CITY OF BYRAM
AGENDA FOR THE REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN
THURSDAY, OCTOBER 23, 2025, 7:00 PM
City Hall: 5901 Terry Road, Byram, MS

1. Welcome and Call to Order

2. Invocation

3. Pledge of Allegiance

4. Roll Call

5. Presented Items

(a) Approval to amend the agenda to include under Discussion and Action, approval to hire two Streets Workers at $15.14 per hour

(b) Presentation of a Certificate of Congratulations to the Byram Middle School Football Team for winning the Little Six Championship after an undefeated season

(c) Presentation of Byram Soccer Association Community Pink Warrior Award and Purple Warrior Award

(d) Presentation and acceptance of 2023 audit - Greg Derrick, CPA, CGMA, of Carr, Riggs & Ingram, LLC

(e) Approval of Site Plan and Architectural Design for a Dollar General at Terry Rd/Springridge Rd Intersection - Building Official Eric Munden

6. Approval of Consent Agenda Items

(a) Approval of Minutes of the Regular Work Session of the Mayor and Board of Aldermen held October 6, 2025

(b) Approval of Minutes of the Regular Meeting of the Mayor and Board of Aldermen held October 9, 2025

(c) Approval of payment in the amount of $12,730.80 to Fifth Asset, Inc. for annual renewal of DebtBook Financial Software (001-140-650)

(d) Acceptance of donation in the amount of $350.00 from McMaster & Associates for the October 3rd Outdoor Movie Night at Davis Road Park

(e) Acceptance of donations in the amount of $3,950.00 for the 1st Annual Turkey Trot from BankPlus, Richard's Front Wheel Drive, Members Exchange Federal Credit Union, Mills, Scanlon, Dye & Pittman, Fleetway Market, Raising Cane's, McMaster & Associates, Inc., Johnson & Son Enterprises, LLC, Cadence Bank, River Remedy and Majestiq Moments Event Planning by Shelia, LLC

(f) Approval of quote in the amount of $19,990.58 from The Southern Connection to install emergency equipment in two new police units (001-200-915)

(g) Approval to dispose of assets #820 and #803, two mini fridges located in the Training Room and Fire Chief's Office, because they are both broken

(h) Approval to surplus the following vehicles and equipment:
PT-2: 2012 Dodge Ram 1500 - VIN 1C6RD7LT7CS176134
PT-11: 2011 Ford Ranger - VIN 1FTKR1EE1BPA53504
PT-6: 2010 Ford F150 - VIN 1FTEX1C86AFA70531
PT-15: 2013 Dodge Ram 1500 - VIN 1C6RR6KT9DS644489
PE-4: 2014 Hot Box - VIN 1K9BU1811EN246203

(i) Approval of payment in the amount of $16,000.00 to McMaster & Associates for engineering services relating to the Terry/Siwell Rd Intersection project (001-301-602)

(j) Approval of payment in the amount of $47,515.00 to McMaster & Associates for engineering design and construction phase services for the Old Byram Road Bridge Replacement Project ERBR-25(2) (304-301-602)

(k) Approval of payment in the amount of $16,212.50 to Pickering Firm, Inc. for engineering services related to the Big Creek Interceptor Project (302-700-602)

(l) Approval of payment in the amount of $277,725.00 to Hemphill Construction for work on the Old Byram Road Bridge Project (304-301-910)

(m) Approval of payment in the amount of $875,202.18 to Hemphill Construction Company, Pay App. No. 6 for the Big Creek Sewer Interceptor Project (302-700-907)

(n) Acceptance of resignation letter from Municipal Judge Pro Tem Kevin Stewart

7. Discussion and Action

(a) Approval of Claims Docket in the amount of $4,477,641.96 from 10/1/25 through 10/15/25

(b) Approval of Resolution of Intent to Issue General Obligation Utility Bonds

(c) **Approval of Resolution Authorizing the Hiring of Professionals to Assist with the Issuance of Proposed General Obligation Utility Bonds**

(d) **Approval to hire a Streets worker at $15.14 per hour with full benefits, contingent upon successful completion of the hiring process**

(e) **Approval to hire a Streets Worker at $15.14 per hour with full benefits, contingent upon successful completion of the hiring process**

(f) **Approval of a Resolution of the Mayor and Board of Aldermen Opposing Public and Private School Choice Programs**

(g) **Discussion of the City buying tickets for Elected Officials for the Byram Chamber of Commerce's Fundraiser Gala at $50.00 per person (001-110-646)**

8. **Public Comments** *Byram residents may address the Board at this time, provided they have signed in with their name and address. Discussion will be limited to three (3) minutes per person*

9. **Announcements**

(a) **Monday, October 27th - Volunteer Meeting for those who would like to sign up to help with upcoming events, 6:00 p.m. at City Hall**

(b) **Read For A Treat - Thursday, October 30th from 6:00 to 8:00 p.m. at Davis Road Park**

(c) **Friday, October 31st - Happy Halloween! Enjoy your trick or treating, and stop by the Trunk or Treat at the Fire Station on Byram Parkway**

(d) **Saturday November 1st - volunteers are invited to join with Keep Byram Beautiful to refresh the flower pots at Siwell/Terry Road Intersection and Siwell/Davis Road Intersections. Volunteers will meet at Walgreens at 9:00 a.m.**

(e) **Monday, November 10th - Regular Work Session of the Mayor and Board of Aldermen, 6:30 p.m. at City Hall**

(f) **Tuesday, November 11th - City Administrative Offices will be closed in observance of Veterans Day**

(g) **Tuesday, November 11th at 11:00 a.m. we will celebrate our local veterans with a program and luncheon at Heritage Baptist Church**

