147,756
Liability for self-insurance claims	336,343	358,912	695,255
Total liabilities	996,762	877,226	1,873,988
NET POSITION			
Unrestricted	(465,862)	3,687,576	3,221,714
Total net position	(465,862)	3,687,576	3,221,714
Total liabilities and net position	$ 530,900	$ 4,564,802	$ 5,095,702

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Group Health and Life	Claims Contingency	Total
REVENUES			
Employee contributions	$ 1,072,439	$ -	$ 1,072,439
Retiree contributions	111,383	-	111,383
Employer contributions	3,968,799	3,294,425	7,263,224
Miscellaneous	136,291	399,569	535,860
Total revenues	5,288,912	3,693,994	8,982,906
OPERATING EXPENSES			
Administrative expenses	511,268	572,686	1,083,954
Premium payments	515,054	1,843,853	2,358,907
Claims paid	4,227,932	874,955	5,102,887
Total expenses	5,254,254	3,291,494	8,545,748
Operating income	34,658	402,500	437,158
NONOPERATING REVENUE			
Interest income	13,887	68,853	82,740
Change in net position	48,545	471,353	519,898
TOTAL NET POSITION, beginning of year	(514,407)	3,216,223	2,701,816
TOTAL NET POSITION, end of year	$ (465,862)	$ 3,687,576	$ 3,221,714

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Group Health and Life	Claims Contingency	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from other operating receipts	$ -	$ 399,569	$ 399,569
Cash received from employees and others	1,307,806	-	1,307,806
Cash received from employer contributions	3,968,799	3,294,425	7,263,224
Cash paid for contractual services	(5,291,456)	(3,219,332)	(8,510,788)
Net cash provided by (used in) operating activities	(14,851)	474,662	459,811
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	13,887	68,853	82,740
Net cash provided by investing activities	13,887	68,853	82,740
Net change in cash and cash equivalents	(964)	543,515	542,551
Cash and cash equivalents, beginning of year	531,864	2,796,010	3,327,874
Cash and cash equivalents, end of year	$ 530,900	$ 3,339,525	$ 3,870,425
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income	$ 34,658	$ 402,500	$ 437,158
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Increase in prepaid expenses	-	(76,349)	(76,349)
Increase (decrease) in accounts payable	(37,202)	30,971	(6,231)
Increase in due to other funds	-	487,337	487,337
Decrease in accrued liabilities	(12,307)	(369,797)	(382,104)
Net cash provided by (used in) operating activities	$ (14,851)	$ 474,662	$ 459,811

FIDUCIARY FUNDS

Combining Fund Financial Statements

Fiduciary Funds are used to report resources held by the district in a purely custodial capacity (assets equal liabilities) and do not involve measurement of results of operations.

Asset Forfeiture Fund – This is a fiduciary fund for collecting and settling assets seized jointly by the city and other governments.

Coastal Narcotics Task Force Fund – This is a fiduciary fund for collecting and settling assets seized jointly by the city and other governments.

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

	Asset Forfeiture Fund	Coastal Narcotics Task Force Fund	Total
ASSETS			
Cash	$ 119,904	$ 95,738	$ 215,642
Assets held for disposal	54,350	-	54,350
Total assets	174,254	95,738	269,992
LIABILITIES			
Due to others	101,501	-	101,501
Total liabilities	101,501	-	101,501
NET POSITION			
Restricted for individuals, organizations and other governments	$ 72,753	$ 95,738	$ 168,491

CITY OF GULFPORT, MISSISSIPPI

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Asset Forfeiture Fund	Coastal Narcotics Task Force Fund	Total
ADDITIONS			
Miscellaneous income	$ -	$ 2,576	$ 2,576
Interest income	3,474	2,487	5,961
Total additions	3,474	5,063	8,537
DEDUCTIONS			
Other custodial disbursements	-	3,166	3,166
Total deductions	-	3,166	3,166
Change in fiduciary net position	3,474	1,897	5,371
Net position, beginning of year, as restated	69,279	93,841	163,120
Net position, end of year	$ 72,753	$ 95,738	$ 168,491

OTHER INFORMATION

CITY OF GULFPORT, MISSISSIPPI

SCHEDULE OF SURETY BONDS
SEPTEMBER 30, 2021

NAME AND POSITION	AMOUNT	EXPIRES
Kenneth L. Casey, Sr., Councilman, Ward 1	$ 100,000	6/30/2025
Ronald P. Roland, Councilman Ward 2	100,000	6/30/2025
Ella Jean Holmes-Hines, Councilwoman Ward 3	100,000	6/30/2025
F.B. "Rusty" Walker IV, Councilman, Ward 4	100,000	6/30/2025
Myles Sharp, Councilman, Ward 5	100,000	6/30/2025
Robert "R. Lee" Flowers II, Councilman Ward 6	100,000	6/30/2025
Richard Kosloski, Councilwoman, Ward 7	100,000	6/30/2025
William G. "Billy" Hewes III, Mayor	100,000	6/30/2025
Leonard Papania, Chief Administrative Officer	50,000	2/1/2022
Rashida Bell, City Clerk	50,000	9/29/2022
Antoinette F. White, Deputy City Clerk	50,000	6/30/2022
Terri N. Fairley, Court Administrator	50,000	11/7/2021
Brittany Rodgers, Deputy City Clerk	50,000	1/20/2022

DEPARTMENT OF FINANCE AND ACCOUNTING

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5705
Fax: 228-868-0223

William H. Hardy Building
1410 24th Ave. 2nd Floor
Gulfport, MS 39501

MEMORANDUM

TO: City Councilmembers
Billy Hewes, Mayor

FROM: Leonard Papania, Chief Administrative Officer

DATE: September 14, 2022

RE: Original Budget Submittals

As requested by Council, attached are budget submittals and requests from City departments / the administration for the FY2023 budget and from which the Council gave consideration and included in its deliberations prior to adoption of the final budget for FY2023 this past Monday, September 12, 2022. At the request of Legal, I am asking that this be acknowledged and placed in the minutes.

Please reach out if you have questions.

		Administration		
	Director/Manager	Mayor		
	Budget Prepared by	Leonard Papania	First	
	Fiscal Cyle	FYE 2023		4/12/2022
		BUDGET REQUEST	$	624,293.89
		FILLED POSITONS		5
		VACANT POSITIONS		0
		TOTAL POSITIONS		5
	PERSONNEL SERVICES		$	585,793.89
600100145	Wages and Salaries	$ 400,605.54		
600400145	Overtime	$ 1,000.00		
601900145	State Retirement	$ 72,019.71		
602200145	FICA Taxes	$ 31,663.84		
602600145	Health and Life Insurance	$ 68,253.17		
602700145	Workers Comp	$ 12,251.63		
	SUPPLIES		$	7,500.00
610700145	Operational Supplies	$ 5,000.00		
610100145	Gasoline	$ 2,500.00		
	CONTRACTUAL SERVICES		$	31,000.00
622100145	Professional Fees	$ 15,000.00		
629600145	Election Fees	$ 16,000.00		
	CAPITAL ASSETS		$	-
	Land	$ -		
	Buildings	$ -		
	Improvements Other than Bu	$ -		
	Vehicle	$ -		
	Machinery and Equipment	$ -		
	Furniture and Fixtures	$ -		
	Construction in Progress	$ -		
	Infrastructure	$ -		

	115		
Director/Manager	Brittany Rodgers		
Budget Prepared by	Brittany Rodgers		2
Fiscal Cyle	FY2023		8/8/2022

BUDGET REQUEST	$	2,471,598.94

FILLED POSITONS	9
VACANT POSITIONS	0
TOTAL POSITIONS	9

PERSONNEL SERVICES			$	503,627.44
Wages and Salaries		$348,531		
Overtime	$	-		
State Retirement	$	60,644.41		
FICA Taxes	$	26,662.63		
Health and Life Insurance	$	57,472.78		
Workers Comp	$	10,316.52		

SUPPLIES			$	10,000.00
OPERATING SUPPLIES	$	10,000.00		

CONTRACTUAL SERVICES			$	1,932,971.50
AUDIT FEES	$	85,000.00		
MAINTENANCE CONTRACTS	$	6,000.00		
MEMBERSHIP DUES AND SUB	$	1,000.00		
PROFESSIONAL FEES	$	35,000.00		
TELEPHONE	$	10,500.00		
TRAVEL	$	50,000.00		
CONTRIBUTIONS	$	1,064,755.50		
MISC SERVES AND CHARGES	$	632,216.00		
INSURANCE PREMIUMS - PRO	$	6,000.00		
INSURANCE PREMIUMS - GEN	$	42,500.00		

CAPITAL ASSETS			$	25,000.00
Land	$	-		
Buildings	$	-		
Improvements Other than Bui	$	-		
Vehicle	$	-		
Machinery and Equipment	$	-		
Furniture and Fixtures	$	25,000.00		
Construction in Progress	$	-		
Infrastructure	$	-		

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	FYE 2022	FYE 2023	Change
Personnel Services	1,108,972	1,188,699	+79,727
Supplies	8,455	8,400	-55
Other Services	364,083	159,305	-204,778
Capital	2500	2500	0
TOTALS	1,484,010	1,358,904	-125,106

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES/SALARIES	770,119	845,330	+75,211
	STATE RETIREMENT	134,001	147,087	+18,342
	FICA TAXES	58,914	64,667	+8,065
	HEALTH/LIFE INS.	119,291	139,395	+25,085
	WORKERS COMP.	18,946	25,021	+6,970
Supplies	CLEANING/JANITORIAL	1,555	3,300	+1745
	OPERATING	5100	5100	0
	GASOLINE, OIL	300	0	-300
	REPAIRS/MAINTENANCE	1500	0	-1500
Other Services	CONTRACTUAL FEES	115,000	0	-115,000
	LEGAL FEES-PUBLIC DEFENDER	50,004	50,004	0

	PROFESSIONAL SVC (FRMLY MAINTENANCE CONTRACTS)	18,000	92,131	+74,131
	MEMBERSHIP, DUES	1500	1610	+110
	TRAVEL	6,000	6,000	0
	PRINTING AND BINDING	3100	3100	0
	POSTAGE	6460	6460	0
	REPAIRS AND MAINT.	627	0	-627
	TELEPHONE	6,630	0	-6,630
	ELECTRIC	78,000	0	-78,000
	WATER	3,140	0	-3,140
	MISC. SERVICES	4,000	0	-4000
	INS. PREMIUMS-PROPERTY	57,719	0	-57,719
	INS. PREMIUMS-LIABILITY	13,903	0	-13,903
Capital	CAPITAL OUTLAY	2,500	2500	0

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

Section 3 – Explanation of the submission too include adjustments in Supplies.

Section 4 - Explanation of the submission too include adjustments in Other Services.

Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

Section 1

The 2022 budget of the Municipal Court is currently on track at 48.6% total spending leaving more than a 3% surplus. There are a couple of larges expenses that will not be encumbered until the final quarter of the fiscal year such as postage and travel for conferences, but these expenses were planned and budgeted. No adjustments have been requested or made to the Court's 2022 budget as spending needs were managed, monitored, and well anticipated.

Section 2

The adjustments submitted within the Personnel Services section of this budget proposal for 2023 include a 14% increase of last fiscal year's budget amount for this fund. The Court currently has 5 positions filled by outstanding clerks whose base salaries merit an increase for various reasons.

The first position is that of Court Administrator/Court Clerk. In 2017, the City honorably appointed the first African American woman to this position. Unfortunately, the base salary paid to her was more that $2000 less than the advertised minimum and more than $9000 less than the salaries paid to her predecessors. Increasing the step of this position from 3 to 10 would increase the annual base salary by more than $5000, but more importantly it would give fair compensation that is comparable to others that have held the same position in recent years.

The role of the Senior Deputy Court Clerk has evolved over the years and now includes more tasks and responsibilities that were formerly assigned to the position of Operations Court Clerk which was eliminated. This position is currently paid at a low grade of 107, step 33. An increase to step 40 in this same grade would increase the base salary by a little more than $2900. This would be much closer to the base salary of the Collections Manager position which does not supervise as many clerks or manage as many court procedures.

The Court currently has two active positions of Deputy Court Clerk II. While the job duties require more responsibilities and leadership than that of a Deputy Court Clerk I, the base salary is only a slight increase. Moving this position up to step 23 would be an increase of $1600 in the base salary. This small raise would be a large incentive to other experienced clerks that have declined opportunities for this position in the past because they felt the rate of pay was not enough compensation for what was being asked of them. It would also boost the morale and show well deserved appreciation to the current clerks that hold this position and do a remarkable job.

The final position to be adjusted in this section is that of Deputy Court Clerk I. The last two clerks hired at this position started at grade 103 step 21. They should have began their career at step 27 which is step that all other Deputy Court Clerk I's are currently paid. Around the time of their initial employment, the City was in the process of moving from a 12 step pay scale to a 40 step pay scale. This may have cause the miscalculation when the rate of pay was assigned which led to a lower step than what would have normally been given. Step 21 would be an increase of $1621 for each of the two positions.

Section 3

The total requested in the Supplies section of the budget will decrease by $55. The Court no longer requires the daily or weekly use of a City vehicle since all jail dockets are now conducted virtually. Therefore, it no longer needs to fund a Gas line item. Since the responsibility and cost of general repairs will be centralized by the City to the Maintenance Department, the Repairs and Maintenance line is not necessary either. Both lines carry a total of $1800. $1745 of that total is needed in the Court's Cleaning and Janitorial line item to cover the cost of janitorial and bathroom supplies such as tissue, papertowels, and trash bags. This cost became the responsibility of each deparment when the new janitorial contract became effective earlier this fiscal year.

Section 4

The Other Services section of the budget would see an overall decrease of $204,778 or roughly 56%. This is largely due to the centralization of recurring costs in the Finance Dept. The Contractual Fees, Maintenance Contract, and Miscellaneous Services line items would all be combined under a new line item titled Professional Services. This line will require $92,131 to adequately pay for contracted services that are specific to the Court like Swetman Securities, conflict attorneys and judges, DMS, and First Arriving. Printing and Binding, Legal Fees, Travel, and Postage will all remain in this section with no adjustments to the funded amounts. All other line items such as water, phone, and insurance premiums will be centralized in the Finance Dept.

Section 5

No big adjustments are really needed in the Capital Outlay fund. The Court foresees a need to purchase new scanners due to wear and tear of the existing machines. At an estimated cost of $350 each, $2450 is all that is requested.

Section 6

During the 2023 fiscal year, the Court will continue to seek and employ cost effective methods, services, and tools that will enhance its operations. We anticipate an increase in the use of paper-light technology such as text messaging reminders for court dates which should increase court attendance and payments while decreasing the amount of paper notices that must be mailed when court dates are missed. An individualized plan of cross-training for each clerk based on their evaluations shall go on through out the year. Increased knowledge and experience will improve retention as well as reduce stress that can stem from being the sole responsible clerk for a job task.

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	FYE 2022	FYE 2023	Change
Personnel Services (“Personal Services”)	$1,034,959	$1,152,151.54	$117,192.54
Supplies	$9,363	$9,363	$0
Other Services	$200,962	$200,962	$0
Capital	$8,920	$8,920	$0
TOTALS	$1,254,204	$1,371,396.54	$117,192.54

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	See above	See above	See above	See above
Supplies	See above	See above	See above	See above
Other Services	See above	See above	See above	See above
Capital	See above	See above	See above	See above

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

	Finance	
Director/Manager	Todd Harman	
Budget Prepared by	Amber Hinton	1
Fiscal Cyle	22-23	3/28/2022

BUDGET REQUEST	$ 1,014,429.81

FILLED POSITONS	9
VACANT POSITIONS	1
TOTAL POSITIONS	10

PERSONNEL SERVICES			$ 784,429.81
Wages and Salaries	$	542,858.00	
Overtime	$	-	
State Retirement	$	94,457.29	
FICA Taxes	$	41,528.64	
Health and Life Insurance	$	89,517.28	
Workers Comp	$	16,068.60	

SUPPLIES			$ 14,500.00
Operating Supplies	$	14,500.00	

CONTRACTUAL SERVICES			$ 215,500.00
Travel	$	32,500.00	
Training	$	3,000.00	
Advertising	$	5,000.00	
Bank Fees	$	75,000.00	
Tax Collection Fees	$	100,000.00	

CAPITAL ASSETS			$ -
Land	$	-	
Buildings	$	-	
Improvements Other than Bu	$	-	
Vehicle	$	-	
Machinery and Equipment	$	-	
Furniture and Fixtures	$	-	
Construction in Progress	$	-	
Infrastructure	$	-	

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

BUDGET NARRATIVE

SECTION 1

OVERVIEW OF THE DEPARTMENT AND PERFORMANCE FY 2022

Fiscal year 2022 wasn't without its many challenges for the financial department. Upon the recommendation of the department, council contracted with an outside CPA to oversee a massive undertaking of audit preparation as FY 2020 and FY 2021 are still outstanding. During this process, many obstacles arose – posting errors, process inefficiencies, and lack of training to name a few.

However, we are finally beginning to see the light (a very tiny glimmer). The department is on the cusp of having the 2020 audit complete with 2021 to soon follow.

Our top priority for FY 2022 is the completion and acceptance of the FY 2020 and FY 2021 audits, along with training and the implementation of policies and procedures to ensure timely financials and internal controls.

In prior years, the finance and accounting budget was included in general administration, but in FY 2023, general admin was segregated into individual budgets. This budget proposal consists of accounting, purchasing, payroll, and accounts payable. Grants administration and utility billing will be presented separately.

BUDGET NARRATIVE

SECTION 2

EXPLANATION OF ADJUSTMENTS IN PERSONNEL SERVICES

The reduction in personnel services stems from the isolation of finance and accounting from overall general administration.

There is an increase in personnel services for those positions represented in the staffing roster for FY 2023. The additional request is for a raise for the purchasing agent.

BUDGET NARRATIVE

SECTION 3

EXPLANATION OF ADJUTMENTS IN SUPPLIES

The reduction in supplies stems from the isolation of finance and accounting from overall general administration.

There is no material change in the supplies portion represented in this budget proposal.

BUDGET NARRATIVE

SECTION 4

EXPLANATION OF ADJUTMENTS IN SERVICES

The reduction in services stems from the isolation of finance and accounting from overall general administration.

The material changes in services represented in this budget proposal are the result of additional travel and training requests. It's imperative the finance department is adequately trained in the accounting software, governmental accounting law changes and state purchasing laws.

*Bank fees are charges assessed by the financial institutes and included in the finance departmental budget.

*Tax collection fees are charges assessed by Harrison County Tax Collector for the collection of city taxes and included in the finance departmental budget.

**These expenditures are considered recurring and no longer included in departmental budgets; a separate organization will be set for all recurring expenses.

BUDGET NARRATIVE

SECTION 5

EXPLANATION OF ADJUTMENTS IN CAPITAL

At this time, no capital requests are being made.

BUDGET NARRATIVE

SECTION 5

OVERVIEW OF GENERAL GOALS FOR FY 2023

- MUNIS and job training for all employees
- Completion of FY 2022 audit within a timely manner
- Streamline procedures and functions of department
- Production of accurate financials for council

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	FYE 2022	FYE 2023	Change
Personnel Services		$177,407.35	
Supplies		$6,500.00	
Other Services		$3,000	
Capital		$5,600.00	
TOTALS			

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services			$177,407.35	
Supplies			$6,500.00	
Other Services			$3,000	
Capital			$5,600.00	

The City of Gulfport

Personnel

Manager – Sharon Blaize is Citizen Request/311 Call Center Manager and is responsible for the managing and directing all aspectual inbound call center Operations. Develops, implements and reviews call center procedures and policies relating to the operation of 311 to ensure an efficient high standard of customer service is delivered. Responsible for a centralized citizen/customer database that initiates, tracks, addresses and reports service requests. **Funds are requested for this position**. (refer to page 3 of this narrative).