(h) **Tuesday, November 11th - Community Meeting with Supervisor Wanda Evers, 6:00 p.m. at City Hall**

(i) **Thursday, November 13th - Regular Meeting of the Mayor and Board of Aldermen, 7:00 p.m. at City Hall**

(j) Saturday, November 22nd - the Mayoral Health Council presents the First Annual Turkey Trot 5K Run/Walk for Alzheimer's

10. Adjourn

(a) Adjourn in memory of former Ward VI Alderman David Moore

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 5.a

FOR: Approval to amend the agenda to include under Discussion and Action, approval to hire two Streets Workers at $15.14 per hour

INTRODUCED BY: City Clerk Julia Kraft

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 5.b

FOR: Presentation of a Certificate of Congratulations to the Byram Middle School Football Team for winning the Little Six Championship after an undefeated season

INTRODUCED BY:

ATTACHMENTS:

File Name
Middle School football.pdf

CERTIFICATE OF ACHIEVEMENT

This Certificate of Achievement is proudly presented by the Mayor and Board of Aldermen of the City of Byram to the

BYRAM MIDDLE SCHOOL FOOTBALL TEAM

For Winning the Little Six Championship

after an Undefeated Season

Your hard work, teamwork, and sportsmanship have led to this incredible achievement, and we congratulate you!

Awarded October 23, 2025

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 5.c

FOR: Presentation of Byram Soccer Association Community Pink Warrior Award and Purple Warrior Award

INTRODUCED BY: Alderman At Large Roschelle Gibson

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 5.d

FOR: Presentation and acceptance of 2023 audit - Greg Derrick, CPA, CGMA, of Carr, Riggs & Ingram, LLC

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
2023 Annual Comprehensive Financial Report.pdf

City of Byram, Mississippi

ANNUAL COMPREHENSIVE FINANCIAL REPORT

September 30, 2023

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INTRODUCTION SECTION

Richard White, Mayor
Erma Johnson, Mayor Pro Tem
Diandra Hosey Sanders, Alderman Ward II
Robert Amos, Alderman Ward III

Teresa Mack, Alderman Ward IV
Roschelle Gibson, Alderman Ward V
Chris Carson, Alderman Ward VI
Roshunda Harris-Allen, Alderman At Large

October 8, 2025

To the Citizens of the City of Byram, Mississippi:

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

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

Carr, Riggs & Ingram, LLC performed an examination, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, of the basic financial statements for the City of Byram. Their unmodified opinion is presented as the first page of the financial section of this report.

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

Profile of the Government

The City of Byram, Mississippi, is the newest city of Hinds County and the third newest city of the State of Mississippi. It was incorporated in June, 2009 and currently has approximately 13,103 residents. This includes 12,666 residents reported in the 2020 census plus 437 in the area annexed during November, 2021. Byram is located south of Jackson, Mississippi, on 1-55 South and has been referred to as a smaller suburb nestled to the west of the Pearl River, which ultimately feeds into the Mississippi River.

During the process of originally incorporating Byram, the population of the city grew by nearly 5,000 residents as citizens of Jackson, other surrounding communities, and Hurricane Katrina affected areas made their way to a newly thriving area. Many came because three of the largest Hinds County School District schools are located within the current city limits. It is also home to Willow Creek Nursing Home Facility and Edgewood Health and Rehab for the elderly.

Numerous local and national businesses make their home in Byram. Siwell Road and Terry Road are home to shopping centers, restaurants, small businesses and neighborhoods. In April of 2011, the City of Byram approved its first TIF (Tax Increment Financing) Development to assist in encouraging retail growth. This has brought in Walmart, Chick-fil-a, Newks, Starbucks, and other businesses. The City also continues its growth with new business expansions along Interstate 55.

Byram is a code-charter municipality, operating under a Mayor/Board of Aldermen/Alderwomen form of government. The Mayor is elected at-large and part-time. Of the seven Aldermen/ Alderwomen, six are elected by ward, and one is elected at-large. All elected officials serve concurrent four-year terms with the next city-wide general election being held in June, 2029.

The City provides a full range of services to enhance and protect the lives of its citizens. Services include, but are not limited to cultural and recreation services, construction and maintenance of streets and infrastructure, fire and police protection, general administrative services, planning and zoning, and sewer services.

The City of Byram maintains specific budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Mayor and Board of Aldermen/Alderwomen. Activities of the general funds, special revenue funds, debt service funds, and enterprise fund are included in the annual appropriated budget. The legal level of budgetary control, the level at which expenditures cannot legally exceed the appropriated amount is established by major expenditure classifications within departments. These major classifications are personnel services, supplies, services, and capital outlay/debt services. Changes in the appropriated amount of any major classification requires approval of the governing body; however, equal transfers between line items within a specific classification may be approved by the City Clerk, who is the Director of Finance and Administration.

Factors Affecting Financial Condition

The City of Byram currently enjoys a stable economic environment and local indicators point to its continued stability. The City's primary sources of revenue are property taxes and sales taxes. At September 30, 2023, approximately 34.79 percent were represented in property taxes while 33.08 percent of the City's general revenues were comprised of sales taxes. City property owners pay property taxes for city, county and schools totaling $153.83 per $1,000 of assessed value. The assessment rate is 10 percent for residential property, 15 percent for other real property and 30 percent for personal property. There is no local income tax.

The City of Byram prides itself in maintaining a reserve balance that will maintain a minimum of three months of service in time of emergency. The majority of funds were accumulated during the first three years and increased as needed in following years. During the first two years, the City was able to establish its initial Police Department consisting of 40 employees, a renovated building and 26 patrol units without issuing debt. While establishing its initial City Hall, Fire Station, and Public Works Department as well as providing necessary equipment to fulfill service needs, Byram maintained a minimal debt ratio.