311 Call Center Customer Service Representative - Donna Farris is responsible for generating service requests which come in by phone on a daily basis. The CSR projects a professional company image through phone and face to face interaction. Answers a multi-line telephone system and assists customers inquiries or questions and directs those calls to the appropriate staff.

311 Call Center Customer Service Representative – Carolyn Munns is responsible for generating service requests which come in by phone on a daily basis. The CSR projects a professional company image through phone and face to face interaction. Answers a multi-line telephone system and assists customers inquiries, questions and customer complaints and directs those calls to the appropriate staff.

Part-Time Receptionist Gen Admin – Pauline Hines is responsible for all duties that fall under the Customer Service representative, but also is the first point of contact for the entire organization, which requires a positive attitude and polished, professional appearance.

Prior to Fiscal Year 2023 the 311 Call Center's budget fell directly under #145, General Administration's Department, this will be the first year to create a budget. The call center receives inbound calls, reporting citizen's issues, complaints, which usually generates a service request to the appropriate department. We ensure that a high level of customer service is delivered. Our department has always been known to place service requests for Public Works, which include Water & Sewer, Streets & Drainage, and Traffic. The 311 Call Center has seen many changes over the last few years starting with putting new procedures in place in regards to service requests for Waste Pro in Oct 2017, when their contract renewed. The city wanted us to serve as Liaison for this department, so the citizens would have someone to report any issues, rather than the citizens contacting the company directly. Many changes came in 2018, we started by changing from an older database (ACR) that would become obsolete and implemented a new database called Citysourced, which initiates, tracks, addresses and reports service requests. We also started placing service requests for our Code Enforcement and Building Services Departments. Shortly after, we included Leisure Services Department, and started inputting service requests for the Building & Maintenance Department. This was for all in-house service requests reported by city employees for all issues relating to all City Buildings. This is submitted to this department, especially any urgent ones, that might include leaks. We often received many calls from the Water Billing Department in such cases when their voice mail was full, or if angry citizens had a difficult time reaching the water department, they would call us many times, hoping that we could assist in helping them get through. In January 2021, it was decided that Water Billings voice mail would be changed and 311 would start getting many of the overflow of their calls, then shortly after we would become more involved in placing service requests for this department. These service requests served as a message system for this department. Many of these changes warrant the recent salary increases I have requested. My experienced staff have handled the increased work load without any new employees to be added to our department. Considering the costs associated with the implementation of a separate call center for water billing, I feel our department has provided those services, as opposed to hiring additional staff for the Water Billing Department. The 311 Call Center has brought a much-added savings to the City during uncertain times we are living in.

Personnel Services – Aside from the salary increase requests, I have added the overtime for 2 of my employees. Our Department is essential during hurricanes and for the last 3 years they have not been paid more than 14 hours in overtime. I have included 20 hours, which amounts to $853.20 for two employees.

Supplies – My yearly cost for supplies usually have not ran over $250 . I have intentionally over-budgeted for this, and feel we will remain way under my new budget of $1500.00.

Other Services - I have included travel of $3,000.00 for any upcoming conferences for Cityworks or Citysourced.

Capital – this included two vehicles 2006 Ford Freestar Van and 2006 Chevrolet Impala. My cost in gas the last year only amounted to $140.00. These vehicles are mostly used for Post office runs. I have included $300 gas allowance, and feel we will be way under this, even with the recent gas increase. We have 2 older chairs in my department; therefore, will include the purchase of two new chairs as time permits.

Overview – My upcoming goals for my department would to monitor my budget so it can be tweaked for next fiscal year. Keep my staff involved on any changes that may continue to come our way, encouraging them to do their very best. Utilize the practices of the “7 Habits” that can improve our way of thinking in the workplace and be very diligent on customer service practices so we can deliver the best service for all citizens.

Citizen Request/311 Call Center Manager (CR/CCM)

Department: 145A – General Administration | FLSA Status: Non-Exempt
EEO Class: Supervisorial
Grade: 204
Date Approved: 1/4/2022 | Date Revised: 11/2019

Position Overview

The Citizen Request/Call Center Manager, under limited supervision, plans, organizes, and directs the activities relating to the proper operation of the 311 Call Center. Responsible for a centralized citizen/customer database that initiates, tracks, addresses, and reports service requests. Manages and directs all aspectual inbound call center operations. Develops, implements and reviews call center procedures and policies relating to the operation of 311 to ensure an efficient high standard of customer service is delivered. Prepares special reports for public officials and administration.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Ensure that all employees follow the company's best practices for call center and operations.
- Managing, supervising, and coordinating the activities of call center professionals by providing telephone and walk-in customer related services.
- Liaising with organizational leaders, elected officials, supervisors, third parties, and operatives to collect information necessary in resolving issues.
- Ability to maintain the highest level of confidentiality with administration, public officials and various department leaders as well as citizens.
- Planning and supervising changes and managing the daily operations of the 311 Call Center and reception area.
- Monitoring random inbound calls to improve the quality, minimizing errors and tracking operative performance.
- Setting up and meeting performance goals and targets for efficiency and quality.
- Maintaining current knowledge of organization's activities, developments, and additional supportive information for internal and external customers.
- Recording statistics, performance levels and user rates of the call center and preparing reports.
- Provide coaching and assistance, motivating and retaining staff on an ongoing basis.
- Handling the most complicated customer inquiries or complaints.
- Forecasting and analyzing information to identify trends.
- Managing the overall performance analysis of existing lists and programs.
- Monitoring team performance to ensure that the call center goals are met and supporting call center quality including training efforts.
- Developing and implementing methods and scripting for the optimization of existing programs to respond to citizens.

- Identifying and articulating reporting requirements, which includes targets, specific data, and anticipated outcomes.
- Identifying, recommending and supporting the implementation of various programs for the improvement of the 311 Call Center.
- Writing and conducting performance evaluations, making employment decisions, setting up performance goals and targets for assigned team.
- Investigate, respond and follow up on citizen/customer inquiries or complaints within a specified time period based upon the severity of the complaint to ensure resolution.
- On a periodic basis, prepare detailed statistical reports for the Mayor, CAO and City Council categorizing citizen complaints by name and type, showing their distribution by department, and identifying/highlighting trends.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Must have excellent problem-solving and communication skills.
- Solid customer focus while maintaining customer confidentiality.
- Ability to develop and motivate staff.
- Should be able to set, satisfy, and exceed targets.
- Ability to work efficiently in a high demand, team oriented, and Fast-paced environment.

- Solid communication skills and excellent interpersonal skills.
- Ability to express ideas in clear and concise manner.
- Ability to think tactically and identify significant factors.
- Ability to interact positively with the public via telephone, and other departments within the City.
- Must have proven track record and be able to manage multiple projects simultaneously.
- Must possess exceptional organizational and follow-through skills.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Proficient in computer software programs, including Cityworks/CitySourced programs.

Education and Experience

College degree in business administration or public administration. Three (3) to five (5) years of progressively responsible experience in a high-volume customer service environment, with at least two (2) years of supervisory experience. Other combinations of experience and education that meet the minimum requirements may be substituted.

Required Licenses or Certificates

Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are indoors.

311 Call Center Customer Service Representative (CSR)

Department: 145 – General Administration | FLSA Status: Non-Exempt
EEO Class: Clerical
Grade: 105
Date Approved: 1/4/2022 | Date Revised: 11/2019

Position Overview

The Call Center Customer Service Representative responds to citizens' general inquiries, questions, and customer complaints by attempting to resolve the problem according to guidelines established by the department. The CSR projects a professional company image through phone and face to face interaction.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Answers a multi-line telephone system and assists customers with their inquiries or questions and directs those calls to appropriate staff without any delay when necessary.
- Strong phone and verbal communication skills along with active listening, confirming or clarifying information and diffusing citizens as needed, ensuring citizens feel supported and valued.
- Utilizing software, database, and tools appropriately.
- Liaison for many departments, recently having added Waste Pro, Code Enforcement and Leisure Services, enabling us to place service requests on behalf of that department, including the Power Companies for light outages.
- Providing excellent, consistent customer service; Keeping customer satisfaction at the core of every decision and behavior.

- Handles incoming requests from external and internal customers by
- e-mail, walk-in or fax and manages their inquiries or requests.
- Sort, deliver and pick up mail.
- Provides customers with specific information regarding city services.
- Places customer service requests in the computer system to deal with specific inquiry/concern, relating to that department.
- Obtains and evaluates all relevant data to handle inquiries and concerns/complaints.
- Recognizes documents and informs the supervisor regarding the trends in internal and external customer calls.
- Researches and recommends process improvements, resolves customer support related issues and provides customer with resolution.
- Performs customer verifications, processes and manages service requests and inquiries, including those not immediately resolved.
- Completes after-hour call reports/logs and researches specific issues.

Knowledge, Skills and Abilities

Must posses required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Knowledge/ability to learn operating a multi-line telephone system and call center operations.
- Must possess impressive telephone etiquette.
- Ability to deliver excellent customer service, externally and internally.
- Ability to juggle multiple projects simultaneously.
- Ability to interact positively with the public via telephone.
- Exceptional customer interaction skills that involves receiving and responding to difficult concerns and/or customers.
- Good communication and problem-solving skills are a must.
- Great communication skills and computer skills as well as ability to work with others in close manner. Computer literate with the ability to learn customer service software applications.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Must demonstrate a typing skill of 30 wpm.
- Exceptional organizational and follow-through skills.

Education and Experience

High school graduate. One (1) year general clerical or secretarial experience and one to three years of customer service experience is required.

Required Licenses or Certificates

Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions

Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are indoors.

Part-Time Receptionist Gen Admin

Department: 145: General Administration FLSA Status: Non-Exempt
EEO Class: Clerical
Grade: Not on Step Chart
Date Approved: 1/4/2022 Date Revised: 11/2019

Position Overview
Receptionist will l be responsible for answering incoming calls, directing calls to appropriate department/individuals. The Receptionist is the first point of contact for the entire organization, which requires a positive attitude and polished, professional appearance.

Essential Job Functions
Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

- Welcomes visitors and customers by greeting them, in person or on the telephone; answering or referring inquiries.
- Directs visitors and customers by maintaining employee and department directories; giving instructions.
- Answers a multi-line telephone system and assists customers with their inquiries or questions and directs those calls to appropriate staff without any delay when necessary.
- Utilizing software, database, and tools appropriately
- Sort, deliver and pick up mail.
- Maintains a neat and tidy reception area, replacing magazines as received, clearing up any clutter on an ongoing basis, and maintains a professional, comfortable general office atmosphere.
- Assist on special projects, as needed.
- Places customer service requests in the computer system to deal with specific inquiry/concern, relating to that department.
- Providing excellent, consistent customer service; Keeping customer satisfaction at the core of every decision and behavior.
- Strong phone and verbal communication skills along with active listening, confirming or clarifying information and diffusing citizens as needed, ensuring citizens feel supported and valued.
- Liaison for many departments, recently having added Waste Pro, Code Enforcement and Leisure Services, enabling us to now place service requests on behalf of that department, including the Power Companies for light outages.

Knowledge, Skills and Abilities
Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Professional attitude and appearance.
- Demonstrate excellent written and verbal communication skills, including the ability to successfully communicate with the public, other employees and vendors.
- Ability to be resourceful and proactive when issues arise.
- Must possess exceptional customer service skills.
- Ability to maintain harmonious and effective working relationships with other employees, supervisor and other departments.
- Computer literate, with basic keyboard skills.

Education and Experience
High School diploma or GED. One to two years of experience in a customer service position. Must possess basic office skills.

Required Licenses or Certificates
Must possess a valid Mississippi driver's license.

Physical Demands and Working Conditions
Physical requirements include occasional lifting/carrying of 10+ pounds; visual acuity, speech and hearing; hand and eye coordination and manual dexterity necessary to operate a computer keyboard and basic office equipment. Subject to sitting, standing, reaching, walking, twisting and kneeling to perform the essential functions. Working conditions are indoors.

Human Resources

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5831
Fax: 228-868-5833

Human Resources
1410 – 24th Avenue
Gulfport, MS 39501

City of Gulfport
Budget Narrative 2023

Personnel Services:

Civil Service:

- Supplies:
  - Police Study Guides / Tests / Shipping Cost
    - Actual Cost: $2007.00
    - Projected 25% increase Request: $2500.00
  - Police Promotional Testing
    - Service provided to rewrite tests, produce study guides and grade tests: $10,000
  - Fire Study Guides / Tests/ Shipping costs
    - Actual Cost : $2700.00
    - Projected 25% increase request: $3375.00
  - Fire Promotional Tests
    - Actual Cost: $4950.00
    - Projected 25% increase request: $5200
  - Office supplies
    - Printing of Civil Service Handbook/binding/ office supplies: $1000.00

- Contractual Services:
  - CritiCall Testing:
    - Criticall Testing is the system that we use to conduct dispatcher testing. All applicants must past this testing to be considered for hire.
    - Actual Cost for: $1140.00
    - Projected request: $1500.00

Civil Service: (Continued)

- Contractual Services:
  - Civil Service Attorney
    - Actual Cost: TBD
    - Requested Cost: $1500.00
- Personnel Services Calculations
  - Requesting to fund a PT(-) Civil Service Clerk. The Civil Service Clerk keeps the minutes of all meetings, handles administrative and clerical tasks. Creates and maintains Civil Service List for Fire/PD. Tests and Grades all Civil Service Tests administered to applicants for PD and Fire. Works with the onboarding specialist to track applicants who apply for Sworn and Non-Sworn PD positions and all Fire Dept. positions. This position has been funded through a Temp Service Agency. I am proposing to pay the same amount we pay the agency to fund this position. No more than 20 hours a week at $14.20 an hour. ($14,768.00)
    - Requested: $17,000.00

Human Resources:

- Supplies
  - Alpha Card Badges/Machine and Supplies
    - This machine prints all cards for the city. The last machine was owned by the city for 3 years before it broke. This year will be the 4th year for this machine. We would like to anticipate the need and budget for a replacement in case it breaks.
    - Total Cost for badges, cases dye film (Average of 150 new hires annually is: $500.00
    - Total Cost for New Machine: $3,306.00
    - Equipment: $2000.00
  - Allistons
    - Uniforms / Shirts for staff: $1000.00
  - Office Supplies: $2,000.00
  - Promotional Items: (Job Fairs) $1500.00

Human Resources (Continued)

- Supplies (Continued)
  - Clays Printing: $700.00
    - Printing of business cards, desk plates, wellness forms, pharmacy brochures. Etc.
  - Labor Law Posters:
    - We need to purchase the appropriate labor law posters and have them in every building we have employees in, in a common area. Requesting $1500.00 to purchase labor law posters.
  - Training Programs:
    - Training programs include SHRM and WC Conferences, External Training budget for employees and Tuition Reimbursement (Max of $1500 per employee per FY.) Requesting a total $36,000.00
  - Travel:
    - Mileage for events per diam: $2000
  - Advertising:
    - Requesting $2000.00 to use to advertise specialized positions on specialized boards. This advertising would be used if no applications are received through normal means, or when all applications received do not meet the requirements for the position. Some specialized fields in Engineering and UD have groups/sites that you can promote positions on to gain applicants with expertise in their areas.

Human Resources (Continued)

- Contractual Services
  - Membership Dues and Subscriptions:
    - Think HR/SHRM/HR Specialist / Breezy / Lucid/Criteria/Total Testing/Goodhire: $10,000.00
    - Temp Employee Service:
      - Fund a Temp Position for 21 weeks @21.30 / hour
      - Requesting: $17,892.00
  - Medical Analysis supplies:
    - B12/Covid/Flu: $23500.00

- Personnel Services
  - Requesting to Fund the HR Generalist Position effective 01/01/2023.
    - Fund at $43,596.834
  - Requesting increase for the Benefit Administrator, HR Admin Asst. PT+ and Personnel Specialist. Total of $2,268.43 increase between all three positions.

Additional Budgeted Fund Amounts, not in Spreadsheet.

<u>12 Month Employer Paid Carrier Fees:</u>

BXS Broker: $86,000
Medical Analysis Contract: $232,800
Lincoln Life AD&D: $50,500
SAS Admin & Reinsurance: $655,000
HCI Active Benefits Portal: $55,000

Unemployment: $20,000

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

*FYE 2023, will be first year to have separate departmental budget for Business Development & Gulfport Main Street manager.

*Previous years, under the Dept of Economic Development.

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services				
	Wages & Salaries	$66,525.68 salary plus fringe		
	Retirement			
	FICA			
	Insurance			
	W/C			

Supplies				
	Office Supplies: Supplies/Paper/Pens/Ink	0	$5,000	$5,000
	Operating Supplies: Business Cards/specialty Brochures/Information Packets	0	$10,000	$10,000
	Travel/Gas	0	$5,000	$5,000
	Vehicle Repair/Parts	0	$3,000	$3,000
	Telephone	0	$2,000	$2,000
	Laptop Computer	0	$2,000	$2,000
Other Services				
	Professional Services/Contract Fees		$20,000	$20,000
	Property Sales: Appraisals, Titles, Filing Fees		$20,000	$20,000
	Wayfinding Signage/Street Banners/Promotional Items		$20,000	$20,000
	Sugar Plum Festival Orange Grove	0	$10,000	$10,000

	Gumbo Fest	0	$20,000	$20,000
Capital				
	Vehicle		25,000	25,000

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022 and
Section 6 – Overview of the General Goals for the Department during FYE 2023

Main Street & Business Development Job Description Programs & Projects:

Position Overview

The **Main Street Executive Director** will supervise, direct and administer the day to day business and management of Gulfport Main Street, including the implementation of policies and procedures, program development, financial management, marketing, and downtown business/property owner and community relations.

The Executive Director coordinates activities, within the downtown revitalization program, that utilize the Main Street Four Point Approach as an integral foundation for downtown economic development. The Executive Director is responsible for the development, conduct, execution and documentation of the Main Street program. The Executive Director is the principal on-site staff person responsible for coordinating all program activities and volunteers, as well as representing the community regionally and nationally, as appropriate. In addition, the Executive Director should provide guidance as the organization's objectives evolve.

The Executive Director acts as the Managing Officer of Gulfport Main Street, subject to the direction of the Gulfport Main Street Board of Directors and the Chief Administrative Officer for the City of Gulfport.

The **Business Development Manager** will coordinate business retention with the city limits of the City of Gulfport, working in a community approach in economic development. The Business Development Manager is responsible for business and community group outreach, working with incoming and new businesses to assure success.

The Development Manger will work with the Urban Planning Department to guide the new businesses through the permitting application process to grand opening.