Long-Term Financial Planning

The various departments have prepared strategic plans regarding buildings, equipment, infrastructure projects and miscellaneous capital improvements. These plans are referred to during the annual budget preparation for determination of financing and timing of budget integration.

During the annual budget process in July and/or August, every department head is required to present his/her annual personnel, buildings and equipment, and any other items deemed necessary for the upcoming year to the Mayor and Board of Aldermen/Alderwomen. Recommendations for financing such as lease purchases and issuance of general obligation bonds are made and taken into account when preparing the yearly budget.

Relevant Financial Policies

The City of Byram is able to revise the budget as needed except during the first three months of a term as stated in Section 21-35-25 of Mississippi Code. While fiscal year 2023 saw a decline in ad valorem collections compared to the previous year of an estimated $200 thousand, there were increases in various other areas to cover the deficit which resulted in an estimated balance of $141 thousand over the original budgeted revenues. Approximately $104 thousand in revenues were recovered in the General Fund due to sales tax audits and new businesses, $76 thousand in licenses and permits from new housing and business developments, $30 thousand in Modernization funds for capital improvements, $29 thousand in additional Homestead Exemption Reimbursement from the State of Mississippi, $47 thousand in additional franchise fees and $56 thousand in outstanding fines and forfeitures. Although the overall expenditures decreased by $971 thousand from the initial budget largely due to open positions in various departments and monies not spent on repairs and maintenance in the Street Department, the city was able to complete the mandated repair of a bridge located on Gary Road and pave streets in all wards of the city. Although the City has not adopted a minimum fund balance policy, it has a standard practice of maintaining at minimum reserve to provide at least three months of service in times of emergency.

Major Initiatives

During fiscal year 2023, Byram focused on infrastructure upgrades of a bridge and street paving. Byram continues to put emphasis on community relations by expanding its Byram Soccer League initially organized in 2016, an annual Christmas Parade and the annual Swinging Bridge Festival.

It continues to team up with the community partners like the Byram/Terry Junior Auxiliary in events that spotlight the city. Byram also continues to make improvements to the sewer systems acquired from multiple private companies and plan for expanding the service throughout the city.

Awards and Acknowledgments

The preparation of this report could not have been accomplished without the cooperation of the entire staff of the Department of Finance and Administration. We also wish to express our appreciation for the cooperation of the other City Departments in providing information for this report.

We acknowledge the thorough and professional manner in which the audit was conducted by our independent auditors, Carr, Riggs and Ingram, L.L.C., and their contribution toward the preparation of this ACFR.

Finally, we acknowledge the Board of Aldermen/Alderwomen. Their continuing interest and support are greatly appreciated.

Respectfully yours,

Richard White
Mayor
City of Byram

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Byram Mississippi

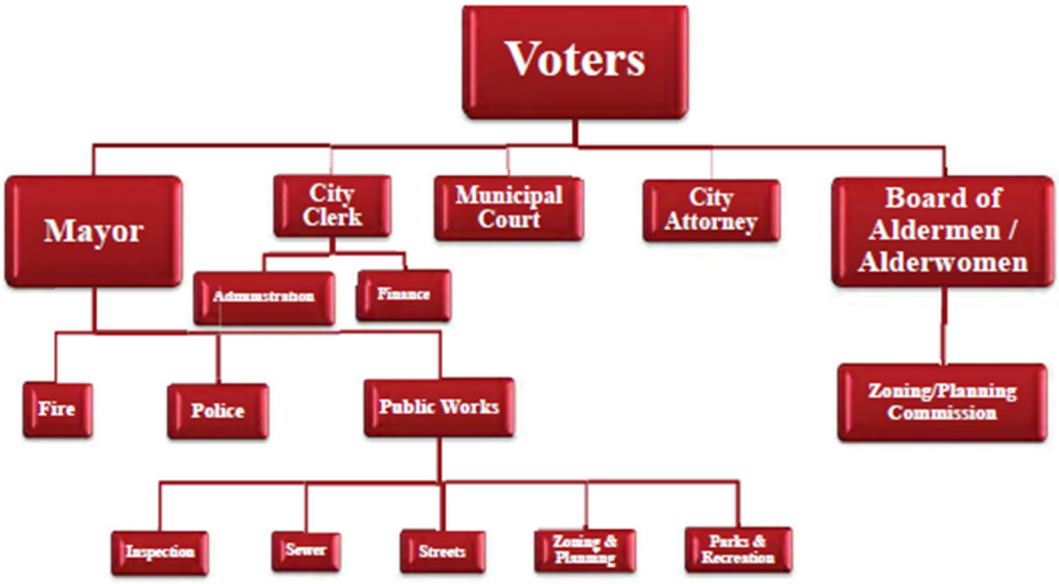
For its Annual Comprehensive Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

City of Byram, Mississippi
Organization Chart
September 30, 2023



City of Byram, Mississippi
Listing of City Officials
September 30, 2023

Elected Officials

Mayor	Richard White
Alderwoman - Ward 1	Erma Johnson
Alderwoman - Ward 2	Diandra A. Hosey
Alderman - Ward 3	Robert Amos
Alderwoman - Ward 4	Teresa Mack
Alderwoman - Ward 5	Roschelle Gibson
Alderman - Ward 6	Paul David Moore
Alderwoman - At Large	Roshunda Harris-Allen

Appointed Officials

City Clerk	Angela Richburg
Public Works Director	Bill Miley
Chief of Police	David Errington
Fire Chief	Fred Green
City Attorney	John Scanlon
City Judges	William Kellum / Damon Stevenson
City Prosecutor	John Scanlon

State of Mississippi

City of Byram in Hinds County, Mississippi

FINANCIAL SECTION

CARR, RIGGS & INGRAM, L.L.C.