Essential Job Functions

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

1. Provide leadership in the implementation of the City of Gulfport's approach to community and business development.
2. Provide leadership in the implementation of the Main Street Four Point approach to Downtown Revitalization and coordination of Gulfport Main Street.
3. Coordinate the activities of the Main Street program's committees, ensuring that communication among committees and volunteers are well established; assist committee volunteers with implementation of work plan items. Oversee the coordination of Board and committee agendas, meetings, minutes and correspondence.
4. Coordinate the activities of the different communities, working with the Special Events Manager to bring together events for that community.
3. Facilitate consistent, informative communication and effective outreach to the GMSA Board of Directors, City of Gulfport Administration, committees, stakeholder and the City Council. Create awareness and build consensus for Main Street's and the city's programs and services.
4. Have knowledge of existing local, state and federal funding opportunities, such as grants, loans and tax incentives.
5. Develop additional funding sources to augment Gulfport Main Street's existing revenues, including utilization of grant programs, sponsorships and a membership program.
6. Develop, in conjunction with the Gulfport Main Street, economic revitalization strategies and utilize the community's human and economic resources. Become familiar with all persons and groups directly and indirectly involved in the downtown. Be mindful of the roles of various interest groups, assist those groups and committees in developing an annual action plan for implementing programs focused on their community and specific needs.
7. Use speaking engagements and media interviews to keep the program in the public eye.
8. Develop and maintain a database system to track the progress of the revitalization effort including documentation of job creation, business recruitment and retention, vacancy rate, reinvestment statistics, economic monitoring, individual building files, and photographic documentation of physical changes.
9. Coordinate joint promotional events, such as festivals or business promotions, to improve the quality and success of events and attract people to the city; work closely with local media to ensure maximum coverage of all downtown activities; encourage design excellence in all aspects of promotion in order to advance an image of quality.
10. Manage all administrative aspects of the Main Street program, including purchasing, record keeping, budget development, accounting, 501(c) (3) compliance, grant writing,

grant administration, fundraising, strategic planning, preparing all reports required by the state Main Street program, the City of Gulfport and by the National Main Street Center, assisting with the preparation of reports to funding agencies, and supervising employees, interns or consultants.

11. Assess the management capacity of Gulfport's downtown district and encourage improvements in the downtown community's ability to carry out joint activities such as cooperative advertising, marketing, appropriate store hours, special events, business assistance, business recruitment, and parking management.
12. Help build strong, collaborative, and productive relationships with staff and appropriate public agencies at the local and state levels.
13. Represent the organization to important constituencies at the local, state, and national levels. Attend State and National Conferences as required for State and National accreditation.
14. May be required to attend a variety of meetings and committees in addition to the Gulfport Main Street Board of Director's meetings, including City governing bodies and Community focused organizations.

Knowledge, Skills and Abilities

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

- Ability to read, analyze, and interpret common professional journals, financial reports and legal documents.
- Ability to respond to inquiries or complaints from citizens, regulatory agencies, City officials, and members of the business community.
- Thorough knowledge of principles and procedures of federal and state grant administration and management and of grant sources and related requirements.
- Strong writing skills, as it relates to grants, monthly reports, press releases, etc.
- Must possess strong organizational skills and be able to function effectively in an independent environment.
- Must possess effective interpersonal skills, including conflict resolution skills.
- Ability to work with a wide variety of internal and external customers, citizens and officials.
- Display a high degree of sound business judgment and ethical conduct.
- Ability to maintain harmonious and effective working relationships with other employees, peers, and other departments.
- Strong computer experience using Microsoft's Word, Excel, Power-point and Publisher. The ideal candidate will have experience with website/social media management.

Programs & Projects:

Gulfport Main Street and the City of Gulfport completed and prepared the Master Plan Phase II, which provides the supportive documentation and acts as a benchmark tool for future projects.

- Asset Mapping Program
  - $150,000 program from equipment, software & staffing

- Property assessment for Gulfport –
  - Mapping for Main Street District – Complete
- Prep with avail property to push out to USM, Blue Economy & HCDC
  - To include size of property, photos, taxes, incentives and zoning
- Next step - location along Highway 49 corridor from Pass Road

- Gulfport Building Façade Grant Program
  - Approx. $100,000
  - Gulfport renewal plan in an effort to draw more people back to the downtown Innovation District. The appearance of the downtown structures will factor heavily into the success of the renewal effort.

- Demising Wall Project
  - Approx. $100,000
  - Creates smaller retail space in a predominantly professional or commercial area

- Re-open the Historic Train Depot as a Visitor Center HUB
  - Approx. $ unknown at this time
  - Create a satellite Visitor Center in the Depot in downtown Gulfport
  - Design the Center to include Gulfport branded retail
  - Work with engineering team to build out and repair the Depot

- Blue Economy Project with The University of Southern Mississippi – Ongoing
  - Co-marketing plan with USM, GMSA, & City of Gulfport.
  - GMSA's Master Plan Phase II is the core part of the plan's requirements.
  - Working with business partners to recruit and retain new Blue Economy businesses throughout the Gulfport district
    - Ocean Aero
    - Geo-Jobe
  - Created an Innovation District with tax incentive geared to the Blue Economy initiative.

- Backlot Project – 1-3 years approx.
  - $2.4 Million to fund
  - Plans are complete
  - Create a 3-D Model to showcase

- COG & GMSA Promotions
  - ***Sip at Sunset,*** Early Spring
  - ***Gulfport Big Weekend,*** October
    - ***Sea of Stars,*** Ms Aquarium, drone show
    - ***Food Truck Festival***, Gulfport Chamber
  - ***View the Cruise*** – first Sunday in October
    - ***Cardboard Cruiser Parade***
    - ***Cruising for Christ***
    - ***View the Cruise***

- ***View the Cruise*** – 2nd Saturday in October
  - ***Big Saturday Night Concert***
- ***Halloween Trunk or Treat***
- ***Gumbo Fest*** – Weekend before Thanksgiving
- ***Sugar Plum Festival & Parade*** – first weekend in December (in Orange Grove)

- Collaborations with other producers:
  - ***Ugly Tie Festival***
  - ***Pink Dress Run***
  - ***ChandyFest***
  - ***Roots, Rhythm &Arts***
  - ***Unity Festival*** collaboration in the Quarters District
  - ***St. Patrick's Day Parade***

- Additional Goals and Objectives:
  - Promotion
    - Recruit events
    - Work with members to co-produce events in Downtown Gulfport
    - Set up a program for new events to follow
    - Create ***"Event Classes"***
  - Economic Vitality
    - Create a *new* Façade Grant Program
    - Developed a FAM Tour for real estate developers
    - Expand the new Business & Building Inventory Program

- Create opportunities to increase sales tax collections for the city.
  - Promotions
  - New businesses
    - Work with Urban Planning to create a ***"How to do Business"***
  - Enhance existing businesses
    - Promotions
    - Encourage building improvements
  - Art exhibits in various businesses with receptions and events
  - ***Co-op advertising opportunities***
  - Provide access to informational programs

Section 2 – Explanation of the submission too include adjustments in Personnel Services.
Business Development Manager is a new position to include job duties for the entire City of Gulfport, (see above description in Sections 1 & 6.

Section 3 – Explanation of the submission too include adjustments in Supplies.
Office Supplies: Requesting $5,000 for supplies that include paper/pens/printer ink and other general office supplies.
Operating Supplies: Requesting $10,000 as follows:

- Specialty brochures for specific sites to include Blue Economy, vacant lands use, brochures for developers, real estate development, and recruitment.

- Brochures and guidelines on doing business in Gulfport
- Information packets – custom built as needed

Travel/Gas: Requesting $5,000, as travel around Gulfport is expected.

Vehicle Repairs/Parts: Requesting $3,000, current vehicle needs repairs often.

Telephone: Requesting $2,000, cost for a new phone and monthly charges.

Laptop Computer: Requesting $2,000, cost for a laptop, with accessories, and specific software needs.

Section 4 - Explanation of the submission too include adjustments in Other Services.

Professional Service/Contract Fees: Requesting $20,000 as follows:

- Asset Mapping Project:
    - Hire a contract worker to photograph and document buildings in each community. Additional subscription fee of $3,000 per year is included in this request.

Property Sales: Requesting $20,000 for appraisals, title work and filing fees. Property requests are researched, then a decision is made if the property can be returned to the tax roles. If so, then statues and ordinances require the city to follow specific guidelines, then present to City Council for approval.

Wayfinding & Promotional Items: Requesting $25,000 as follows:

- Pole Banners created for each community, to include pole arms and the banners.
- Wayfinding signage for downtown
- Wayfinding signage for other communities that are being development, such as The Quarters.
- Exhibitor signage and informational tools
- Community profile information

Sugar Plum Festival Orange Grove: Creating/moving a new festival for the Orange Grove area to be produced at the Orange Grove Community Center.

Gumbo Fest: New festival to be held on Friday & Saturday, November 18 & 19, 2022

Section 5 - Explanation of the submission too include adjustments in Capital.

Small SUV vehicle: Cost - $20 - $25,000, per state

	Communications & Marketing		
Director/Manager	Jase Payne		
Budget Prepared by	Jase Payne		0
Fiscal Cyle		2023	0

BUDGET REQUEST	$	353,938.54

FILLED POSITONS	3
VACANT POSITIONS	0
TOTAL POSITIONS	3

PERSONNEL SERVICES			$	286,838.54
Wages and Salaries	$	198,504.18		
Overtime	$	-		
State Retirement	$	34,539.73		
FICA Taxes	$	15,185.57		
Health and Life Insurance	$	32,733.34		
Workers Comp	$	5,875.72		

SUPPLIES			$	12,000.00
Cleaning and Janitorial				
Office Supplies/Non Capital	$	2,000.00		
Operating Supplies/Non Capit	$	5,000.00		
Gasoline, Oil, Grease	$	3,000.00		
Motor Vehicle Repair Parts	$	2,000.00		

CONTRACTUAL SERVICES			$	19,100.00
Contracts	$	6,000.00		
Membership Dues and Subscr	$	4,300.00		
Training Programs	$	2,500.00		
Taxes and Licenses	$	1,000.00		
Travel	$	3,000.00		
Insurance Premium - General	$	2,300.00		

CAPITAL ASSETS			$	36,000.00
Land	$	-		
Buildings	$	-		
Improvements Other than Bu	$	-		
Vehicle	$	30,000.00		
Machinery and Equipment	$	5,000.00		
Furniture and Fixtures	$	1,000.00		
Construction in Progress	$	-		
Infrastructure	$	-		

Department of Technology &

Information Management

Date: 04-04-2022

From: Director Rick Fisher

To: CAO Leonard Papania

RE: FY23 Department Budget Summary

In FY14 to FY19, with the commitment of the City Administration, we were able to accomplish a great deal of improvements and advancements with aging hardware. Some servers were 13 years old at the time and several 8+ years when I was assigned to this office in 2013. As of FY19 we were very close to having an industry standard of a 5-year refresh of all of our servers, PC's, and laptops, in the city.

In FY20 projects were initially funded but the funds withdrawn due to the uncertainty of how the COVID crises would affect city finances. In FY21 we were again not adequately funded. As a result, the city has not been able to continue the momentum of success in updating and improving our city IT infrastructure on which our departments have become so heavily dependent.

We are now approaching a tipping point with some of our aging hardware and systems reaching critical capacity due to the increase in usage and reliance on by our city departments. If we continue to underfund the technology that has become so critical to our city operations and which we rely so heavily on we can expect an increase in hardware failures resulting in interruptions of city services. Our IT hardware is expected to and does run 24/7 for years at a time but these systems are not made to run indefinitely without updating, replacing, or maintenance. Not being able to follow a regular maintenance plan for our city IT infrastructure is irresponsible and not advisable as it unnecessarily increases the risk of an avoidable potential shutdown.

An interruption in city services, depending on the failure location, could affect our ability to produce and collect water bills, city permits, collect court fines, city public safety functions, city payroll operations all of which are critical functions.

By underfunding IT infrastructure needs, we are also limiting city software functionality. Our software vendors are continually advancing their products and updates to their most current versions can be beyond our aging hardware capabilities. Network security updates can also be affected for the same reason which leaves the city in a potentially compromising situation.

The following FY23 budget requests should be considered critical needs of the city should be funded.

Capital/Computer/Hardware Equipment: **$938,341**

- **File Servers:**

  The following file server is now in need of replacing/updating and each are used by several departments or the city as a whole.

  - **PD Host Server** (Houses all PD file servers)
    7 years old and is at max capacity $ 60,000

  - **Back-up Server** $100,000
    Backup storage space needed for all city departments

- **Desktop PC's (300 Units)** $390,000
  We normally fund 100 replacements per year but we now have 175 units that have reached end of life. These are desktops 5 years and older.

The below two items PD MDT's and the Email Archiver were removed from the budget total above but will need to be addressed in the near future.

- **Police MDT Replacements:** $214,000

  In addition to our normal requests we are also requesting funds for the Police Department MDT's which are nearly 9 years old. This is a $300,000 purchase. The PD is attempting funding through DOJ grants for half of the needed 125 units but has only secured funding for 18 MDT's so far. This would reduce the cost by $36,000 for the remaining 107 MDT's. The PD is working on two additional grants that could also help with another 40 MDT's but that money is not secured yet.

- **Email Archiver** $132,322 one payment or $141,000 over 3 years @ $47,000

  Needed for State/Federal Public Records Compliance

- **Two Desktop PC's** $ 2,500
  For Building Maintenance Department

- **GIS Plotter** $ 7,000
  Large format printer replacing a 10+ year old device

- **Router** **10 Gig/City Wide** $ 20,000
  Controls all network traffic in the city/replacing a 10-year-old device

- **Network Monitoring/Analysis Software/Hardware** $ 47,741
  City network management and analysis

- **Multifactor Authentication** $???
  Network Access Security/insurance purposes

- **Generator/Jones Building** $ 50,000 est

  Back up power to help keep city functions running when power outages occur. All city offices in PD, Court, Central Fire, City Hall, and Jones would be covered. Hardy would be the only remaining building not online in an emergency.

Operational Supplies/Office: (No Change from FY22) **$30,000**

This is not a traditional "office supply" account but is also used for items that do not qualify as a capital expense. These funds are used to by our cabling, printer ink, desktop printer/scanner replacements and other small items such as replacement keyboards or a mouse for city users throughout the year that do not reach the Capital Expense amounts.

Janitorial Supply: (No Change from FY22) **$5,000**

Paper/Cleaning Products For Jones Building

Motor Vehicle Gas/Oil/Grease: (No change from FY22) $**6,000**

Motor Vehicle Repair: **(**Increase from FY22) **$5,200**

Training: **$ 30,000**

This will cover our PACE training program we have relied so heavily on this year and any uncovered days we may need for MUNIS and other training as needed.

Travel: **$5,000**

Software/Hardware Maintenance: (Reduction of $22,450 from FY22) **$1,348,059**

Software licensing is very challenging to predict as these payments are due all throughout the budget year and vendors cannot give us maintenance numbers over a year or year and a half in advance. Most vendors have a maximum 10% increase per year in their contracts. Some years we may not have an increase or only a fraction of the 10% and others see the full 10%.

With the way the economy is performing we are expecting an increase from our vendors to cover their increased labor and operating costs as well as the continued payment obligations for the ongoing Public Safety projects over the next 3 fiscal years as well as the city email archiver for the next two years.

The following Departments have all added or are planning to add software in FY22 and those increases in yearly fees also have to be included in FY23. CityWorks was transitioned to a cloud environment and will be an additional $21,000 per year. HR has added "Breezy" software and we were told it will be $5,000 per year. (At the time of this report we have received no confirmation of this amount form HR) LS is also planning to add software for their Community Center scheduling but as of yet we have no detailed information on this or the yearly amount.

In addition to yearly software maintenance this line request also includes the yearly payments for the Police and Fire New World projects. In FY23 the payments are PD $99,218, FD $38, 481 for a total of $137,699.

At this time the mechanic shops are consolidating and we do not know what software they will be using or how it will be billed. This will be an additional expense but is not budgeted at this time.

Even with the known new additions and scheduled payments we are requesting a $9,515 reduction in this line item.

Personnel: **(**Increase of $83,991 with fringe from FY22) **$ 999,831**

Jobs in the IT and GIS sector can be very lucrative for individuals with the background and qualifications that our employees have. We are fortunate in the fact that nearly all of the department staff hold degrees from higher learning institutions as well as advanced IT related certifications. Others in the department are working towards those A+, Networking, and Security related certifications. (See Attachment A)

Even with the recent new staff additions in the past year who have replaced senior staff retirements and one passing away the department staff is still averaging nearly 15 years of service with the city. This does not include the many more years of experience of working in related fields before their employment here. For the majority of our senior staff their sense of duty and dedication to the City of Gulfport has kept them working for the city. This will be changing in the next 2 to 5 years as nearly 50% of the staff will be retired or eligible for retirement.

The city must act now to help prevent the same type of staffing crises that our Fire and Police Departments have been facing in recent years. The city must become competitive in pay and benefits to attract and retain skilled technical staff. This action by the city is critical to maintaining our advanced software/hardware systems which we have become so heavily dependent on in every department. Recruiting and retention has been a recognized issue in public safety over the past few years and several pay increases have been given to stop the critical loss of employees and experience. The same now holds true in the technology fields. Losing and not being able to replace staff due to low pay rates is going to have a tremendous effect on the quality of work and security of our systems in the very near future.

This recruitment issue is now very evident in the fact that we have had openings in both the IT and GIS offices for over 9 months with very few suitable candidates applying. Of those who were suitable for an interview it was made clear by the better qualified candidates they were looking for a "fill in job" until other opportunities which paid more were available. They had no intention of staying with the city due to the pay rates with no set future pay increases to look forward to.

For instance, the city has been advertising for a GIS Analyst at $41,493 per year for 9 months. Of the few who were qualified and applied, we hired a candidate who only stayed one month and took a GIS job locally that started her in the $55,000 plus range. Nearly the same job was also being advertised with Mississippi Power in recent weeks here in Gulfport and the pay started out at $49,000 and went to low to mid $70's in two years. Both of those job openings were filled in a short period of time and neither were as diverse in GIS tasks as we expect our GIS Analysts to perform. (I contacted MS Power who confirmed the job description and provided the pay rates)

Also, in the IT office another very well-trained reliable staff member was hired and stayed with us for a year but was offered a local job that raised his starting pay to the mid $50,000 range. Again, the new job was not nearly as diverse in the tasks expected to be performed here at the city and there was no after hours or on call work expected in the new position. We have now been advertising for an open Computer Support Tech position for several months starting at $38,778 with very few applicants who were suitable for interviewing much less hiring.

The IT and GIS workforce we are attempting to attract are not only looking for a "city" job. They are looking at all opportunities for themselves to provide for their families in the private and public sector.

The City is now fast approaching a crossroads in how it operates and continues into the future. Do we reduce the standard of service and quality of work provided to City Departments or do we make the needed adjustments in compensation to attract and retain a qualified and skilled work force for the present and future? If we do not make the necessary adjustments soon we will find ourselves with a continued pattern of staff turnover that will only be detrimental to the city's continued advancement and success with its technology related needs.

The $1,000 COLA increases four and five years ago were greatly appreciated by the staff who received them as well as the 4.5% increase in FY20 which was the first increase in at least a decade to our base pay. Even with these increases the pay rates have not nearly kept up with the industry standard rates of pay or even the normal inflation rate for simple everyday living and providing for their families.

In FY23 I am requesting a four-step base pay increase based on the current City of Gulfport pay step chart for each of the department staff in the GIS and IT Divisions. This should be the first step in a comprehensive incentive package to attract and retain a skilled staff.

In addition to the base pay increase and to address the retention of employees, in FY23 I would like to implement longevity pay at the rate of one step per year. This would help attract new employees and retain employees to stay with the city and we would not lose critical experience with our systems. This would not be retroactive but would start in FY23 and adjust up one step per year in base pay for each IT and GIS position.

For FY23 I would also like to implement an incentivized certification program for the IT staff. The Police Department, Fire Department, and Public Works Departments have increased longevity and certification pay opportunities in place for those that have completed required training and tested for the certifications as well as simple time on the job.

The Police Department has 10 step increases for simply staying on the job which amount to longevity pay for the first 10 years of service and no additional duties or testing is required.

1. Fire - has Fire Recruit to Fire Fighter one, and Fire Fighter Two, all have pay step increases and are not tested other than being evaluated for each advancement along with time in grade (1 year). There are 6 paid step increases for these year marks/advancements. Fire Fighters are not formally tested until they reach Engineer and up which are competitive positions.