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Board of Aldermen
City of Byram, Mississippi

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Byram, Mississippi (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Other Matter

As part of our audit of the 2023 financial statements, we also audited the adjustments described in Note 2 that were applied to restate the 2022 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2022 financial statements of the City other than with respect to the adjustments, and accordingly, we do not express an opinion or any other form of assurance on the 2022 financial statements as a whole.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules and the schedule of surety bonds for city officials and municipal employees but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2025, 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.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Ridgeland, Mississippi
October 8, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

(UNAUDITED)

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

FINANCIAL HIGHLIGHTS

- Total net position for 2023 increased $2,104,503, including a prior period adjustment of $902,143, which represents a 19% increase from fiscal year 2022. Total net position for 2022 increased $2,408,326, including a prior period adjustment of $2,201,029, which represents a 28% increase from fiscal year 2021.

- General revenues account for $8,731,850, or 67% of all revenues in 2023. General revenues accounted for $8,298,720, or 58% of all revenues in 2022. Program specific revenues in the form of charges for services and grants and contributions accounted for $5,683,331 or 43% of total revenues in 2023, compared with $6,090,722 or 42% of total revenues in 2022.

- The city had $13,212,821 in expenditures, an amount that decreased when compared with the $14,182,145 in expenditures for the prior year; $5,683,331 of these expenditures were offset by program specific charges for services, grants and contributions. General revenues of $8,731,850 for 2023 and $8,298,720 for 2022 were adequate to provide for these programs.

- Among the major funds, the General Fund had $10,316,819 in revenues and $9,768,578 in expenditures. In 2022, the General Fund had $8,703,626 in revenues and $8,866,319 in expenditures. The General Fund's fund balance decreased by $1,339,816, from 2022 to 2023 and decreased by $1,339,816 from 2021 to 2022.

- The Enterprise Fund - Sewer Fund had $2,101,699 in operating revenues and $2,310,454 in operating expenses. Its net loss, after non-operating revenues and expenses were included, was $521,258. Last year it showed $2,055,390 in operating revenues and $1,924,802 in operating expenses. Its net income, after non-operating revenues and expenses were included, was $101,332, excluding a prior period adjustment of $2,288,755.

- Capital assets, net of accumulated depreciation, increased by $1,666,469, in the governmental activities for 2023. The increase for 2023 was primarily due to the increase in accumulated depreciation, retirement of capital assets and adjustments to capital assets. Capital assets, net of accumulated depreciation, increased by $84,168, in the governmental activities for 2022.

- Capital assets in the business-type activities, net of accumulated depreciation, decreased $409,258, mainly due to an increase in accumulated depreciation. Capital assets in the business-type activities, net of accumulated depreciation, increased $478,355, mainly due to the increase in accumulated depreciation in 2022.

- Long-term debt decreased by $211,500, in the governmental activities from 2022 to 2023. This decrease is mainly due to the principal payments made on long-term debt. Long-term debt decreased by $623,879, in the governmental activities from 2021 to 2022.

FINANCIAL HIGHLIGHTS (Continued)

- Long-term debt decreased by $544,117, in the business-type activities from 2022 to 2023. The decrease in the business-type activities was mainly due to the principal payments made on long-term debt. Long-term debt decreased by $492,877, in the business-type activities from 2021 to 2022.

Using this Annual Report

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

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

Reporting the City as a Whole

Statement of Net Position and the Statement of Activities

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

These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the City's net position and the change in net position. This change in net position is important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of City capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, all of the City's activities are reported in Governmental Activities and Business-type Activities, which include all of the City's services including police, fire, administration, sewer and all other departments.

The City has no Component units as defined by the Governmental Accounting Standards Board (GASB).

Reporting the City's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the City's major funds. Based on restrictions on the use of monies, the City has established many funds, which account for the multitude of services provided to the City's residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City, the major funds are the General Fund and the American Rescue Plan Act Fund.

Governmental Funds

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

The City as a Whole

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, the trend as well as the amount of net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $10,512,352 at September 30, 2023.

The largest portion of the City's net position for governmental activities ($13,291,973 or 126%) reflects its net investment in capital assets (capital assets less any capital related outstanding debt used to acquire those capital assets). Although the City's net investment in capital assets is reported net of the related debt, it should be noted that the resources needed to repay this debt must be provided from other sources and not the capital assets themselves.

The following are significant current year transactions that have had an impact on the Government-Wide Statement of Net Position - Governmental Activities.

- Revenue receipts totaling $2,818,869 for various capital projects including American Rescue Act funding and State Emergency Road and Bridge Project funding.

- Increase in net pension liability, net of deferrals totaling $425,926.

The City as a Whole (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following table shows a comparative analysis of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the Government-Wide Statement of Net Position.

Government-Wide Condensed Statement of Net Position
Governmental Activities

	September 30, 2023	September 30, 2022	**Percentage Change**
Assets			
Current and other assets	**$ 14,558,905**	$ 9,622,833	**51%**
Capital assets, net	**19,307,544**	17,641,075	**9%**
Total assets	**33,866,449**	27,263,908	**24%**
Deferred outflows of resources	**2,712,300**	1,249,559	**117%**
Liabilities			
Current liabilities	**4,437,629**	3,887,527	**14%**
Long-term debt outstanding	**5,071,723**	5,689,406	**-11%**
Net pension liabilities	**13,685,558**	10,711,709	**28%**
Total liabilities	**23,194,910**	20,288,642	**14%**
Deferred inflows of resources	**2,871,487**	338,234	**749%**
Net position			
Net investment in capital assets	**13,291,973**	11,403,991	**17%**
Restricted	**2,618,062**	2,150,501	**22%**
Unrestricted net position (deficit)	**(5,397,683)**	(5,667,901)	**-5%**
Total net position	**$ 10,512,352**	$ 7,886,591	**33%**

Additional information on unrestricted net position for the total primary government:

In connection with the application of standards on accounting and financial reporting for pensions, management presents the following additional information:

Total unrestricted net position (deficit)	$ (5,397,683)
Less unrestricted deficit in net position resulting from recognition of the net pension liability including the related deferred outflows and deferred inflows	10,973,258
Unrestricted net position, exclusive of the net pension liability effect	$ 5,575,575

The City as a Whole (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following table represents the revenues by major sources extracted from the government- wide statement of activities - governmental activities column.

Government-Wide Condensed Statement of Activities
Governmental Activities

	September 30, 2023	September 30, 2022	**Percentage Change**
Revenues			
Program revenues:			
Charges for services	**$ 934,471**	$ 709,548	**32%**
Operating grants and contributions	**1,028,590**	1,021,253	**1%**
Capital grants and contributions	**1,620,059**	2,304,759	**-30%**
General revenues:			
Property taxes	**4,203,368**	3,816,009	**10%**
Intergovernmental / Unrestricted	**3,996,867**	3,802,948	**5%**
Franchise fees	**480,163**	439,946	**9%**
Interest income	**5,287**	35,951	**-85%**
Transfers in	**-**	131,000	**-100%**
Loss on disposal of assets	**(41,222)**	-	**100%**
Miscellaneous	**85,330**	67,243	**27%**
Total revenues	**12,312,913**	12,328,657	**0%**
Expenditures			
General government	**2,120,445**	1,425,473	**49%**
Public safety	**5,142,650**	4,870,810	**6%**
Public works	**1,748,641**	4,245,951	**-59%**
Culture and recreation	**285,021**	265,812	**7%**
Unemployment claims	**-**	588	**-100%**
Pension expense	**1,035,819**	1,018,720	**2%**
Interest on long-term debt	**256,719**	192,674	**33%**
Total expenditures	**10,589,295**	12,020,028	**-12%**
Increase in net position	**1,723,618**	308,629	**458%**
Net position, beginning of year as previously reported	**7,886,591**	7,665,688	**3%**
Prior period adjustment	**902,143**	(87,726)	**-1128%**
Net position, beginning of year as restated	**8,788,734**	7,577,962	**16%**
Net position, ending	**$ 10,512,352**	$ 7,886,591	**33%**

GENERAL GOVERNMENT FUNCTIONS

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

Revenues

The primary source of General Fund revenues is property taxes. The State of Mississippi levies a general sales tax of 7% on most retail sales. Of the amount collected by the state, each municipality receives 18.5% of the amount collected within its corporate boundaries. Sales tax accounted for 34% of General Fund revenues in fiscal year 2023. Sales tax collections in fiscal year 2023 were $3,526,796, a 12% increase over the $3,157,508 collected in 2022. Total General Fund operating revenues were $10,316,819, an increase of $1,613,193 over the prior year.

Assessed valuation within the City was $116,696,044 for fiscal year 2023 and $112,177,013 for fiscal year 2022. It is expected that the City will continue to attract residents and business alike. Assessed valuation within the City increased by 4,519,031, or 4% from fiscal year 2022.

Expenditures

General Fund operating expenditures were $9,768,578, an increase of $902,259 when compared to the prior year.

Status of Fund Balance

On the balance sheet, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent and the remaining portion is available for appropriation. The fiscal year ended September 30, 2023 ending unassigned fund balance in the General Fund is $5,337,367 which is 55% of the general fund operating expenditures.

Other Governmental Funds

The financial performance of the City as a whole is reflected in its governmental funds. As the City completed the year, its governmental funds reported a combined fund balance of $7,955,429, an increase of $1,697,748. $5,337,367 or 67% of the fund balance is unassigned, which represents the residual classification fund balance that has not been assigned to other funds and that has not been restricted to specific purposes. The remaining fund balance of $2,618,062 or 33% is restricted to indicate that it is not available for spending except only for the purposes for which it is restricted.

The fund balance of Other Governmental Funds showed an increase of $444,243 from the prior year. This is due to the receipt of $750,000 from the State of Mississippi for Emergency Road and Bridge Repair projects to commence in future periods.

PROPRIETARY FUNDS

The City's proprietary operations consist of the Sewer Fund. The Sewer Fund accounts for sewer revenues and expenses to construct and maintain a sewer system.

The following is a comparative analysis of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the business type activities:

Government-Wide Condensed Statement of Net Position
Business-Type Activities

	September 30, 2023	September 30, 2022	**Percentage Change**
Assets			
Current and other assets	**$ 1,263,881**	$ 1,435,902	**-12%**
Capital assets, net	**9,659,095**	10,068,353	**-4%**
Total assets	**10,922,976**	11,504,255	**-5%**
Deferred outflows of resources	**71,721**	70,212	**2%**
Liabilities			
Current liabilities	**1,356,516**	992,478	**37%**
Long-term debt outstanding	**6,323,312**	6,866,212	**-8%**
Net pension liabilities	**741,239**	601,883	**23%**
Total liabilities	**8,421,067**	8,460,573	**0%**
Deferred inflows of resources	**-**	19,006	**-100%**
Net position			
Net investment in capital assets	**2,794,073**	2,698,950	**4%**
Restricted	**-**	369,058	**-100%**
Unrestricted net position (deficit)	**(220,443)**	26,880	**-920%**
Total net position	**$ 2,573,630**	$ 3,094,888	**-17%**

The following are significant current year transactions that have had an impact on the Government-Wide Statement of Net Position - Business-Type Activities.