2. Additional certifications for the Fire Department staff are Fire-EMT $25 per pay period, EMT Advanced $75 per pay period, and Paramedic $175 per pay period. These must be renewed every 2 years to maintain the pay increases.

3. Police –PD has 10 steps of Patrol Officer where they get an automatic step increase up to 10 years. Beyond the academy in the first year there are no more written tests or exams and the pay is permanent throughout their stay in patrol until they test for a competitive position.

4. Public Works –PW has different levels of Mechanic that have training requirements and certifications for increased pay rates. For example, Mechanic One and Two are based off the same vocational training but if a Mechanic simply has 5 years of experience they start at Mechanic Two at a $4,500 increase over a Mechanic One. When the Mechanic One reaches 5 years of experience he is given the $4,500 increase with no testing or additional duties. This in effect is a longevity base pay increase.

Police, Fire, and PW all have positions that get not only what is longevity pay but they also get the benefit that it is a true step increase to their base pay rates which also increases the retirement pay for the employee. In the past longevity pay was not factored for retirement credit as it was considered as a COLA.

The industry standard certification pay being proposed for the IT staff are CompTia A+ ($50), CompTia Network + ($100), and CompTia Security +($150) per pay period. All certifications are good for 3 years and must be renewed (retested) due to the fast and ever-changing environment of the tech world. The employees who achieve any of these certifications would have to retest every 3 years to continue receiving the certification pay. (See attached descriptions of certifications)

These are real classes and will take several months each of dedicated time by our staff of studying and completing the course practice work before taking the exam. The exams are not always passed on the first attempt.

Our employees will be continually studying for months at a time preparing for these exams practicing their profession and staying up to date with the latest industry changes. All of this will make the staff better and the city better as they will have continually updated and trained professionals on staff.

All CompTia tests are administered by and taken at a local college and proctored by college staff. In other words, these are real tests and not “seminars” where the instructor gives the answers to the class after a few hours of speaking.

The Directors Position is not included in any of the additional pay structure proposals as that is a decision of the City Administration based on the positions job performance.

All of these pay additions will add approximately $83,991 including fringe and all of the funds will not be used as all employees will not necessarily complete the course work nor pass the exams the first time. There could be a few budget years until all the staff are in compliance to receive the certification pay.

FY23 Total: (Increase of $849,860 from FY22) **$3,367,432**

Attachment One:

CompTIA A+:

CompTIA A+ certified professionals are proven problem solvers. They support today's core technologies from security to networking to virtualization and more. CompTIA A+ is the industry standard for launching IT careers into today's digital world.

CompTIA A+ is the only industry recognized credential with performance testing to prove pros can think on their feet to perform critical IT support tasks. It is trusted by employers around the world to identify the go-to person in end point management & technical support roles. CompTIA A+ appears in more tech support job listings than any other IT credential.

The CompTIA A+ Core Series requires candidates to pass two exams: Core 1 (220-1101) and Core 2 (220-1102) covering the following new content, emphasizing the technologies and skills IT pros need to support a hybrid workforce.

- Increased reliance on SaaS applications for remote work
- More on troubleshooting and how to remotely diagnose and correct common software, hardware, or connectivity problems
- Changing core technologies from cloud virtualization and IoT device security to data management and scripting
- Multiple operating systems now encountered by technicians on a regular basis, including the major systems, their use cases, and how to keep them running properly
- Reflects the changing nature of the job role, where many tasks are sent to specialized providers as certified personnel need to assess whether it's best to fix something on site, or to save time and money by sending proprietary technologies directly to vendors

CompTIA Network+:

CompTIA Network+ validates the technical skills needed to securely establish, maintain and troubleshoot the essential networks that businesses rely on.

Unlike other vendor-specific networking certifications, CompTIA Network+ prepares candidates to support networks on any platform. CompTIA Network+ is the only certification that covers the specific skills that network professionals need. Other certifications are so broad, they don't cover the hands-on skills and precise knowledge needed in today's networking environments.

CompTIA Network+ features flexible training options including self-paced learning, live online training, custom training and labs to advance the career development of IT professionals in network administration.

CompTIA Security+:

Security+ incorporates best practices in hands-on troubleshooting, ensuring candidates have practical security problem-solving skills required to:

- **Assess** the security posture of an enterprise environment and recommend and implement appropriate security solutions
- **Monitor and secure** hybrid environments, including cloud, mobile, and IoT
- **Operate** with an awareness of applicable laws and policies, including principles of governance, risk, and compliance
- **Identify, analyze, and respond** to security events and incidents

Security+ is compliant with ISO 17024 standards and approved by the US DoD to meet directive 8140/8570.01-M requirements. Regulators and government rely on ANSI accreditation, because it provides confidence and trust in the outputs of an accredited program. Over 2.3 million CompTIA ISO/ANSI-accredited exams have been delivered since January 1, 2011.

Source:

https://www.comptia.org/home

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	FYE 2022	FYE 2023	Change
Personnel Services	$16,305,505.00	$17,753,988.45	$1,448,483.44
Supplies	$1,365,113.00	$1,631,000.00	$265,887
Other Services	$1,981,225.00	$1,388,500.00	-$592,725
Capital	$142,000.00	$448,000	$306,000
TOTALS	$19,793,843	$21,220,988.42	$1,427,145.42

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	Wages and Salaries	$10,002,699.08	$10,543,988.45	$541,289.37
	COLA	$50,011.00	$38,008.36	-$12,002.64
	Longevity	$83,798.78	$70,799.04	-$12,999.74
	Education	$44,200.00	$35,100.00	-$9,100.00
	Holiday Pay	$233,127.40	$233,127.40	$0
	Overtime	$1,100,000.00	$1,365,127.91	$265,127.91
	State Retirement	$2,003,581.51	$2,137,790.30	$134,208.79
	FICA Taxes	$880,884.97	$938,890.56	$58,005.59
	Health and Life Ins.	$1,546,829.85	$2,025,986.33	$479,156.48
	Workers Comp	$333,908.98	$363,670.07	$29,761.09
Supplies	Cleaning and Janitorial	$14,000.00	$15,000.00	$1,000.00
	Operational Supplies	$95,000.00	$100,000.00	$5,000.00
	Gasoline	$525,000.00	$700,000.00	$175,000.00

	Motor Vehicle Repair Parts	$284,713.00	$300,000.00	$15,287.00
	200 Building Materials and Supplies	$100,000.00	$110,000.00	$10,000.00
	Uniforms	$150,000.00	$170,000.00	$20,000.00
	Animal Control	$188,400.00	$220,000.00	$11,600.00
	Photography and Fingerprint	$8,000.00	$10,000.00	$2,000.00
	Promotional Items	$1,500.00	$6,000.00	$4,500.00
Other Services	Professional Fees	$45,500.00	$507,000.00	$461,500.00
	Forensic	$25,000.00	$25,000.00	$0
	Training Programs	$75,000.00	$30,000.00	-$40,000.00
	Academy	$0	$72,000.00	$72,000.00
	Membership Dues and Subscriptions	$4,500.00	$14,500.00	$10,000.00
	Prisoner Medical Expense	$50,000.00	$50,000.00	$0
	Travel	$50,000.00	$50,000.00	$0

	Pistol Range Maintenance	$12,500.00	$30,000.00	$17,500.00
	Prisoner Meals and Housing	$450,000.00	$600,000.00	$150,000.00
	CI Funds	$0	$10,000.00	$10,000.00
Capital	Capital Outlay	$142,000.00	$83,500.00	-$58,500.00
	Vehicles	$0	$364,500.00	$364,500.00

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

Section 3 – Explanation of the submission too include adjustments in Supplies.

Section 4 - Explanation of the submission too include adjustments in Other Services.

Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

Overview

The Gulfport Police Department is comprised of 165 sworn and 65 non-sworn personnel who provide law enforcement and support services to the citizens of Gulfport and its visitors. These services range from daily enforcement activities, securing special events hosting by the City and private organizations, to providing public records and completing background checks for employers. During the first half of FYE 2022 the Department has manned over 20 special events with many more to come in the following months. Thus far this FY the Department has provided over 2200 man-hours and expended $96,584.33 on special events. These events require a great amount of coordination between Department personnel, other City departments, and outside entities.

In calendar year 2021, as reported to NIBRS, the City experienced a notable increase in violent crimes. This includes a 2% increase in Homicides, 11% increase in Aggravated Assaults, 3% increase in Assault, and 8% increase in Auto Thefts, and a 51% increase in Forcible Rape. Investigations into these offenses is daunting, laborious, and requires a specialized skill set requiring investment by the Department into the training and retention of its staff. With the addition of specialized units in 2021 the Department has noted a trend in diminishing crime statistics thus far in calendar year 2022. Homicide rates have fallen 75% compared to the same period in 2022, while Aggravated Assault, Assault, and Forcible Rape have fallen 13%, 22%, and 31% respectively. The reduction in these categories is direct testament to the effect of thorough training and retention of officers and staff to analyze crime trends, and proactively patrol the communities.

Along with the services the Department provides to our citizens, personnel often assist with instructing other department's personnel in customer service, safety, and de-escalation techniques. Our ability to assist in these matters is highly dependent on the vast and comprehensive training that our officers are afforded. Along with the training of our personnel, our recent ability to recruit and retain personnel has proven paramount in our ability to continue our enhanced services to the City as a whole.

Personnel Services

Overall, Personnel Services requests increase $1,447,983.42 from FYE 2022. This request increase is due largely to the fact that this proposed budget seeks funding for 222 personnel with a 3% pay increase per employee. Whereas the FYE 2022 budget funded only 221 positions with the Department. The Department proposes to fund 157 sworn positions to facilitate the 3% raise in wages and salaries. The funding of this raise will serve to enhance recruiting and retention efforts and will bolster the current pay of Department personnel, particularly sworn positions, to a level unmatched by neighboring jurisdictions. The raise, along with the City's package of fringe benefits will serve to entice both uncertified and lateral officers to the Department, while also serving to aid in the prevention of loss of our un-sworn personnel. As in years past, the Department proposes this increase with the funding of only 157 sworn positions in anticipation that it will fulfill recruiting efforts and in anticipation of the City Administrations understanding that additional positions may be necessary to fund should staffing goals be fulfilled.

Furthermore, the calculations for Health and Life insurance has gone from a flat rate per employee to a percentage which has caused an increase of $479,156.48. The four (04) year average (FYE 2019 -2022) of combined Health and Life Insurance line budgets is $1,631,490.80 with average expenditures of

$1,334,256.44. The proposed budgeting of $2,025,986.33 utilizing the percentage rate appears to inflate the necessary allotments to the line item.

600100, Wages and Salaries: The overall increase in Wages and Salaries will be $541,289.37 from FYE 2022. This increase is due to primarily to Wage and Salary, and Overtime increases. The Department has seen significant retention in new hires, 20 new employees hired and retained since beginning FYE 2022. In an effort to continue our recruiting and retention success, we propose a 3% raise per funded position.

600400, Overtime: The Department recommends and increase in overtime from $1,100,000 to $1,365,127.91. Community events in and around the City of Gulfport have seen a return to pre-COVID pandemic levels. As a result of this increase in special events, Departmental personnel have been tasked with once again responding to and working these events in an overtime capacity. Projections for FYE 2022 indicate that the Department will spend in excess of the budgeted $1,100,000.00 (expenditures of $759,466.21 as of the end of the 2nd quarter of FYE 2022). Based upon current retention levels lessening the level of overtime needed for shift coverage, as well as grant opportunities, valuating overtime at roughly 12.5 % of Wages and Salaries provides for a feasible estimate of overtime expenditures. FYE 2021 overtime requirements saw expenditures of $1,177,136.82

SUPPLIES

The overall increase in Supplies of $265,887.00 is reflective of noted increasing in items due to rising costs and inflation. Included in this increase, however, are considerations for the aging fleet operated by the Department due to hardships in purchasing newer vehicles brought about by the COVID Pandemic, as well as increases in fuel for police vehicles and equipment. Contractual obligations and existing contractual increases have driven the increase in Animal Control expenses. Increases in Operational Supplies, Building Materials Supplies, Photography and Fingerprint, and Promotional Items are due in part to offset forecasted shortfalls for FYE 2022.

610700, Operational Supplies: We propose funding this line item at $100,000.00. This line item encompasses funding formerly held under Office Supplies and Operating Supplies which were funded at $95,000 combined. The requested increase in this line item correlates to the increase in item costs we have experienced throughout the FY. Current FY to date spending for these combined line items is $65,764.91. FYE 2021 saw a combined expenditure of $86,240.74 while FYE 2020 saw a combined expenditure of $93,880.29.

610100, Cleaning and Janitorial: We propose to increase this line item from $14,000 to $15,000. We propose this change due to increasing costs and lead times in procuring supplies, as well as the necessity to maintain a sanitary environment in public areas and prisoner holding areas. Current expenditures forecast that we will exhaust our current funding in this line item before the end of the fiscal year. FYE 2021 expenditures were $12,865.37 and FYE 2020 expenditures were $14,276.12.

612500, Uniforms: We propose to fund this line item to $170,000. This line item encompasses funding formerly held under Uniforms and Guns, Ammo, Etc., which were funded at $150,000 combined. This year's request for an increase of $20,000 in funding is based heavily on the rising cost and limited availability of ammunition and other munitions needed for training and duty use. This item is utilized to outfit officers and personnel with the necessary uniform and safety equipment to fulfill their jobs.

611300, Motor Vehicle Repair Parts: We propose to increase this line item to $300,000 from $284,713. This line item is used to expense the various accessories and repair parts to maintain the public safety fleet. Given the rise in costs of repair parts experienced over FYE 2021 and thus far in FYE 2022, coupled with the request to purchase additional fleet vehicles, we forecast this increase to be necessary. Preliminary quotations for up fitting of police vehicles requested indicate that an additional $23,774 would be needed. Given the equipment we currently have on hand we will be able to offset some of this expense and believe that the $15,287 adjustment will suffice in satisfying our needs.

614000, Gasoline: We propose to increase this line item to $700,000 from $525,000. The three (03) year average fuel consumption for the Department is reported at 206,255 gallons, however current year usage forecast reflects usage in the range of 192,000 gallons. With the calendar year average of gasoline prices forecast at $3.99 (national) the Department would incur an expense of $766,000. With regional gas prices below the national average the Department feels confident that a budget of $700,000 will fulfill our needs. Expenditures from FYE 2021 and FYE 2020, having experienced more moderate gas prices at the pump, were $437,672.88 and $351,708.25 respectively.

611000, 200 Bldg Materials and Supplies: We propose funding this line item at $110,000. This line item encompasses funding formerly held under BLDG Materials and Supplies as well as BLDG Repairs and Maintenance. The combined budget for these accounts in FYE 2022 was $95,000. This line item is used to procure repair materials and fund maintenance accounts for the combined maintenance of the Department Head Quarters and Municipal Court Building. With the building aging and price of materials increasing we recommend an increase to full cover the expenses throughout the year. Expenditures for these combined line items for FYE 2022 are $82,799.95 as of the end of the 2nd quarter. Expenditures for these line items in FY 2021 and 2020 were $64,242.39 and $107,638.21 respectively.

614900, Animal Control: We propose increasing this line item to $220,000 from $188,400. This is due largely to the expense increase in the contract with the Humane Society of South Mississippi. The contractual obligation for Animal Control with HSSM is $188,400. Secondly, the need to outfit Animal Control Officers with the necessary equipment and materials to safely and humanely capture animals is paramount.

615200, Photography and Fingerprint: We propose to increase this line item to $10,000 from $8,000. This increase will allow for the purchase of supplies and materials to test and preserve forensic evidence in house thus reducing our expenses to outside vendors. Expenditures for FYE 2021 and FYE 2020 for this line item were $12,278.39 and $12,103.53 respectively.

Promotional Items: We propose to fund this line item at $6,000. This line item was formerly reflected as Entertainment and funded at $1,500. The increase in this line item will assist in procuring items to engage in the community and use in recruiting and retention drives.

OTHER SERVICES

Overall there is a decrease of $592,725 in Other Supplies. This is due largely to removing Telephone, Electricity, and other re-occurring expense lines from our budget. Numerous line items in Other Fees have been combined, and/or renamed, for FYE 2023, as such several categories will appear to drastically increase while others were deleted.

622100, Professional Fees: We propose $507,000.00 to this line item which encompasses line items previously reflected as Maintenance Contracts, Contractual Fees, Printing and Binding, Taxes and Licenses, and Misc. Services and Charges. This line item will carry the expenditures for existing contractual obligations for Taser ($74,000), Axon ($270,000), and others previously approved by council and which have existing payment schedules in place. FYE 2022 expenditures/encumbrances for Contractual Fees total $339,053.66 as of the end of the 2nd quarter. Due to continual shortfalls amongst other line items encompassed in this category we feel that the allotment of $507,000 will prevent the need for future budget amendments.

620701, Forensic Fees: We propose that maintaining this line item at $25,000 is a realistic proposal needed to meet the demands of modern law enforcement. FYE 2020 we spent $35,055. FYE 2021 we have spent $33,980. As of the end of the 2nd quarter of FYE 2022 we have spent $11,940. We intend to utilize the state crime lab as much as possible to reduce costs. Expenditures for this line item in FYE 2021 and FYE 2020 were $41,740 and $35,055 respectively.

622300, Training Programs: We propose to decrease this line item from $75,000 to $30,000. This proposal is made contingent upon the approval of an "Academy" line item. This line item will be used to maintain continuing education credits for Departmental personnel that are not reimbursed. The separation will allow for the tracking of training expenditures beyond initial training to ensure that officers are afforded the opportunity to receive training without having to navigate the heavy encumbrances placed upon the line item by the cost of Academy training.

Academy: We propose the creation and funding of this line item to $72,000. The average cost of attendance for new officers has been approximately $25,000 per class, with four (04) classes being conducted each fiscal year. During each fiscal year we anticipate reimbursements from the State for the expenditures by the Department, however, these reimbursements can take upwards of nine (09) months to arrive. The creation of this line item will help to fund the future of our Department while also preventing heavy encumbrances from restricting other Officers from receiving required continuing education credits.

621900, Membership Dues and Fees: We propose to fund this line item to $14,500. This line item will cover the $4,500 in costs normally associated, as well as provide $10,000 in expenditures for the Explorer program. The Explorer program was traditionally afforded its own line item however it has been compounded with Membership Dues and Fees after restructuring.

622900, Prisoner Medical Expense: We propose that no change be made to this line item. This line item is utilized to cover the costs of expenses in the event an inmate held under charges from this Department should need medical treatment.

626900, Travel: We propose that no change be made to this line item. This item is utilized to cover the travel expense associated with training or other official duties outside of the locale.

623100, Pistol Range Maintenance: We propose an increase from $12,500 to $30,000. This line item is used to maintain the Department's pistol range to allow for the qualification of sworn staff in accordance with regulations. The range is currently in need of a berm clearing/cleaning which entails utilizing specialized equipment to sift through and remove captured projectiles and dispose of them in accordance with established standards. This maintenance can only be carried out by specialized equipment and contractors and the requested amount is commensurate of recent quotations.

623500, Prisoner Meals and Housing: We propose an increase from $450,000 to $600,000. This line item was decreased FYE 2022 due to housing restrictions emplaced by the Harrison County Sheriff's Officer. Due to lifting of these restrictions and an increase in incarcerations, the Department has noted an increase in the monthly housing bills and forecast such increase to align with FYE 2020 expenditures ($603,648.62).

CI Funds: We propose the funding of this line item to $10,000. This line item is utilized to incentivize cooperation from the public in law enforcement investigations. This line item was not funded during FYE 2022 which has made our Department heavily dependent on law enforcement partnerships to pay confidential informants.

Capital

Capital Outlay: $83,500

Faro 3d Scanner - $70,000.00

Roll-up Doors for storage facility - $4,500.00

Vehicles: $364,500

Police Vehicles - $300,000

Motor for Marine Unit - $15,000

Motorcycles - $49,500

Overview and Goals for FYE 2023

The Gulfport Police Department strives to continually provide professional and timely services to the citizens and visitors of our City. As such, the Department continually seeks innovative means to enhance our ability to provide these services and to recruit and retain the finest officers in the region. The continued integration of Axon and RMS Systems into our Department will allow for the seamless monitoring and analysis of the functions of our officers while further enhancing transparency in our duties.

The Department has made great strides in its recruiting and retention efforts. As noted previously the Department has hired on 20 new staff during the first half of FYE 2022, however, there is unfortunately a trend of officers and staff leaving for neighboring agencies and non-law enforcement businesses. By bolstering the pay of its staffing, the Department is hopeful that not only will its recruiting success continue, but moreover that retention levels will rise. The investment made by the Department and the City to train the finest officers and staff in the region, merely to lose them to other entities is frustrating and a disservice to the citizens of Gulfport that can be prevented. While a 3% increase of annual salary amounts with benefits and associated overtime expenses amounts to less than $500,000, it will place the Department as the highest paid department in the southern region of the state and in a comparable salary range to metropolitan areas in the coastal region (NOPD $46,885, Mobile PD $40,528). This bolstering of pay will serve to entice prospective employees into the ranks of the Department.

Along with software and equipment enhancements, the Department recognizes the need to continually educate and train officers of all ranks to keep them abreast of the latest trends and practices in policing. This training further aids in our ability to attract new and seasoned officers to our ranks, thus providing a vast repertoire of knowledge and experience to serve our citizenry. The addition of a FARO crime scene scanner will prove to be a vital tool in our investigative efforts and will afford investigators the opportunity to more clearly recreate and present crime scene evidence to prosecutors to ensure that criminal actors within our City are held accountable for their actions.

The Department is actively exploring the acquisition of Benchmark Analytics software. This analytical suite will streamline many of the separate processes the Department currently uses in evaluating performance objections and provide real-time data to address crime, and behavioral trends of officers. If employed, this software suite will allow Department administration to track the training and performance of officers and staff, analyze the effectiveness of community engagement programs and activities, and provide internal investigators a streamlined report of officer behavioral and use of force trends to ensure that the citizens of Gulfport have the finest Police force at their disposal.

The aging fleet of the Gulfport Police Department has long been a hurdle to overcome. COVID's impact on the supply chain has caused great strife in acquiring and outfitting modern patrol vehicles. The Department has identified new means of acquiring vehicles and seeks to purchase ten (10) vehicles to enhance our operations while also lowering our repair costs by utilizing warranty programs which will accompany newer vehicles. Throughout FYE 2021 and 2022 the Department has worked closely with state contract holders to locate and procure vehicles for its fleet. Despite best efforts, the availability of vehicles has been sparse and state contract holders have been unable to fulfill the needs of the Department. The Department has worked closely with local retailers to identify available vehicles that will fulfill its needs and has utilized City Purchasing personnel to ensure that the opportunities afforded to the Department through these newly formed procurement channels are lawful and in the best interest of the City. Along with vehicle modernization the Department's Marine Unit, which is utilized to monitor safety along our waterways and provide security during special events, is in need of re-fitting of its motor. This re-fitting will allow for more reliable operations and will lower maintenance costs through available warranty channels.

Billy Hewes
MAYOR

GULFPORT FIRE DEPARTMENT

OFFICE OF THE FIRE CHIEF

1515 23rd Avenue
Gulfport, MS 39501
228-868-5950

Billy Kelley
Fire Chief

FY 2023 - Draft 1

To: Leonard Papania, CAO
Todd Harman, Director of Finance

From: Billy Kelley, Fire Chief

RE: Budget for FY 2023

In preparing for the 2023 budget for the Gulfport Fire Department, the following adjustments are recommended with justification;

- **Personnel Services:** We are allotted 164 total positions which consists of 153 combat personnel and 11 daytime personnel. Currently we have 10 vacancies. We are looking to hire to fill the vacancies and start a recruit academy around October time frame. We expect to have 2 Lieutenant's retire in the FY 2023. On our personnel services we are showing an overall increase of $561,136, $211,578 of that is an increase of fringe benefits due to less vacancies at this current time. In 2020 all city employees received a 4.5% raise after budgets were completed this was $315,000 that was not adjusted in our salaries and wages budget. We are proposing that our total wages and salaries budget be $8,913,570 for fiscal year 2023. This would be hiring a class of 6 and leaving 4 vacancies at the Firefighter rank. We will apply for any workforce development grants to offset instructors and recruit pay during training that would result in a surplus.

- **600400, Overtime:** Recommend $50,000 decrease from $900,000 to $850,000 for FY 2023 due to filling positions. In 2020 we spent 714,957 for 2021 we spent 798,654, in 2022 we project to spend 950,000. We project that this cost will come down due to less vacancies in FY 2023.

- **601100, Holiday Pay:** Recommended increase of $13,000 from $227,000 to $ 240,000. This 5% increase is due to more positions being filled therefore the rate of holiday pay needed has increased. In 2020 we spent $185,000, in 2021 we spent $187,000 and in 2022 we are on track to spend $$224,300.

- **610700 Operating Supplies:** Recommended decrease of 10.2% $17,000 from $167,000 to $ 150,000 due to some of these routine expenses being moved to maintenance contracts. In 2020 we spent $123,000, in 2021 we spent $140,000, and in 2022 we are on track to spend an estimated 140,000. A lot of our operating account goes into running the 12 stations on a daily basis.

- **611000 & 612200 Building and Maintenance:** Recommend combining two lines items (Building Materials and Supplies and Repairs and Maintenance). Recommend an increase of $3387 from $101,613 to $105,000. This increase is due the aging of several of our stations and fixing repairs that need to be fixed from Zeta. Most of the minor repairs to our stations are done by fire personnel.

- **611300 Motor Vehicle Repairs:** Recommend $3000 increase from $207,000 to $210,000. Due to increasing diesel repair costs and aging of our fleet we recommend this small increase. We hope that with the consolidation of the garage we can save some by doing preventative maintenance here. The electrical and pump parts of the truck must be outsourced to companies with EVT mechanics for accreditation and the rating bureau. In 2020 we spent $ 212,800, In 2021 we spent $240,000, and in 2022 we are estimating spending $ 200,000

- **612500 Uniforms:** Recommend a $15,000 decrease in uniforms from $ 221,000 to $206,000. We are able to offset this decrease with grants that will assist in reimbursement of new firefighters uniforms and turn out gear

- **614000 Gasoline, Oil, and Grease:** Recommend increasing $ 14,750 from $97,250 to $ 112,000. In 2020 we spent $ 85,000, in 2021 we spent $101,000, and in 2022 we are estimating spending $ 107,000.

- **621700 Maintenance Contracts:** Recommend combining Contractual Fees and Maintenance contracts into a single line item. Recommend an increase of $ 44,542 from $ 33, 734 to $78,276. This increase is due to Life Pak AED's being out of warranty and having to cover maintenance agreements. The increase is also due to having to hire out a third party vendor to test and certify all ground ladders and aerial ladder trucks for accreditation and rating. This will also cover 50,000 ft of fire hose to be tested and certified by a third party vendor.

- **622300 Training Programs:** Recommend increasing training $24,697 from $82,303 to $107,000. Due to the amount of training sites shut down due to Covid we have a lot of personnel that are behind in technical training. We also plan to send 6 personnel to paramedic school that will have a total cost of $51,000. We will offset as much training as possible using workforce development grant opportunities. We intend on having the highest trained personnel possible and don't want to create potential liabilities from lack of trained personnel.

- **625700 Postage:** Recommend a decrease of $237.00 from $2237 to $2,000 due to the amount of gear repairs trending downward.

- **626900 Travel:** Recommend increasing travel $3,473 from $ 18,527 to $ 22,000. We will be responsible to pay for the accreditation team travel and lodging this year at a rate of $6,500. This increase will help offset the cost of the team traveling to evaluate our department.

- **626700 Rental:** Recommend decreasing rental $ 11,100 from $ 26,100 to 15,000. This will still allow us to cover the rental of generator for Central station and City Hall until grant is secured. This will also cover rental of equipment throughout the year to work at elevations on different stations.

- **626500 Printing and Binding:** Recommend decreasing this line item $ 975.00 from $3,975 to $3,000. This line item will cover printing and binding of annual reports.

- **627700 Contributions:** Recommend changing line item title to Fire Prevention Contributions and also propose a flat budget in this line item. This line item is what buys (with council approval) community risk reduction literature for school children and adults in the city. We believe that this program saves lives and should continue with the kids in our community.

- **Capital Expenditures:**
    1. **Vehicles** - $105,000 – This will be covered from existing monies that are in our 2022 capital vehicles account. We ask that this is rolled over to 2023.
    2. **Chain Link Fencing:** $16,000 – This fencing is to give perimeter control at our training facility off pass rd. A lot of this fencing was blown done during zeta and due to the age of the fence was not covered.
    3. **HVAC Central Fire Station:** $85,000. Eagle Mechanical Rooftop unit.
    4. **Concrete Pad Replacement at Station 3:** $70,000 – This is where all our apparatus are pump tested and due to the wait of the trucks the ground is washing out from under and causing a hazard.
    5. **Large Diameter Fire Hose:** $20,629.32 – This expenditure will replace the large diameter hose bought in the late 90's. This will be front line hose and the older hose will become reserve.
    6. **Signage for Central Station:** $10,000 – Install Sign and lettering on Central Fire Station after paint job complete

- **Grant Expenditures:**

    Capital:
    1. **2 – Swift water boats –** $50,000 (No match) #00020
    2. **Polaris Ranger and Trailer -** $35,000 (No match) #22016
    3. **Hurst Extrication Tools -** $32,000 (No match) Awarded 4/1/22
    4. **Search and Rescue Night Vision -** $10,000 (No Match) #22016

5. **Standby Generators for Central Station / City Hall, Station #2, Station #5, Station #8:** Hazard mitigation grant through FEMA. Total cost of the project is $117,137 (80/20 Match)

Operations:

1. **Rope Rescue, Swift water PPE, and Swift water SAR equipment:** $65,000 – (No match) #22016
2. **Hazardous Materials Detection and Maintenance:** $10,000 (No match) #22015

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BILLY KELLEY
Fire Chief
Gulfport Fire Department

Cc: **Chief Billy Kelley**
Deputy Chief Thomas McCorkle
Deputy Chief Curtis Prestwood
Linda Ladner

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	(All Line Items)	$0	$0	$0
Supplies	ASPHALT	$75,000.00	$85,000.00	$10,000.00
	BLDG MATERIALS AND SUPPLIES	$16,000.00	$0.00	-$16,000.00
	CHEMICALS	$9,500.00	$10,000.00	$500.00
	DRAINAGE AND OTHER PROJECTS	$15,000.00	$0.00	-$15,000.00
	GASOLINE, OIL, GREASE	$260,000.00	$10,000.00	-$250,000.00
	MOTOR VEHICLE REPAIR PARTS	$205,000.00	$0.00	-$205,000.00
	OFFICE SUPPLIES	$2,500.00	$0.00	-$2,500.00
	OPERATING SUPPLIES	$117,000.00	$120,000.00	$3,000.00
	REPAIRS AND MAINTENANCE	$210,000.00	$0.00	-$210,000.00
	SHELLS,GRAVEL,SAND	$16,000.00	$250,000.00	$234,000.00
	STORM DRAIN PIPES	$115,000.00	$130,000.00	$15,000.00
	UNIFORMS	$500.00	$0.00	-$500.00
	Totals	**$1,041,500.00**	**$605,000.00**	**-$436,500.00**
Other Services	CONTRACTUAL FEES	$163,500.00	$165,000.00	$1,500.00
	ELECTRIC	$40,000.00	$0.00	-$40,000.00
	GAS	$6,300.00	$0.00	-$6,300.00
	INSURANCE PREMIUMS-GEN LIAB	$21,000.00	$0.00	-$21,000.00
	INSURANCE PREMIUMS - PROP	$40,000.00	$0.00	-$40,000.00
	LEGAL FEES	$4,000.00	$0.00	-$4,000.00
	MEMBERSHIP DUES & SUBSCRIPT	$3,000.00	$0.00	-$3,000.00
	POSTAGE	$2,500.00	$0.00	-$2,500.00
	PRIVATIZATION CONTRACT	$3,425,148.00	$5,156,962.00	$1,731,814.00
	RENTAL	$120,000.00	$25,000.00	-$95,000.00
	REPAIRS AND MAINTENANCE	$5,000.00	$0.00	-$5,000.00
	TELEPHONE	$20,000.00	$0.00	-$20,000.00
	TRAINING PROGRAMS	$1,300.00	$0.00	-$1,300.00
	TRAVEL	$250.00	$0.00	-$250.00
	WATER	$1,400.00	$0.00	-$1,400.00
	Totals	**$3,853,398.00**	**$5,346,962.00**	$1,493,564.00
Capital	CAPITAL OUTLAY	68,000.00	$0.00	-$68,000.00
	COMMUNICATION EQUIPMENT	0.00	$0.00	$0.00

	COMPUTER EQUIPMENT	0.00	$0.00	$0.00
	MACHINERY	85,887.64	$0.00	-$85,887.64
	OFFICE EQUIPMENT	0.00	$0.00	$0.00
	VEHICLES	47,634.00	$0.00	-$47,634.00
	Totals	**$201,521.64**	**$0.00**	**-$201,521.64**

Budget Narrative

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Section 4 - Explanation of the submission too include adjustments in Other Services.

Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- The department has performed well this fiscal year, but there is always room for improvement. Service requests are behind schedule, but the contractor is using overtime to catch up.
- Routine service items such as potholes and grass cutting are running behind schedule. Pothole routine is behind due to lack of both equipment availability and workers. Grass cutting is behind due to additional areas added to service area such as CSX Right of Way and Airport area.
- The Streets and Drainage portion of the privatization contract with H2O Innovation is paid from this org.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- No changes.

SECTION III – SUPPLIES ADJUSTMENTS

- Asphalt: At this point in FY 2022 we have spent $50,837.00. As we are 50% through the year, we can expect to spend approximately $100,000.00 this fiscal year. We are requesting the approximate average between FYE 2021 expenditures and the estimated FY 2022 expenditures, which is around $82,000.00.
- Building Materials & Supplies; Office Supplies: These costs, approximately $18,500.00, will be moved to the 313 (PW Admin) org to ensure proper accounting.
- Chemicals: We expect to see price increases in the chemicals purchased for our Streets & Drainage crews, given current economic trends.
- Drainage & Other Projects: We are funneling this budget into the Storm Drain Pipes line item account.
- Gasoline, Oil, Grease: The Public Works Maintenance Garage will no longer be working on Streets & Drainage equipment per the new H2O Innovation contract. Fuel and grease will also be the responsibility of H2O. Therefore far less funding is needed for this account.
- Motor Vehicle Repair Parts; Repairs & Maintenance: The Public Works Maintenance Garage will no longer be working on Streets & Drainage equipment per the new H2O Innovation contract. Any city-owned vehicle repairs that were previously charged under these accounts will now be charged to the 313 (PW Admin) org to ensure proper accounting.
- Operating Supplies: We expect to see price increases in the operating supplies purchased for our Streets & Drainage crews, given current economic trends.
- Shells, Gravel, Sand: In recent fiscal years, nearly all Shells, Gravel, Sand funds were deposited into the 815 (Water) org. To ensure proper accounting, we would like to split the total requested funds for this line item ($750,000.00) across 311, 815 & 825; allocating $250,000.00 to each org. Total expenditures for this line item across all three accounts in FYE 2021 were $558,747.
- Storm Drain Pipes: We are already seeing major price increases in the storm drain pipe supplies purchased for our Streets & Drainage crews and expect this trend to continue given the economic climate. The $15,000.00 previously budgeted in Drainage & Other Projects will be added to this account.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Contractual Fees: We expect to see price increases across the board in service related charges given current economic trends. At this point in FY 2022, we have spent/encumbered $88,000, so we can expect to spend $176,000 this year.
- Electric; Gas; Postage; Telephone; Water: All utility related services will be funded/processed by Finance beginning FY 2023.
- Insurance Premiums (General Liability & Property): These line items will be taken over by Finance beginning FY 2023.
- Membership Dues & Subscriptions; Training Programs; Legal Fees; Travel: These budgets will be moved to 313 (PW Admin) to ensure proper accounting.
- Privatization Contract: This change is per the new contract with H2O Innovation as approved by Council 3/22/2022.
- Repairs & Maintenance: This budget will be absorbed into Contractual Fees.
- Rental: As H2O now maintains all equipment, we expect that most rental needs will also be handled by H2O. We are requesting $25,000.00 for an unforeseen needs which may not be covered under the contract.