- Increase in net pension liability, net of deferrals totaling $139,356.

PROPRIETARY FUNDS (Continued)

Below is a comparative analysis of the revenues and expenses of the government-wide statements - Business-Type activities column.

Government-Wide Condensed Statement of Activities
Business-Type Activities

	September 30, 2023	September 30, 2022	**Percentage Change**
Revenues			
Program revenues:			
Charges for services	**$ 2,100,211**	$ 2,055,162	**2%**
Interest income	**569**	5,395	**-89%**
Miscellaneous	**1,488**	228	**553%**
Total revenues	**2,102,268**	2,060,785	**2%**
Expenses			
Sewer	**2,623,526**	2,162,117	**21%**
Total expenses	**2,623,526**	2,162,117	**21%**
Increase (decrease) in net position	**(521,258)**	(101,332)	**414%**
Net position, beginning of year as previously reported	**3,094,888**	907,465	**241%**
Prior period adjustment	**-**	2,288,755	**-100%**
Net position, beginning of year as restated	**3,094,888**	3,196,220	**-3%**
Net position, end of year	**$ 2,573,630**	$ 3,094,888	**-17%**

General Fund Budgeting Highlights

The City's budget is prepared according to Mississippi's law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

An analysis of the final budget to actual budget variances reveals consistent cost saving at each department level as detailed in Required Supplementary Information – Budgetary Comparison Schedule – General Fund.

Total revenues for the General fund were under budgeted by $141,689. All revenue types appeared under budgeted. Of these amounts, the sales tax line item was under budgeted by $56,348 due to enhanced collection efforts during fiscal year 2023.

Total expenditures for the General fund were over budgeted by $940,744. All expenditure types appeared over budgeted. Of these amounts, general government was over budgeted by $215,807 and public works by $463,970 with reduced expenditures noted in personnel services, supplies, services and capital outlay.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

Governmental Activities:

Capital Assets, Net of Accumulated Depreciation

	September 30, 2023	September 30, 2022	**Percentage Change**
Land	**$ 3,124,681**	$ 2,908,916	**7%**
Infrastructure	**9,461,646**	8,382,993	**13%**
Buildings	**3,581,098**	3,670,435	**-2%**
Improvements other than buildings	**1,209,781**	1,201,044	**1%**
Mobile equipment	**882,933**	1,021,913	**-14%**
Furniture and equipment	**509,740**	455,774	**12%**
Right of use lease assets	**537,665**	-	**100%**
Total	**$ 19,307,544**	**$ 17,641,075**	**9%**

For more detailed information concerning capital assets see Note 3 in the Notes to the Financial Statements of this report.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS (Continued)

Governmental Activities:

At September 30, 2023, the City of Byram had $5,175,000 in outstanding bonds and $302,906 in other long-term debt. Lease liabilities of $535,915 were recognized during the year. Compensated absences increased $33,095 during the year.

Other Long-Term Obligations Debt at Year End

	September 30, 2023	September 30, 2022	**Percentage Change**
Bonds	**$ 5,175,000**	$ 5,805,000	**-11%**
Other long-term debt	**302,906**	432,084	**-30%**
Lease liability	**535,915**	-	**100%**
Compensated absences	**262,540**	229,445	**14%**
Total	**$ 6,276,361**	$ 6,466,529	**-3%**

For more detailed information concerning long-term debt see Note 3 in the Notes to the Financial Statements of this report.

Business-Type Activities:

Capital Assets, Net of Accumulated Depreciation

	September 30, 2023	September 30, 2022	**Percentage Change**
Land	**$ 750,000**	$ 750,000	**0%**
Infrastructure	**8,014,677**	8,223,186	**-3%**
Improvements other than buildings	**71,683**	77,071	**-7%**
Mobile equipment	**6,668**	6,668	**0%**
Furniture and equipment	**816,067**	1,011,428	**-19%**
Total	**$ 9,659,095**	$ 10,068,353	**-29%**

For more detailed information concerning capital assets see Note 3 in the Notes to the Financial Statements of this report.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS (Continued)

Business-Type Activities:

At September 30, 2023, the City of Byram had $4,660,000 in outstanding bonds and $2,205,022 in other long-term debt. Compensated absences increased $1,318 during the year.

Other Long-Term Obligations Debt at Year End

	September 30, 2023	September 30, 2022	**Percentage Change**
Bonds	**$ 4,660,000**	$ 4,950,000	**-6%**
Other long-term debt	**2,205,022**	2,419,403	**-9%**
Compensated absences	**4,882**	3,564	**37%**
Total	**$ 6,869,904**	$ 7,372,967	**22%**

For more detailed information concerning long-term debt see Note 3 in the Notes to the Financial Statements of this report.

Current Conditions

Sales taxes have continued to provide a relatively stable source of revenue for the City after the challenges of the Coronavirus pandemic. Due to our City being a bedroom city, the pandemic brought additional sales tax revenue to our area because of individuals remaining home during stay home orders and encouragement of social distancing.

Contacting the City's Finance Department

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Clerk at (601) 372-7746 or visit our web site at www.byram-ms.us. Our mailing address is City of Byram, P.O. Box 720222, Byram, MS 39272.

BASIC FINANCIAL STATEMENTS

City of Byram, Mississippi
Statement of Net Position

September 30, 2023	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 7,349,213	$ 801,176	$ 8,150,389
Receivables, net	4,348,245	218,200	4,566,445
Prepaid items	42,578	-	42,578
Restricted assets			
Cash and cash equivalents	2,818,869	244,505	3,063,374
Capital assets			
Non-depreciable	3,124,681	750,000	3,874,681
Depreciable, net	15,645,198	8,909,095	24,554,293
Right-to-use lease assets, net	537,665	-	537,665
Total assets	33,866,449	10,922,976	44,789,425
Deferred Outflows of Resources			
Deferred outflows related to pensions	2,712,300	71,721	2,784,021
Total deferred outflows of resources	2,712,300	71,721	2,784,021
Liabilities			
Accounts payable	148,838	437,520	586,358
Wages and benefits payable	187,774	13,075	200,849
Due to other governments	1,103	-	1,103
Customer deposits payable	-	244,505	244,505
Accrued interest	33,780	86,003	119,783
Unearned revenue	2,817,427	28,821	2,846,248
Cash bonds held in custody	44,069	-	44,069
Non-current liabilities			
Due within one year			
Compensated absences	126,887	3,665	130,552
Lease liability	150,176	-	150,176
Long-term debt	927,575	542,927	1,470,502
Due in more than one year			
Compensated absences	135,653	1,217	136,870
Lease liability	385,739	-	385,739
Long-term debt	4,550,331	6,322,095	10,872,426
Net pension liability	13,685,558	741,239	14,426,797
Total liabilities	23,194,910	8,421,067	31,615,977
Deferred Inflows of Resources			
Property taxes levied for subsequent year	2,871,487	-	2,871,487
Total deferred inflows of resources	2,871,487	-	2,871,487
Net Position			
Net investment in capital assets	13,291,973	2,794,073	16,086,046
Restricted for			
Debt service	1,110,057	-	1,110,057
Capital projects	1,255,506	-	1,255,506
Culture and recreation	206,274	-	206,274
Public safety	1,193	-	1,193
Unemployment benefits	45,032	-	45,032
Unrestricted net position (deficit)	(5,397,683)	(220,443)	(5,618,126)
Total net position	$ 10,512,352	$ 2,573,630	$ 13,085,982

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

City of Byram, Mississippi
Statement of Activities

For the year ended September 30, 2023

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Grants and Contributions Operating	Program Revenues: Grants and Contributions Capital	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Primary Government							
Governmental Activities							
General government	$ 2,120,445	$ 906,994	$ 6,340	$ -	$ (1,207,111)	$ -	$ (1,207,111)
Public safety	6,178,469	9,175	-	-	(6,169,294)	-	(6,169,294)
Public works	1,748,641	-	1,020,250	1,620,059	891,668	-	891,668
Culture and recreation	285,021	18,302	2,000	-	(264,719)	-	(264,719)
Interest on long-term debt	256,719	-	-	-	(256,719)	-	(256,719)
Total governmental activities	10,589,295	934,471	1,028,590	1,620,059	(7,006,175)	-	(7,006,175)
Business-Type Activities							
Sewer	2,623,526	2,100,211	-	-	-	(523,315)	(523,315)
Total business-type activities	2,623,526	2,100,211	-	-	-	(523,315)	(523,315)
Total primary government	$ 13,212,821	$ 3,034,682	$ 1,028,590	$ 1,620,059	(7,006,175)	(523,315)	(7,529,490)
	General revenues and transfers						
	Property taxes, levied for general purposes				4,203,368	-	4,203,368
	Sales tax				3,996,867	-	3,996,867
	Franchise fees				480,163	-	480,163
	Interest earned				5,287	569	5,856
	Loss on disposal of assets				(41,222)	-	(41,222)
	Miscellaneous				85,330	1,488	86,818
	Total general revenues				8,729,793	2,057	8,731,850
	Change in net position				1,723,618	(521,258)	1,202,360
	Net position, beginning of year as previously reported				7,886,591	3,094,888	10,981,479
	Prior period adjustment				902,143	-	902,143
	Net position, beginning of year as restated				8,788,734	3,094,888	11,883,622
	Net position, end of year				$ 10,512,352	$ 2,573,630	$ 13,085,982

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

City of Byram, Mississippi
Balance Sheet - Governmental Funds

September 30, 2023

	General Fund	American Rescue Plan Act Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 4,818,745	$ -	$ 2,530,468	$ 7,349,213
Accounts receivable, net of allowance for doubtful accounts	4,237,228	-	111,017	4,348,245
Prepaid items	42,578	-	-	42,578
Restricted assets				
Cash and cash equivalents	-	2,818,869	-	2,818,869
Total assets	$ 9,098,551	$ 2,818,869	$ 2,641,485	$ 14,558,905
Liabilities				
Accounts payable	$ 148,838	$ -	$ -	$ 148,838
Wages and benefits payable	187,774	-	-	187,774
Due to other governments	1,103	-	-	1,103
Unearned revenue	-	2,817,427	-	2,817,427
Cash bonds held in custody	44,069	-	-	44,069
Total liabilities	381,784	2,817,427	-	3,199,211
Deferred inflows of resources				
Property taxes levied for subsequent year	2,846,622	-	24,865	2,871,487
Unavailable revenue	532,778	-	-	532,778
Total deferred inflows of resources	3,379,400	-	24,865	3,404,265
Fund Balances				
Restricted				
Debt service	-	1,442	1,110,057	1,111,499
Capital projects	-	-	1,254,064	1,254,064
Culture and recreation	-	-	206,274	206,274
Public safety	-	-	1,193	1,193
Unemployment benefits	-	-	45,032	45,032
Unassigned	5,337,367	-	-	5,337,367
Total fund balances	5,337,367	1,442	2,616,620	7,955,429
Total liabilities, deferred inflows of resources, and fund balances	$ 9,098,551	$ 2,818,869	$ 2,641,485	$ 14,558,905