SECTION V – CAPITAL ADJUSTMENTS

- Capital requests for FY 2023 to be determined as soon as possible.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Increase number of completed service requests
- Increase weekly completion percentage by construction crews
- Improve frequency of grass cutting with proposed Leisure Services contract
- Routine services should improve as equipment concerns will now be the responsibility of the contractor (H2O)

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	$431,103.00	$402,187.74	$31,190.20
	STATE RETIREMENT	$75,012.00	$69,980.67	$5,427.02
	FICA TAXES	$32,979.00	$30,767.36	$2,386.43
	LIFE INSURANCE	$4,311.00	$4,021.69	$308.67
	HEALTH INSURANCE	$66,778.00	$62,299.07	$4,834.48
	WORKERS COMP	$10,606.00	$11,904.76	$3,077.88
	Totals	**$620,789.00**	**$581,161.28**	**($39,627.72)**
Supplies	BLDG REPAIRS AND MAINTENANCE	$5,000.00	$0.00	-$5,000.00
	CLEANING AND JANITORIAL	$0.00	$0.00	$0.00
	GASOLINE, OIL, GREASE	$0.00	$150,000.00	$150,000.00
	MOTOR VEHICLE REPAIR PARTS	$9,200.00	$250,000.00	$240,800.00
	OFFICE SUPPLIES	$150.00	$0.00	-$150.00
	OPERATING SUPPLIES	$300.00	$30,000.00	$29,700.00
	UNIFORMS	$0.00	$5,000.00	$5,000.00
	Totals	**$14,650.00**	**$435,000.00**	**$420,350.00**
Other Services	ADVERTISING	$0.00	$0.00	$0.00
	CONTRACTUAL FEES	$0.00	$5,000.00	$5,000.00
	ELECTRIC	$22,000.00	$0.00	-$22,000.00
	INSURANCE PREMIUMS-GEN LIAB	$6,200.00	$0.00	-$6,200.00
	INSURANCE PREMIUMS - PROP	$2,400.00	$0.00	-$2,400.00
	MAINTENANCE CONTRACTS	$0.00	$55,000.00	$55,000.00
	MEMBERSHIP DUES & SUBSCRIPT	$0.00	$0.00	$0.00
	MISC SERVICES AND CHARGES	$30.00	$0.00	-$30.00
	TAXES AND LICENSES	$28.00	$0.00	-$28.00
	TELEPHONE	$3,000.00	$0.00	-$3,000.00
	TRAVEL	$3,000.00	$10,000.00	$7,000.00
	PROFESSIONAL FEES	$0.00	$13,500.00	$13,500.00
	Totals	**$36,658.00**	**$83,500.00**	**$46,842.00**
Capital	All Lines	$0.00	$0.00	$0.00

Budget Narrative

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- The department has performed well this fiscal year, but there is always room for improvement.
- Inspectors have performed inspections as required by contract.
- The Director and Assistant Director are overloaded right now due to assisting the Engineering Division with capital project management.
    - A new Project Manager position will be requested for the Engineering Department (see budget for 325) in FYE 2023. The addition of this position will assist with lightening the load of the Director and Assistant Director of Public Works.
    - Additionally, the recent approval of the new privatization contract with H2O Innovation will help reduce the work load.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board

SECTION III – SUPPLIES ADJUSTMENTS

- Building Repairs & Maintenance: This budget will move to a new Building Repairs Department, per Finance.
- Cleaning & Janitorial; Office Supplies: These budgets will be included in the Operating Supplies budget request.
- Gasoline, Oil, Grease: $250,000.00 was removed from 311 gas, oil and grease because H2O is taking over the equipment/fuel costs. Slightly over half of this amount is being moved to 313 to fund fuel/oil/grease for City owned administrative/inspector vehicles, which will continue to maintained by the Public Works Maintenance Garage.
- Motor Vehicle Repair Parts: All Motor Vehicle Repair Parts and Repairs and Maintenance supplies previously budgeted in 311 (Streets & Drainage) will now be funded from 313 (PW Admin) to ensure proper accounting. H2O has taken over all equipment and related repairs, so the only vehicle repairs that will be covered by the City will be for administrative/inspector vehicles.
- Operating Supplies: All office, building repairs and janitorial supplies, as well as some operating supplies previously budgeted in 311, 815 & 825 will now be funded from 313 (PW Admin) to ensure proper accounting. Office supplies used to be spread out across 311/815/825, but for proper accounting it should all come from Admin Operating Supplies.
- Uniforms: Similarly to Office Supplies, the uniforms budgets have previously been spread across 311/815/825 for administrative/inspector personnel. For proper accounting, we request to budget all administrative/inspector uniform budgets in 313. The total amount budgeted for uniforms across all three orgs in FYE 2022 was $5,000.00.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Contractual Fees: In previous fiscal years the PW Admin org has not had a contractual fees budget, but one is needed for proper accounting for unforeseen contractual services for administrative/inspector personnel.
- Electric; Taxes & Licenses; Telephone: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.
- Travel: Any travel funds previously budgeted within 311/815/825 will now be funded from 313 to ensure proper accounting; any travel involving an administrative/inspector employee should be funded from the PW Admin.
- Professional Fees: This new line item will encompass all legal fees and membership dues and subscriptions for public works administration.

SECTION V – CAPITAL ADJUSTMENTS

- Capital requests for FY 2023 to be determined as soon as possible.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Improve communications with other City departments
- Improve organization within department/among staff
- Work on creating a paperless system for inspectors

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	$294,391.00	$265,257.56	-$29,133.44
	OVERTIME	$0.00	$30,000.00	$30,000.00
	STATE RETIREMENT	$51,224.00	$51,374.82	$150.82
	FICA TAXES	$22,521.00	$22,587.20	$66.20
	LIFE INSURANCE	$2,944.00	$8,028.16	$5,084.16
	HEALTH INSURANCE	$45,601.00	$40,659.81	-$4,941.19
	WORKERS COMP	$7,242.00	$8,739.62	$1,497.62
	Totals	**$423,923.00**	**$426,647.17**	**$2,724.17**
Supplies	CLEANING AND JANITORIAL	0.00	$0.00	$0.00
	OFFICE SUPPLIES	50.00	$0.00	-$50.00
	OPERATING SUPPLIES	12,000.00	$12,000.00	$0.00
	MOTOR VEHICLE REPAIR PARTS	28,000.00	$33,000.00	$5,000.00
	REPAIRS AND MAINTENANCE	1,500.00	$0.00	-$1,500.00
	UNIFORMS	3,500.00	$3,500.00	$0.00
	GASOLINE, OIL, GREASE	300.00	$25,000.00	$24,700.00
	TRAFFIC CONTROL	74,593.28	$100,000.00	$25,406.72
	TRAFFIC SIGNAL SUPPLIES	90,000.00	$100,000.00	$10,000.00
	TRAFFIC STRIPING SUPPLIES	40,000.00	$50,000.00	$10,000.00
	Totals	**$249,943.28**	**$323,500.00**	**$73,556.72**
Other Services	CONTRACTUAL FEES	1,986.00	$10,000.00	$8,014.00
	MAINTENANCE CONTRACTS	5,500.00	$5,500.00	$0.00
	TRAINING PROGRAMS	250.00	$1,000.00	$750.00
	REPAIRS AND MAINTENANCE	4,000.00	$0.00	-$4,000.00
	TELEPHONE	2,500.00	$0.00	-$2,500.00
	RENTAL	5,000.00	$5,000.00	$0.00
	TRAVEL	164.00	$1,500.00	$1,336.00
	INSURANCE PREMIUMS - PROP	12,700.00	$0.00	-$12,700.00
	INSURANCE PREMIUMS-GEN LIAB	7,600.00	$0.00	-$7,600.00
	Totals	**$39,700.00**	**$23,000.00**	**-$16,700.00**
Capital	Capital Outlay	$83,390.87	$0.00	-$83,390.87
	Vehicles	187,024.00	$0.00	-$187,024.00
	Totals	**270,414.87**	**0.00**	**-270,414.87**

Budget Narrative

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- The Traffic Division maintains all pavement markings, traffic signage, and the City right of way. This division also maintains the traffic signals throughout the city and sets up road closures as needed.
- The Traffic Division is responsible for wayfinding programs and related signage.
- This division has performed well during this fiscal year, but there is always room for improvement. The division is understaffed and is having trouble finding worthy applicants

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board
- Overtime – In FYE 2021 $31,246.00 was spent on overtime within the Traffic Division. This division regularly has employees work on-call for traffic signal work after hours and on weekends. Additionally, this division works before and after major storm events to secure/restore traffic lighting. Although an overtime budget was not set in FYE 2022, $13,349.00 has already been paid out to date for overtime work. We would like to request an estimated $30,000.00 for overtime payments based on what we've seen used in previous fiscal years/discussions with the Traffic Division Manager.

SECTION III – SUPPLIES ADJUSTMENTS

- Office Supplies: The budget for this line item will move to 313 Operating Supplies
- Motor Vehicle Repair Parts: We expect to see continued price increases on Traffic vehicle parts and supplies, given current economic trends. This account will also absorb funds previously budgeted in the 315 Repairs and Maintenance line item.
- Gasoline, Oil, Grease: In previous fiscal years the Traffic Division's vehicles were able to get fuel at the Public Works inventory yard (funding to fill those tanks came from the gasoline, oil, grease accounts in 311/815/825). However, those tanks will now only be available to H2O vehicles. Therefore, the Traffic Division will need a new fuel budget of its own.
- Traffic Control; Traffic Signal Supplies; Traffic Striping: An increase in these accounts is desperately needed as prices for these traffic supplies has skyrocketed over the last year. Per our Traffic Manager, there are many repairs needed across the City which will not be possible without the adequate budget.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Contractual Fees: The Traffic Division often has to hire contractors to repair traffic signals or lower street lights during hurricanes. In previous years there hasn't been an adequate budget within this line item. To ensure proper accounting, we are requesting an increase so these contractual charges may be recorded correctly. Additionally, the Repairs and Maintenance line item budget will be absorbed into the Contractual Fees budget.
- Telephone: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.
- Training Programs: In an effort to increase training for our Traffic Division employees, we request additional funding in this line item for FYE 2023.
- Travel: In an effort to increase training for our Traffic Division employees, we request additional funding in this line item for FYE 2023.

SECTION V – CAPITAL ADJUSTMENTS

- Capital requests for FY 2023 to be determined as soon as possible.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Work on getting better organized
- Cross-train employees

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	$415,563.00	$386,534.08	-$29,028.92
	OVERTIME	$0.00	$1,000.00	$1,000.00
	STATE RETIREMENT	$72,308.00	$67,430.93	-$4,877.07
	FICA TAXES	$31,791.00	$29,646.36	-$2,144.64
	LIFE INSURANCE	$4,156.00	$10,537.19	$6,381.19
	HEALTH INSURANCE	$64,371.00	$53,367.18	-$11,003.82
	WORKERS COMP	$10,222.00	$11,471.01	$1,249.01
	Totals	**$598,411.00**	**$559,986.75**	**-$38,424.25**
Supplies	OFFICE SUPPLIES	$950.00	$0.00	-$950.00
	OPERATING SUPPLIES	$47,966.44	$42,000.00	-$5,966.44
	MOTOR VEHICLE REPAIRS	$13,000.00	$0.00	-$13,000.00
	REPAIRS AND MAINTENANCE	$6,500.00	$0.00	-$6,500.00
	UNIFORMS	$7,500.00	$8,000.00	$500.00
	GASOLINE, OIL, GREASE	$3,500.00	$10,000.00	$6,500.00
	Totals	**$79,416.44**	**60,000.00**	**-$19,416.44**
Other Services	CONTRACTUAL FEES	$26,000.00	$25,000.00	-$1,000.00
	MAINTENANCE CONTRACTS	$8,000.00	$8,000.00	$0.00
	TRAINING PROGRAMS	$500.00	$0.00	-$500.00
	TELEPHONE	$500.00	$0.00	-$500.00
	RENTAL	$1,500.00	$1,500.00	$0.00
	INSURANCE PREMIUMS - PROP	$25,000.00	$0.00	-$25,000.00
	INSURANCE PREMIUMS-GEN LIAB	$9,000.00	$0.00	-$9,000.00
	Totals	**$70,500.00**	**$34,500.00**	**-$36,000.00**
Capital	All Lines	$0.00	$0.00	$0.00
	Totals	**$0.00**	**$0.00**	**$0.00**

Budget Narrative

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- The Maintenance Division is responsible for a 70% increase in equipment availability since October 1, 2021.
- The Maintenance Division has performed well this fiscal year, but there is always room for improvement. This division maintains all vehicles and equipment used by City employees except vehicles used by the Police/Fire Departments and Administration.
- As of April 1, 2022, H2O Innovation took over all Public Works equipment and will now maintain it.
- As of April 1, 2022, this division will now operate out of the 8th Avenue Police Department Maintenance Garage, but continue to be a part of the Department of Public Works.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board
- In previous fiscal years, depending on major weather events or major equipment failures/staffing shortages, overtime has been needed in this division. In FYE 2021 $1,900.00 was paid out in overtime. In FYE 2020 and 2018 approximately $1,000.00 was paid out in overtime. As an average, we are requesting $1,000.00 overtime to be used as needed during major weather/equipment failure events.

SECTION III – SUPPLIES ADJUSTMENTS

- Office Supplies; Motor Vehicle Repairs; Repairs and Maintenance: These line item budgets will be absorbed into Operating Supplies.
- Operating Supplies: Although the budgets for the above line items are being absorbed into Operating Supplies, the Maintenance Garage will no longer be working on the equipment sold to H2O per the new contract. Therefore we expect to spend slightly less in FYE 2023 from this account.
- Uniforms: Given current economic trends, we are requesting a slight increase in this budget to cover price increases.
- Gasoline, Oil, Grease: Although the Maintenance Garage will no long be working on any of the equipment sold to H2O, additional funds will be needed for fuel, gas, oil and grease for any city vehicles the Garage will continue to service.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Training Programs: This budget will be absorbed into Contractual Fees.
- Contractual Fees: As the Maintenance Garage will no longer be working on the equipment purchased by H2O, we expect to spend slightly less in this account in FYE 2023.
- Telephone: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.

SECTION V – CAPITAL ADJUSTMENTS

- Capital requests to be submitted as soon as possible – in progress.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- This division will likely become part of a new Fleet Maintenance Department in FYE 2023.

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	426,369.00	$435,530.58	$9,161.58
	OVERTIME	0.00	$0.00	$0.00
	STATE RETIREMENT	74,188.00	$75,782.32	$1,594.32
	FICA TAXES	32,617.00	$33,318.09	$701.09
	LIFE INSURANCE	4,264.00	$4,355.82	$91.82
	HEALTH INSURANCE	66,045.00	$67,463.17	$1,418.17
	WORKERS COMP	10,488.00	$12,891.71	$2,403.71
	Totals	**$613,971.00**	**$629,341.69**	**$15,370.69**
Supplies	OFFICE SUPPLIES	$656.00	$0.00	-$656.00
	OPERATING SUPPLIES	$3,500.00	$4,000.00	$500.00
	MOTOR VEHICLE REPAIR PARTS	$12,000.00	$12,000.00	$0.00
	UNIFORMS	$2,000.00	$2,500.00	$500.00
	GASOLINE, OIL, GREASE	$2,700.00	$25,000.00	$22,300.00
	Totals	**20,856.00**	**43,500.00**	**22,644.00**
Other Services	CONTRACTUAL FEES	$45,000.00	$45,000.00	$0.00
	ENGINEERING FEES	$1,500.00	$0.00	-$1,500.00
	MAINTENANCE CONTRACTS	$5,300.00	$5,300.00	$0.00
	MEMBERSHIP DUES & SUBSCRIPT	$600.00	$0.00	-$600.00
	PROFESSIONAL FEES	$0.00	$8,000.00	$8,000.00
	TRAINING PROGRAMS	$200.00	$0.00	-$200.00
	REPAIRS AND MAINTENANCE	$10,000.00	$0.00	-$10,000.00
	STREETS AND TRAFFIC LIGHTING	$2,080,000.00	$450,000.00	-$1,630,000.00
	POSTAGE	$100.00	$0.00	-$100.00
	TELEPHONE	$4,000.00	$0.00	-$4,000.00
	PRINTING AND BINDING	$300.00	$0.00	-$300.00
	TRAVEL	$5,000.00	$5,000.00	$0.00
	INSURANCE PREMIUMS - PROP	$2,500.00	$0.00	-$2,500.00
	INSURANCE PREMIUMS-GEN LIAB	$6,700.00	$0.00	-$6,700.00
	Totals	**$2,161,200.00**	**$513,300.00**	**-$1,647,900.00**
Capital	Computer Equipment	$25,000.00	$0.00	-$25,000.00
	Machinery and Equipment	$0.00	$32,000.00	$32,000.00
	Totals	**$25,000.00**	**$32,000.00**	**$7,000.00**

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

Section 3 – Explanation of the submission too include adjustments in Supplies.

Section 4 - Explanation of the submission too include adjustments in Other Services.

Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- The Engineering Department performed as required even with staffing shortages including no Staff Engineer and the transfer of the Engineering Technician to a new position on the Public Works side mid-year.
- The department is working through concerns with the Finance Department to better streamline the work flow process.
- The Engineering and Public Works Departments are working together to better manage projects with the potential addition of a Project Manager position in FYE 2023.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board
- Staff Engineer and Staff Land Surveyor positions will be combined into one new position
- As the former Engineering Technician has a new position as Solid Waste Manager, the funding for this position will now come from 850
- Request approval for 2 summer interns for the Engineering Department for Summer 2023
- Requesting new Project Manager Position to assist with capital project management, application, and tracking.

SECTION III – SUPPLIES ADJUSTMENTS

- Office Supplies; Operating Supplies: This budget will move to Operating Supplies.
- Uniforms: Given current economic trends, we are requesting a slight increase in this budget to cover price increases.
- Gasoline, Oil, Grease: In previous fiscal years, all Engineering vehicles could use the fuel tanks at the Public Works Inventory Yard. Now that the tanks are only available to H2O vehicles, the Engineering Department will need its own fuel budget to be used with Fuelman cards at local gas stations. This account is also used for any grease or oil supplies needed for Engineering vehicles by the Maintenance shop.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Engineering Fees; Membership Dues & Subscriptions; Training Programs; Printing and Binding: These budgets will be absorbed into Professional Fees.
- Professional Fees: This account will be used for the above referenced needs as well as any unforeseen legal fees including appraisals and right of way acquisitions (that are not project specific – i.e. in-house projects).
- Repairs and Maintenance: This budget will be absorbed into Contractual Fees.
- Postage; Telephone: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.

SECTION V – CAPITAL ADJUSTMENTS

- $32,000.00 requested for survey equipment (HIPER VR Base/Rover) for Staff Land Surveyor/Staff Engineer and Survey Crew Chief.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Work to fill open positions to ensure full staff with proper training
- Work to create a centralized project report that all related City departments can use
- Work on better communication with other City departments
- Revise construction standards
- Work to find funding for major transportation projects such as:
  - Dedeaux Road Widening
  - Airport Road/Washington Avenue Widening
  - Three Rivers Road Widening
  - O’Neal Road Widening

DEPARTMENT OF LEISURE SERVICES

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5881
Fax: 228-868-5883

Jones Building
1422 23rd Avenue
Gulfport, MS 39501

To: Leonard Papania, CAO
Todd Harman, Finance Director

From: Gus Wesson, Director

Date: April 6, 2022

Subject: 2023 Budget Summary

LEISURE SERVICES – 411

Personnel - $3,603,401.81

1. **Pay Increases** – We are losing good people at a fast rate and they are leaving for much higher pay rates. For over a year, we haven't been able to fill our GSE positions in the entire department due to the low rate of pay. In addition, we also currently have several key team members that are being recruited by other organizations for higher pay. People are our most valuable asset, so my first and foremost priority in this budget is to provide pay increases across every position so we can recruit and most importantly keep great employees. Unfortunately, services and moral will be negatively affected even more if pay increases aren't provided. Team members are stressed and frustrated because of the overwhelming load of work, low rate of pay, lack of increases for high performing members, and inoperable or insufficient equipment.

2. **Position Changes** – We are needing the following positions created in order to meet service demands for our community and have a high performing Parks and Recreation Department.
   a. Assistant Director – This is a NEW position. Due to the size of our department and the scope of work required for our department to provide needed services throughout the city, we need an Assistant Director. Main duties of this position would involve assisting Director in department planning/programming (short term and long term), managing accreditation, assisting Director in day-to-day staff development, manage the departments social media pages (with the City's marketing division), continue creating and maintaining policies and procedures, procurement, implementing and maintaining department training, project management, manage department contracts and grants, managing registration/scheduling for the department, and serve in the absence of the Director. Recommended Grade is Grade 208 and pay is $66,505.55.

   b. Administrative Assistant I – Delete the VACANT Accounting Technician position and create Administrative Assistant I. With the recent vacating of the AT position, we will be adding procurement and contract mangement duties to our Office Manager. In addition this major change and our new office having two floors, we must have an administrative assistant to do clerical work and greet citizens as they enter the front door. Recommended Grade is 105 and pay is $27,886.

c. Sportsplex Coordinator III – Delete Clerk III position at the Sportsplex and create Sportsplex Coordinator III. Duties for this position have been upgraded and adjusted accordingly in the new org chart to better streamline services. This is a supervisor role that will be responsible for scheduling, money operations, tournament staffing, training, and general site maintenance. Recommendeded Grade is 108 and pay is $39,222.43.

d. Sportsplex Maintenance Technician – Delete the GSE I and GSE III positions at the Sportsplex and create Sportsplex Maintenance Technician. These would be supervised by the Sportsplex Coordinator III position and will keep their normal duties. Recommend upgrading grom Grade 101 to 104 and increasing pay from $23,943 to $28,204.53.

e. Operations and Maintenance Manager – Delete the Landscape Manager position and create Operations and Maintenance Manager. Duties for this position will include operations and maintenance of any items related to the following: parks, boat launches, piers, walking trails, playgrounds, community ball fields, basketball courts, tennis courts, all landscaping, urban forestry, grass cutting, litter collection in parks, event staffing, irrigation, weed control, and splashpads. This is one of, if not, the largest divisions in the city with over 20 employees. Recommend increasing pay to $58,457.73.

f. Parks Maintenance Specialist – Delete the Light Equipment Operator position in Beautification and create Parks Maintenance Specialist. This position is needed to oversee proper inspections, repairs, and maintenance of all park amenities which include: pavilions, playgrounds, tennis courts, basketball courts, pickleball courts, grills, tables, benches, walking trails, fencing, boat launches, piers, splashpads, nature trails, lighting, signage, and community ball fields. We currently do not have anyone maintaining these amenities properly and it's required for National Accreditation. In addition to We also have a high demand for more community baseball, football, and soccer fields in the city for practice. This position would report to the Operations and Maintenance Manager and be a supervisor role. This position would also be responsible for improving our community fields and maintaining them throughout the year. Recommend upgrading to Grade 108 and increasing the pay to $38,449.59.

g. Parks Maintenance Technician – Delete the GSE I and GSE III positions in Beautification and create Parks Maintenance Technician. These positions would remain with similar duties, but title would be more appealing to existing and future candidates. It's also more in line with Parks and Recreation Departments across the country. Recommend upgrading from Grade 101 to 104 and increasing pay from $23,943 to $28,204.53.

h. Parks Maintenance Technician II – Delete Maintenance Technician and create Parks Maintenance Technician II. The position being deleted was originally created and hired for Harbor Lights, but due to staffing shortages it was temporarily placed in Beautification and Building Maintenance. This position would report to the Parks Maintenance Specialist and oversee staff. Recommend increasing from the pay of $30,997 to $32,246.29.

i. Event Crew Supervisor – Delete Maintenance Technician and create Event Crew Supervisor. The positon being deleted was originally created and hired for Harbor Lights, but due to staffing shortages it was temporarily placed in Beautification and Building Maintenance.We currently do not have any assigned staff for event setup/operations/breakdown and due to the large demand for events this position is critically needed. This position would report to the Operations and Maintenance Manager. Recommend increasing from the pay of $30,997 to $34,210.19.

j. Event Technician – This is a NEW position. This position would be under the Operations and Maintenance Manager and report to the Event Crew Supervisor. Recommend Grade 104 and pay of $28,204.53

k. Aquatics Supervisor – Delete Swimming Pool Recreation Aide and create Aquatics Supervisor. This position will manage day-to-day operations and maintenance of our community pool. It will also be supervising seasonal employees directly linked to pool operations. Recommending Grade 107 and increasing pay to $31,307.08.

l. Recreational Aide I – Athletics – This is a NEW position and will report directly to the Athletics Program Coordinator. We need this position to help reduce overtime and also provide additional youth athletic related activities throughout the community. We currently only have one position that manages all of our basketball and football sports. This position would assist the Athletics Program Coordinator in existing operations while providing support for additional services. Recommending Grade 104 and pay of $28,204.53.

m. Recreational Aide I – Community Centers – This is a NEW position. We have a need in the community to provide normal operating hours (how they were prior to Katrina) for select Community Centers – Herbert Wilson, Orange Grove, Francis Collins, Gaston Point, and West Side. Due to staffing shortages, we are unable to open the facilities at 7-8a.m. and also shut down on Monday's. The current hours affect services to the community. These services include, pickleball, fitness gyms, raquetball, and basketball.

n. Recreational Aide I – Part Time – This would be 3 new positions that are needed to assist in community center cleaning, operations, and athletics operations. As of right now, if an employee calls out sick or goes on vacation, we are having issues with maintaining schedules. In addition, there are day-to-day services and operations that are not provided due to staff shortages.

o. Harbor Lights Supervisor – Delete the Special Events Coordinator position and create Harbor Lights Supervisor. This position has been and will be overseeing all aspects of the Harbor Lights Winter Festival, which include and are not limited to the following: planning, design, training, contracts, procurement, installation, cash handling, show operations, material and equipment management and maintenance. This is a supervisor position that oversee 1-2 people full time and 60+ seasonal employees. Recommending Grade 110 and increasing pay to $44,019.93.

Supplies - $845,000

1. **Cleaning and Janitorial - $60,000**
2. **Office Supplies - $14,000**
3. **Operating Supplies - $675,000**
   a. Miscellaneous – This includes items like trash cans, plants, irrigation, uniforms, chemicals, bases, field paint, pool maintenance, buckets, park repairs, pressure washing, etc. – $250,000
   b. Soil and Mulch – This includes crimson and sand for the Sportsplex, soil and sand for Beautification, and Mulch for Beautification. $250,000
   c. Athletics - $100,000
   d. Recreational Programming - $75,000
4. **Gasoline, Oil, Grease - $56,000**
5. **Motor Vehicle Repairs - $40,000**

Contractual Services-$1,796,000

1. **Maintenance Contracts - $1,750,000**
   a. Grass Cutting Contract – The current contract renews this year and there have been several large areas added for bid. We don't have actual quotes for this yet, so these totals are rough estimates. - $1,100,000
   b. Sportsplex Tournament Labor Contract – Due to the number and size of tournaments occurring annually along with our very limited staff, we are unable to maintain quality cleaning and trash collection during tournaments. This service

has to be contracted so we can provide quality service while not stressing our staff out anymore. - $300,000

   c. Landscape Maintenance Contract – Our Beautification team is the largest division in our department with a total of 20 staff. As of right now they have 7 vacancies that have mostly been vacant for over a year. Even if they were fully staffed, they couldn't maintain the amount of work that has been added to them over the last 4 years—Courthouse Road, Seaway Road, Hwy 605 Landscaping, Hwy 49, Jones Park, Streetscape I/II/III, Community Centers, I-10 Interchange plantings, Flower Baskets Downtown, trash collection in all parks, etc. If we do not put landscape maintenance on contract, we will be forced to cut areas that are maintained. The staff is stressed out due to not being able to perform on a routine schedule and never having the opportunity to make their areas look great like they want them. - $350,000

2. **Membership Dues and Subscriptions – $26,000 (verifying)**
3. **Training Programs - $5,000**
4. **Taxes and Licenses – Verify with Finance**
5. **Travel - $15,000**
6. **Insurance Premium – Verify with Finance**

Capital Assets - $2,639,000

1. **Improvements Other than Buildings - $2,145,000**
   a. Tideland Projects - $900,000
   b. Park Improvements - $245,000
   c. Sportsplex/Goldin Park Improvements and Repairs - $1,000,000
2. **Vehicles - $426,500**
   We currently have 40 vehicles in our fleet between 5 divisions and 12 of these need to be removed from the fleet—9 of which the PW garage has already recommended. We are requesting 13 new vehicles for our staff to properly provide services in a safe manner to our community.
3. **Machinery and Equipment - $67,500**

DEPARTMENT OF
LEISURE SERVICES

P.O. Box 1780
Gulfport, MS 39502
Phone: 228-868-5881
Fax: 228-868-5883

Jones Building
1422 23rd Avenue
Gulfport, MS 39501

To: Leonard Papania, CAO
Todd Harman, Finance Director

From: Gus Wesson, Director

Date: April 6, 2022

Subject: 2023 Budget Summary

HARBOR SERVICES – 445 - $1,437,023.56

Personnel - $416,523.56

1. **Position Changes**
    a. Harbor Coordinator – Delete Marina Assistant and create Harbor Coordinator. Duties will remain the same, but title will be changed to be more condusive to division duties. Recommend upgrading to Grade 104 and increasing the pay to $28,204.53.

    b. Lead Harbor Coordinator – Delete Marina Clerk and create Lead Harbor Coordinator. This position reports to the Harbor Master and the duties will increase to a supervisor role. Recommend upgrading to Grade 108 and increasing the pay to $34,848.63.

    c. Harbor Maintenance Technician – This is a NEW position. The Harbor currently does not have any position assigned to overal general maintenance. It currently uses existing Harbor assistant staff, when they have time, or general contractors. With these issues, major delays in work occurs which negatively affects the City's waterfront investment. We need a position that is familiar with Harbor operations and that could perform day-to-day general maintenance on decking, painting, lights, minor electrical, cleaning, sand removal, plumbing, etc. Positon would be familiar with Harbor operations and report directly to the Harbor Master. Recommending Grade 105 and pay of $31,084.50.

Supplies - $386,000

1. **Cleaning and Janitorial - $4,500**
2. **Office Supplies - $3,000**
3. **Operating Supplies - $122,000**
4. **Gasoline, Oil, Grease - $254,000**
5. **Motor Vehicle Repair Parts - $2,500**

__Contractual Services - $130,000__

1. **Maintenance Contracts - $125,000**
2. **Membership Dues and Subscriptions – Checking**
3. **Training Programs - $2,000**
4. **Taxes and Licenses – Verify with Finance**
5. **Travel - $3,000**
6. **Insurance Premium – Verify with Finance**

__Capital Assets - $504,500__

1. **Vehicles - $29,500**
2. **Equipment - $45,000**
3. **Building Improvements - $185,000**
    a. The Lighthouse, Amphitheater, and Harbor Services structures need to be painted.
4. **Other Improvements - $245,000**
    a. Includes electrical improvements, miscellaneous painting/repair, decking repairs, Splashpad repairs/replacement, and playground repairs/replacement.

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services		$ 1,840,671.00	$ 2,123,881.19	$ 283,210.19
Supplies		$ 44,940.00	$ 57,200.00	$ 12,260.00
Other Services		$ 343,177.00	$ 396,111.00	$ 52,934.00
Capital		$ 41,000.00	$ 41,000.00	$ -
TOTALS		$ 2,269,788.00	$ 2,618,192.19	$ 348,404.19

FYE 2023 Budget Proposal Comparison - LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services		$ 1,840,671.00	$ 2,123,881.19	$ 283,210.19
	Wages and Salaries	$ 1,278,244.00	$ 1,403,380.36	$ 125,136.36
	Overtime	$ -	$ 7,000.00	$ 7,000.00
	State Retirement	$ 222,414.00	$ 251,966.54	$ 29,552.54
	FICA Taxes	$ 97,786.00	$ 110,778.39	$ 12,992.39
	Health and Life Insurance	$ 210,782.00	$ 238,788.98	$ 28,006.98
	Workers Comp	$ 31,445.00	$ 42,863.27	$ 11,418.27
Supplies		$ 44,940.00	$ 57,200.00	$ 12,260.00
	Operational Supplies	$ 16,761.00	$ 21,000.00	$ 4,239.00
	Cleaning and Janitorial	$ 6,735.00	$ 8,200.00	$ 1,465.00
	Uniforms	$ 2,673.00	$ 5,000.00	$ 2,327.00
	Gas and Oil	$ 18,771.00	$ 23,000.00	$ 4,229.00
Other Services		$ 343,177.00	$ 396,111.00	$ 52,934.00
	Professional Fees	$ 148,004.00	$ 197,011.00	$ 49,007.00
	Membership Dues and Subscriptions	$ 7,942.00	$ 8,000.00	$ 58.00
	Training Programs	$ 14,235.00	$ 10,000.00	$ (4,235.00)
	Legal Fees	$ 16,905.00	$ 17,000.00	$ 95.00
	Travel	$ 6,750.00	$ 6,700.00	$ (50.00)
	Advertising	$ 7,334.00	$ 7,400.00	$ 66.00
	Lot Assessments	$ 150,000.00	$ 150,000.00	$ -
Capital		$ 41,000.00	$ 41,000.00	$ -
	Land		$ -	$ -
	Buildings		$ -	$ -
	Improvements Other than Buildings		$ -	$ -
	Vehicle	$ 41,000.00	$ -	$ (41,000.00)
	Machinery and Equipment		$ 25,000.00	$ 25,000.00
	Furniture and Fixtures		$ 16,000.00	$ 16,000.00
	Construction in Progress		$ -	$ -
	Infrastructure		$ -	$ -
TOTALS		$ 2,269,788.00	$ 2,618,192.19	$ 348,404.19

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

- The Department of Urban Development is struggling in many areas within their department. The key issues are staffing levels, communication, and customer service provided to customers.
    - Clerks need Leadership and Training. Definitely the weakest area of the department and have the most customer inactions.
    - Communication within the department as well as customer experience is poor.
        - More Training and Proper Staffing needed
    - With low staffing levels, employees cannot properly focus on their duties.
    - Departmental direction is not clear.

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

- Staffing levels are currently being addressed with the posting to hire (1) UD Clerk I, (2) Planning Techs, and (1) Code Enforcement Officer.
- We do propose to do some restructuring to place talented employees in better roles with the goal improve customer service.
    - Create a Project Manager Position and transfer Mike Edwards into this role. His knowledge of building codes and customer engagement is exceptional. Then back fill by hiring a Plan Review Inspector. Geoff Hitter can retire anytime and we need to get someone in for him to share the workload with as well as his knowledge prior to retiring for anticipated growth in development.
    - Create a Staff Engineer Position, this will provide civil engineering knowledge that is needed to aid in bridging the gap between Public Works and Urban Development, which is very much lacking. It would be great to snag a very personable recent engineering grad that has interest in city development and with great plan review skills as well as project management.
    - Once the (2) Planning Techs position(s) are filled and trained it will greatly improve the workflows for planning and zoning reviews. This will allow for the Planning Administrator, Planner I, II, and III more adequate time to focus without interruptions. Currently 80% percent of their day they are being pulled up front for customer facing issues and not allowed focus on their actual main duties, writing ordinances and very detailed orientated planning and zoning reviews.

- The UD Clerk's area is in the greatest need of improvements, and the recommendation is to have Linda Barefoot, Chief Code Enforcement Officer to lead this group as well as the Code Enforcement Officers. She has tremendous knowledge in this area has been filling in and training clerks to get them up to speed as quick as possible. This group needs leadership and training.
- The Back Office from the Utility Billing Department will be transferred over per the recommendation of the Director of Finance. The reason for this is that they will be working for Urban Development and Utility Billing, and it is best accounting practices to pay and fund employees from General Fund versus Water/Sewer Fund if duties are split.

Section 3 – Explanation of the submission too include adjustments in Supplies.

- Gas and Oil – $4,229.00 increase due to the fluctuation of fuel prices.
- Uniforms – $2,327.00 want to make the front area mandatory for Clerks and Planning Techs to be in uniform daily.

Section 4 - Explanation of the submission too include adjustments in Other Services.

- $30,000 for the DocuSign – e-submissions for permitting and business licenses (splitting with water billing)

Section 5 - Explanation of the submission too include adjustments in Capital.

- The $41,000 in Capital is to purchase needed furniture as well as other equipment to provide a better front lobby design with improving the customer experience as the focus.
  - $3,000 – TV Monitor and Computer for displaying welcome message and Urban Development Stats regarding city projects and development. (PowerPoint on a Loop)
  - $3,000 – Plan Review table equipped with computer and large monitor to quickly provide on the spot Q's and A's for customers prior to submitting.
  - 20,000 – (2) Plan Review (Vibe Computer) Design Computers – allows for digital plan reviews and annotations.
  - 15,000 – Furniture for customers stations in lobby with computers and number seating.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

- Goals for Urban Development are improving the customer experience with improved technology uses, better presentation of services with some organizational restructuring and greatly improved communications for all parties involved. Training has to become a major focus for this department.

FYE 2023 Budget Proposal Comparison

BY CATAGORIES

Category	FYE 2022	FYE 2023	Change
Personnel Services	995,659.00	$891,228.72	$104,430.28
Supplies	35,200.00	$32,000.00	$3,200.00
Other Services	1,743,441.00	$1,776,718.47	($33,277.47)
Capital	121,500.00	10,000	$111,500.00
TOTALS	$2,895,800.00	$2,709,947.19	$111,500.00

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services		$995,659.00	$891,228.72	$104,430.28
	WAGES AND SALARIES	$691,430.00	$605,268.55	$86,161.45
	STATE RETIREMENT	$120,309.00	$109,858.59	$10,450.41
	HEALTH/LIFE INSURANCE	$114,017.00	$104113.11	$9,903.89
	FICA TAXES	$52,894.00	$48,299.90	$4,594.10
	WORKERS COMP	$17,009.00	$18,688.59	($1,679.59)
Supplies		$35,200.00	$32,000.00	$3,200.00
	OFFICE SUPPLIES	$13,000.00		
	OPERATING SUPPLIES	$9,500.00	$27,000.00	
	BLDG MATERIALS AND SUPPLIES	$5,000.00		
	REPAIRS AND MAINTENANCE	$2,500.00		
	UNIFORMS	$2,200.00	$5,000.00	$2,800.00
	MOTOR VEHICLE REPAIRS	$2,000.00		
	CLEANING AND JANITORIAL	$1,000.00		
Other Services		$1,743,441.00	$1,776,718.47	($33,277.47)
	ADMINISTRATIVE FEE	$1,269,225.00	$1,269,225.00	
	POSTAGE	$170,000.00	$170,000.00	
	CONTRACTUAL FEES	$164,239.00	$292,888.47	($128,649.47)
	MISC SERVICES AND CHARGES	$28,055.00		$28,055.00
	TELEPHONE	$24,055.00		$24,055.00
	AUDIT FEES	$22,644.00	$22,644.00	
	BANK FEES	$16,961.00	$16,961.00	
	ELECTRIC	$10,155.00		$10,155.00
	INSURANCE PREMIUMS - GEN LIAB	$8,550.00		$8,550.00
	INSURANCE PREMIUMS - PROPERTY	$8,124.00		$8,124.00
	MAINTENANCE CONTRACTS	$8,000.00		$8,000.00
	PRINTING AND BINDING	$6,933.00		$6,933.00
	TRAVEL	$5,000.00	$5,000.00	
	WATER	$1,500.00		
Capital		$121,500.00	10,000	$111,500.00

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

First, the Water Billing Department has been through tremendous changes over the past 2 years.

- Replacement of over 33,000 meter heads
- Complete overhaul on the billing cycles
- Reprograming the billing system and data cleanup
- Turning up 13 Water Towers to received meter readings via AMI network, which report all readings to hosted cloud base network.
- This was a 4-year project that was completed in 7-months

Second, we were able to implement a pay-by-phone system which allows customers to pay at any time as well as check their balances without contacting the office personnel. We were able to generate over 1 million in revenue in the 1st year.

Third, we were able to expand the use of Cityworks to Water Billing to better track the incoming phone call service requests to be complete and improve tracking. With this change, we were able to complete over 15,000-service request while cutting the incoming call volume from 2,000 weekly to 1,000 and maintain this for the full year.

Fourth, we able to Reorg the department into three divisions.

- Customer Facing
  - Created an environment for employees who excel in customer engagement to have the opportunity to be at their best by shifting the majority of phone calls and e-service requests to the Back Office.
- Billing Office
  - Adding one more employee to the billing team to lift and balance some of the workload. This is a very vital and talented group that has a very taxing responsibility for city revenues to be generated.
    - All Bill Dates are consistent now.
- Back Office
  - Created to allow employees who excel in handle heavy research/analytical work to focus without face-to-face interruptions. The group handles over 90% of all requests that come in through e-submissions.
    - Over 25,000 Accounts in Collections have been cleaned up
    - Over 15,000 Service Requests were completed 2021
    - Bill Payment Foot Traffic has decreased from 75% to 25%

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

- Increase to the Billing Manager, given the growing responsibilities that will be expected for this position it is vital that we stay competitive at the position.
- Increase to the Billing Coordinator with the most experience and the fact this position handles all adjusts it is vital that we stay competitive to do our part to retain and reward their experience.
- Increase the Customer Service Rep Lead will be expected to take on some new duties and will continue to be the lead as one the employees at this office will be moved to the back office downtown. The position will now need to handle the change bank for this office and supply ordering.

Section 3 – Explanation of the submission too include adjustments in Supplies.

Section 4 - Explanation of the submission too include adjustments in Other Services.

- Increase of $30,000 to cover half of the service cost of DocuSign.

Section 5 - Explanation of the submission too include adjustments in Capital.

- 3 Computers ITSAVVY @ $1,300.00 = $3,900.00
- 7 Scanners ITSAVVY @ $400.00 = $2,800.00
- 3 Desk Phones ITSAVVY @ $520.00 = $1,560.00
- 1 Bill Scanners ITSAVVY @ $100.00 = $100.00
- 1 Receipt Printer ITSAVVY @ $300.00 = $300.00
- * Currently researching the needs and cost to a Kiosk (Will add if Justifiable)

Section 6 – Overview of the General Goals for the Department during FYE 2023.

- Overall goal is to continue to improve customer service.
- We will continue to push to be paperless in 2-years and DocuSign will be the largest contributor to this goal.
- We will focus on growing the public use and awareness of the Gulfport Connect App.
- We are also researching the benefits of outsourcing bill-printing side of billing. Initially it appears that will be very little to no cost to budget, just a shift.

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	$0.00	$45,104.99	$45,104.99
	OVERTIME	$0.00	$0.00	$0.00
	STATE RETIREMENT	$0.00	$7,848.27	$7,848.27
	FICA TAXES	$0.00	$3,450.53	$3,450.53
	LIFE INSURANCE	$0.00	$1,226.42	$1,226.42
	HEALTH INSURANCE	$0.00	$6,211.39	$6,211.39
	WORKERS COMP	$0.00	$1,335.11	$1,335.11
	Totals	**$0.00**	**$65,176.71**	**$65,176.71**
Supplies	CLEANING AND JANITORIAL	$0.00	$0.00	$0.00
	OFFICE SUPPLIES	$8,000.00	$0.00	-$8,000.00
	OPERATING SUPPLIES	$70,000.00	$100,000.00	$30,000.00
	BLDG MATERIALS AND SUPPLIES	$5,500.00	$0.00	-$5,500.00
	MOTOR VEHICLE REPAIRS	$85,000.00	$10,000.00	-$75,000.00
	REPAIRS AND MAINTENANCE	$46,000.00	$0.00	-$46,000.00
	UNIFORMS	$4,500.00	$0.00	-$4,500.00
	CHEMICALS	$135,000.00	$140,000.00	$5,000.00
	ASPHALT	$10,000.00	$0.00	-$10,000.00
	GASOLINE, OIL, GREASE	$98,000.00	$100,000.00	$2,000.00
	SHELLS,GRAVEL,SAND	$650,000.00	$250,000.00	-$400,000.00
	WATERWELL SUPPLIES	$190,000.00	$190,000.00	$0.00
	WATERLINE SUPPLIES	$460,000.00	$550,000.00	$90,000.00
	WATER METERS	$500,000.00	$500,000.00	$0.00
	Totals	**$2,262,000.00**	**$1,840,000.00**	**-$422,000.00**
Other Services	CONTRACTUAL FEES	$838,763.00	$1,550,000.00	$711,237.00
	PROFESSIONAL FEES	$0.00	$8,000.00	$8,000.00
	LEGAL FEES	$5,000.00	$0.00	-$5,000.00
	MAINTENANCE CONTRACTS	$55,000.00	$55,000.00	$0.00
	PRIVATIZATION CONTRACT	$1,682,048.00	$6,138,388.00	$4,456,340.00
	MEMBERSHIP DUES & SUBSCRIPT	$11,000.00	$0.00	-$11,000.00
	TAXES AND LICENSES	$32.00	$0.00	-$32.00
	REPAIRS AND MAINTENANCE	$1,000.00	$0.00	-$1,000.00
	POSTAGE	$1,500.00	$0.00	-$1,500.00
	TELEPHONE	$68,000.00	$0.00	-$68,000.00
	ELECTRIC	$450,000.00	$0.00	-$450,000.00
	WATER	$1,800.00	$0.00	-$1,800.00
	GAS	$200.00	$0.00	-$200.00
	FREIGHT AND EXPRESS MAIL	$25.00	$0.00	-$25.00
	RENTAL	$40,000.00	$25,000.00	-$15,000.00

	TRAVEL	$5,000.00	$0.00	-$5,000.00
	TRASH PICK-UP	$30,000.00	$30,000.00	$0.00
	INSURANCE PREMIUMS - PROP	$65,000.00	$0.00	-$65,000.00
	INSURANCE PREMIUMS-GEN LIAB	$28,000.00	$0.00	-$28,000.00
	Totals	**$3,282,368.00**	**$7,806,388.00**	**$4,524,020.00**
Capital	CAPITAL OUTLAY	$50,000.00	$0.00	-$50,000.00
	VEHICLES	$263,448.00	$0.00	-$263,448.00
	MACHINERY & EQUIPMENT	$13,000.00	$200,000.00	$187,000.00
	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00
	COMMUNICATION EQUIPMENT	$525,000.00	$0.00	-$525,000.00
	OFFICE EQUIPMENT	$0.00	$0.00	$0.00
	Totals	**$851,448.00**	**$200,000.00**	**-$651,448.00**

Budget Narrative

The Budget Narrative should contain the department's director's or manager's justification for the budget proposal. It should be as in-depth as needed, but it should be to the point. The formatting should be as follows:

Section 1 – Overview of the Department and Performance in FYE 2022

Section 2 – Explanation of the submission too include adjustments in Personnel Services.

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Section 4 - Explanation of the submission too include adjustments in Other Services.

Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- This org is a part of the overall Public Works department, but is funded from the Water/Sewer Fund and is specifically for funding accounts related to water line and water tank/well operations/supplies.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board
- Public Works Inspector position for Water side had previously been funded from 313. To ensure proper accounting, we request that this position now be funded from 815.

SECTION III – SUPPLIES ADJUSTMENTS

- Office Supplies: This budget will move to Operating Supplies.
- Operating Supplies: We expect to see continued price increases per the current economic trends and therefore request additional funding for this line item.
- Building Materials and Supplies: This budget will move to the new Building Maintenance Department in FYE 2023.
- Motor Vehicle Repairs; Repairs and Maintenance: As the only city-owned vehicle that Public Works Maintenance Garage will continue to work on is the vehicle for the Public Works Inspector, we expect to need far less funding in these accounts.
- Uniforms: Any uniforms needed for Public Works personnel will be funding from 313.
- Chemicals: We are already seeing price increases in chemicals. To combat current economic trends, we request a slight increase.
- Asphalt: All asphalt work will be charged to 311 (Streets & Drainage) to ensure proper accounting.
- Gasoline, Oil, Grease: This account will be used as a back-up fuel/grease/oil account for Public Works Administration.
- Shells, Gravel, Sand: The total amount funded in FYE 2022 will now be spread across 311, 815 and 825, allowing for $250,000.00 in each org. The $400,000.00 'deficit' is due to the transfer of funds into 311 & 825.
- Waterline Supplies: Due to current economic trends, the prices for waterline pipes and supplies has risen exponentially. To combat this and continue operations, we request an increase.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Contractual Fees: The Water Tank Maintenance annual contract charges will now be funded from this account rather than from a project account, per the request of Finance. The contract amount totals $668,763.00. The remaining difference (addition) is to combat price increases per current economic trends.
- Professional Fees: This account will absorb the Legal Fees budget and account for any in-house water project legal/engineering services.
- Privatization Contract: This amount per the newly executed contract with H2O Innovation approved by Council 3/22/2022. The funds allocated to 825 in previous fiscal years will now move to 815 – all water/sewer contract needs will be funded from 815.
- Membership Dues & Subscriptions; Travel: These budgets will be absorbed into Professional Fees (313 & 815).
- Rental: We expect to need far less funding in Rental as the only vehicles/equipment the City will maintain responsibility for is the vehicle for the Public Works Inspector (water) and generators for various water wells; during hurricane or major storm events generator rentals may be necessary.
- Repairs and Maintenance: This budget will be absorbed into Contractual Fees.
- Taxes and Licenses; Postage; Telephone; Electric; Water; Gas; Freight and Express Mail: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.

SECTION V – CAPITAL ADJUSTMENTS

- $200,000.00 requested for Communication Equipment to be used for water meter related services:
  - $100,000.00 for 2 base stations
  - $80,000.00 for approximately 16 repeaters
  - $20,000.00 for 2 laptops
    - This equipment is needed to ensure that water meter reading services are most efficient and accurate.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Continue to improve City's water system

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	48,712.00	$43,104.55	-$5,607.45
	OVERTIME	0.00	$0.00	$0.00
	STATE RETIREMENT	8,476.00	$7,500.19	-$975.81
	FICA TAXES	3,726.00	$3,297.50	-$428.50
	LIFE INSURANCE	487.00	$1,172.45	$685.45
	HEALTH INSURANCE	7,545.00	$5,935.49	-$1,609.51
	WORKERS COMP	1,199.00	$1,275.89	$76.89
	Totals	**$70,145.00**	**$62,286.07**	**-$7,858.93**
Supplies	OFFICE SUPPLIES	1,300.00	$0.00	-$1,300.00
	OPERATING SUPPLIES	88,000.00	$88,000.00	$0.00
	MOTOR VEHICLE REPAIRS	136,000.00	$0.00	-$136,000.00
	REPAIRS AND MAINTENANCE	75,000.00	$0.00	-$75,000.00
	GASOLINE, OIL, GREASE	40,000.00	$10,000.00	-$30,000.00
	SHELLS,GRAVEL,SAND	6,000.00	$250,000.00	$244,000.00
	LIFT STATION SUPPLIES	480,000.00	$500,000.00	$20,000.00
	HCUA LIFT STATION SUPPLIES	27,000.00	$0.00	-$27,000.00
	SEWERLINE SUPPLIES	200,000.00	$200,000.00	$0.00
	Totals	**$1,053,300.00**	**$1,048,000.00**	**-$5,300.00**
Other Services	CONTRACTUAL FEES	120,000.00	$140,000.00	$20,000.00
	PROFESSIONAL FEES	0.00	$10,000.00	$10,000.00
	LEGAL FEES	5,000.00	$0.00	-$5,000.00
	PRIVATIZATION CONTRACT	3,109,620.00	$0.00	-$3,109,620.00
	TELEPHONE	4,500.00	$0.00	-$4,500.00
	ELECTRIC	460,000.00	$0.00	-$460,000.00
	RENTAL	150,000.00	$25,000.00	-$125,000.00
	TRAVEL	3,000.00	$0.00	-$3,000.00
	INSURANCE PREMIUMS - PROP	22,000.00	$0.00	-$22,000.00
	INSURANCE PREMIUMS-GEN LIAB	9,600.00	$0.00	-$9,600.00
	Totals	**$3,883,720.00**	**$175,000.00**	**-$3,708,720.00**
Capital	All Lines	$0.00	$0.00	$0.00
	Totals	**$0.00**	**$0.00**	**$0.00**

Budget Narrative

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Section 5 - Explanation of the submission too include adjustments in Capital.

Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- This org is a part of the overall Public Works Department, but is funded from the Water/Sewer Fund and is specifically for funding accounts related to sewer line and lift station operations/supplies.

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board

SECTION III – SUPPLIES ADJUSTMENTS

- Office Supplies: This budget will move to 313 Operating Supplies.
- Motor Vehicle Repairs; Repairs and Maintenance: Any repairs to water/sewer inspector city-owned vehicles will be funded from 815.
- Gasoline, Oil, Grease: This account needs far less funding than previous fiscal years as all equipment was sold to H2O in the new contract. This account will only be used for water/sewer inspector city-owned vehicle oil/fuel/gas/grease.
- Shells, Gravel, Sand: The total amount funded in FYE 2022 will now be spread across 311, 815 and 825, allowing for $250,000.00 in each org. The $244,000.00 'increase' is due to the transfer of funds into 311 & 825 from 815.
- Lift Station Supplies; HCUA Lift Station Supplies: This account will absorb the funds previously budgeted in the HCUA Lift Station Supplies Account.

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Contractual Fees: Due to price increases in line with current economic trends, we are requesting an increase in this account for FYE 2023.
- Professional Fees: This account will absorb the Legal Fees budget and account for any in-house sewer project legal/engineering services. Travel funds will also be included here.
- Privatization Contract: All water/sewer contract needs will be funded from 815.
- Travel: This budget will be absorbed into Professional Fees.
- Rental: We expect to need far less funding in Rental as the only vehicles/equipment the City will maintain responsibility for is the vehicle for the Public Works Inspector (sewer) and generators for various lift stations; during hurricane or major storm events generator rentals may be necessary.
- Telephone; Electric: All utility related services will be funded/processed by Finance beginning FYE 2023.
- Insurance Premiums (General Liability & Property): These budgets will be taken over by Finance beginning FYE 2023.

SECTION V – CAPITAL ADJUSTMENTS

- Capital requests will be submitted as soon as possible – in progress.

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Continue to improve the City's sewer system

FYE 2023 Budget Proposal Comparison

LINE ITEMS

Category	Line Item	FYE 2022	FYE 2023	Change
Personnel Services	WAGES AND SALARIES	$0.00	$51,892.14	$51,892.14
	OVERTIME	$0.00	$0.00	$0.00
	STATE RETIREMENT	$0.00	$9,029.23	$9,029.23
	FICA TAXES	$0.00	$3,969.75	$3,969.75
	LIFE INSURANCE	$0.00	$1,411.48	$1,411.48
	HEALTH INSURANCE	$0.00	$7,145.53	$7,145.53
	WORKERS COMP	$0.00	$1,536.01	$1,536.01
	Totals	**$0.00**	**$74,984.14**	**$74,984.14**
Supplies	All Lines	$0.00	$0.00	$0.00
	Totals	**$0.00**	**$0.00**	**$0.00**
Other Services	SOLID WASTE	$5,400,000.00	$5,400,000.00	$0.00
	PRIVATIZATION CONTRACT	$0.00	$618,000.00	$618,000.00
	Totals	**$5,400,000.00**	**$6,018,000.00**	**$618,000.00**
Capital	All Lines	$0.00	$0.00	$0.00
	Totals	**$0.00**	**$0.00**	**$0.00**

Budget Narrative

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Section 6 – Overview of the General Goals for the Department during FYE 2023.

SECTION 1 – OVERVIEW OF DEPARTMENT & PERFORMANCE IN FYE 2022

- This org is funded from the Water/Sewer Fund
- Waste Pro's residential services are paid from this account
- Solid Waste Service Requests are steady and being maintained well at this point
- This division is responsible for all solid waste operations within the City

SECTION II – PERSONNEL SERVICES ADJUSTMENTS

- 3% raise across the board
- Solid Waste Manager previously funded from 325, but in FYE 2023 will begin being funded from 850.

SECTION III – SUPPLIES ADJUSTMENTS

- No Changes

SECTION IV – OTHER SERVICES ADJUSTMENTS

- Privatization Contract: Per the new contract with H2O Innovation, they will be taking over the Solid Waste services for the City.

SECTION V – CAPITAL ADJUSTMENTS

- No Change

SECTION VI – OVERVIEW OF GENERAL GOALS FOR DURING FYE 2023

- Solid Waste contractor will be responsible for picking up household garbage and recycling
- Per the City's revised privatization contract, H2O will now be responsible for debris pickup and yard waste
- Work to improve percentage of completed service requests

Memorandum – City of Gulfport
PUBLIC WORKS AND ENGINEERING

To: Mayor Billy Hewes and Members of the City Council

CC: Leonard Papania, CAO
Todd Harman, CPA, Director of Finance and Accounting
Samantha Sherrill, HR Manager
Tyler Gentry, Assistant Director of Public Works – Operations
Legal Department

From: Wayne E. Miller, P.E., Director of Public Works and Engineering WEM

Date: 9/15/2022

Re: **Recommendation to Eliminate and Defund Two Positions in the Public Works Maintenance Garage**

As approved on September 12, 2022, as part of the City Council's adoption of the City of Gulfport's budget for FYE 2023, two (2) positions in the Public Works Maintenance Garage have been eliminated and defunded as part of the merger with the Police Department Maintenance Garage, which merger will be effective at the start of the FYE 2023 fiscal year, October 1, 2022. These two (2) positions are the Parts Room Attendant and the Parts Room Assistant. Neither of these positions involve mechanic work. These positions will be eliminated and defunded effective September 30, 2022.

In view of the adopted budget for FYE 2023, I recommend approval of the elimination of these two (2) positions.

Memorandum – City of Gulfport

PUBLIC WORKS & ENGINEERING

To: Mayor Billy Hewes and Members of the City Council

CC: Leonard Papania, CAO
Todd Harman, CPA, Director of Finance and Accounting
Tyler Gentry, Assistant Director of Public Works – Operations
Legal Department

From: Wayne E. Miller, P.E., Director of Public Works and Engineering WEM

Date: September 12, 2022

RE: **Request Fuel Cost Adjustment to Current Privatization Contract**

The Public Works Department requests permission to allow H2O Innovation Operation & Maintenance, LLC to add $881.31 to the upcoming August Invoice(s) No. 5 due to a significantly higher cost for fuel. The current privatization contract allows a fuel adjustment (Section 14.16 "Significant Changes in Fuel Costs Due to Extreme Circumstances"). Using the procedure set forth in Section 14.16.1, the contractor is due an adjustment in the amount of $881.31 (see attached worksheet).

I recommend approval of this fuel adjustment.

Attachments:

1. Privatization Contract Fuel Adjustment Worksheet

Back to Contents	Data 1: Gulf Coast (PADD 3) Gasoline and Diesel Retail Prices															
Sourcekey	EMM_EPMRU_PTE_R30_DPG	EMD_EPD2D_PTE_R30_DPG														
Date	Gulf Coast Regular Conventional Retail Gasoline Prices (Dollars per Gallon)	Gulf Coast No 2 Diesel Retail Prices (Dollars per Gallon)	Gallons Used (Regular Conventional)	Gallons for take home outside city limits	Actual Gallons billed by H2O	Avg mpg	Threshold per contract	Difference	Cost Regular	Gallons Used (Diesel)	Gallons for take home outside city limits	Avg mpg	Threshold per contract	Difference	Cost Diesel	Total Dollar Amount Owed to H2O
Sep-2021	2.841	3.116														
Oct-2021	2.981	3.361														
Nov-2021	3.074	3.471														
Dec-2021	2.959	3.361														
Jan-2022	2.991	3.463														
Feb-2022	3.225	3.804														
Mar-2022	3.937	4.937														
Apr-2022	3.791	4.885	4509.9	503	4006.9	18	$3.50	$0.29	**$1,166.01**	7271.5	0	0	$4.50	$0.39	**$2,799.53**	**$3,965.54**
May-2022	4.099	5.248	5182.4	418.98	4763.42	18	$3.50	$0.60	**$2,853.29**	7861.6			$4.50	$0.75	**$5,880.48**	**$8,733.77**
Jun-2022	4.562	5.393	5092.1	383.6	4708.5	18	$3.50	$1.06	**$5,000.43**	8889.3			$4.50	$0.89	**$7,938.14**	**$12,938.57**
Jul-2022	4.111	5.135	3627.2	382.72	3244.48	18	$3.50	$0.61	**$1,982.38**	6593.2	0	0	$4.50	$0.64	**$4,186.68**	**$6,169.06**
Aug-2022	3.504	4.706	2334.4	382.72	1951.68	18	$3.50	$0.00	**$7.81**	4240.3	0	0	$4.50	$0.21	**$873.50**	**$881.31**

Agreed on this 8 day of SEPT, 2022

City of Gulfport

H2O Innovation Operation & Maintenance, LLC