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

City of Byram, Mississippi
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30, 2023

Total fund balances - governmental funds		$ 7,955,429
Amounts reported for governmental activities in the statement of net position are different because:		
Capital and lease assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Capital assets	27,844,886	
Less accumulated depreciation and amortization	(8,537,342)	19,307,544
Long-term receivables are not available to pay current period expenditures and therefore are deferred in the funds.		532,778
Deferred outflows of resources are not reported in the governmental funds:		
Contributions after the measurement date	164,377	
Related to pensions	2,547,923	2,712,300
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.		
Accrued interest	(33,780)	
Compensated absences	(262,540)	
Net pension liability	(13,685,558)	
Lease liabilities	(535,915)	
Long-term debt	(5,477,906)	(19,995,699)
Net position of governmental activities		$ 10,512,352

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

City of Byram, Mississippi
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

For the year ended September 30, 2023

	General Fund	American Rescue Plan Act	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Ad valorem taxes	$ 3,743,796	$ -	$ 459,572	$ 4,203,368
Sales tax	3,526,796	-	470,071	3,996,867
Licenses and permits	198,070	-	-	198,070
Intergovernmental	1,839,884	-	808,765	2,648,649
Fines and forfeitures	454,212	-	-	454,212
Charges for services	27,477	-	-	27,477
Franchise taxes	480,163	-	-	480,163
Interest earned	2,566	1,442	1,279	5,287
Miscellaneous	43,855	-	25,564	69,419
Total revenues	10,316,819	1,442	1,765,251	12,083,512
Expenditures				
Current				
General government	1,443,648	-	6,249	1,449,897
Public safety	5,155,729	-	13,068	5,168,797
Culture and recreation	157,306	-	90,378	247,684
Public works	1,059,638	-	122,995	1,182,633
Debt service				
Principal	151,680	-	630,000	781,680
Interest and fiscal agent fees	72,367	-	161,648	234,015
Capital outlay	1,728,210	-	317,567	2,045,777
Total expenditures	9,768,578	-	1,341,905	11,110,483
Excess of revenues over expenditures	548,241	1,442	423,346	973,029
Other Financing Sources				
Proceeds from long-term debt	22,430	-	-	22,430
Insurance recoveries	15,911	-	-	15,911
Transfers in	-	-	-	-
Total other financing sources	38,341	-	-	38,341
Net change in fund balances	586,582	1,442	423,346	1,011,370
Fund balances, beginning of year as previously reported	4,083,862	-	2,173,819	6,257,681
Prior period adjustment	666,923	-	19,455	686,378
Fund balances, beginning of year	4,750,785	-	2,193,274	6,944,059
Fund balances, end of year	$ 5,337,367	$ 1,442	$ 2,616,620	$ 7,955,429

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

City of Byram, Mississippi
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended September 30, 2023

Net change in fund balances - total governmental funds	$ 1,011,370
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded deprecation expense in the current period.	954,261
In the statement of activities, the loss on disposal of capital assets is reported, whereas in the governmental funds, disposals are not reported. Thus, the change in net position differs from the change in fund balance by the net book value of the disposed capital assets.	(41,222)
Revenue from court fines not recognized in the fund financial statements on the modified accrual basis is recognized in the statement of activities under the accrual basis of accounting.	254,712
Principal payments on leases	169,097
Amortization of lease assets	(167,347)
Issuance of long-term debt is an other financing source in the governmental funds, but increases long-term liabilities in the statement of net position.	(22,430)
Repayment of note principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net position.	781,680
Governmental funds report interest, compensated absences, and pension costs as expenditures when paid or due for items not normally paid with available financial resources while governmental activities report these expenses under the accrual basis when incurred.	(1,216,503)
Change in net position of governmental activities	$ 1,723,618

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

City of Byram, Mississippi
Statement of Net Position - Proprietary Fund

September 30, 2023

	Sewer Fund
Assets	
Current assets	
Cash and cash equivalents	$ 801,176
Accounts receivable, net	218,200
Restricted cash and cash equivalents	
Customer deposit accounts	244,505
Total current assets	1,263,881
Noncurrent assets	
Land	750,000
Capital assets, net of accumulated depreciation	8,909,095
Total capital assets, net	9,659,095
Total noncurrent assets	9,659,095
Total assets	10,922,976
Deferred Outflows of Resources	
Deferred outflows - pension	71,721
Total deferred outflows of resources	71,721
Liabilities	
Current liabilities	
Accounts payable	437,520
Wages and benefits payable	13,075
Customer deposits	244,505
Accrued interest payable	86,003
Unearned revenue	28,821
Long-term liabilities due within one year:	
Compensated absences	3,665
Capital debt	542,927
Total current liabilities	1,356,516
Long-term liabilities due in more than one year:	
Compensated absences	1,217
Capital debt	6,322,095
Net pension liability	741,239
Total long-term liabilities	7,064,551
Total liabilities	8,421,067
Net Position	
Net investment in capital assets	2,794,073
Unrestricted net position (deficit)	(220,443)
Total net position	$ 2,573,630

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

City of Byram, Mississippi
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund

For the year ended September 30, 2023

	Sewer Fund
Operating Revenues	
Charges for services	$ 2,100,211
Miscellaneous	1,488
Total operating revenues	2,101,699
Operating Expenses	
Personnel	376,252
Professional services	482,028
Utilities	377,959
Office supplies, rentals, and other	170,343
Repairs and maintenance	232,387
Depreciation	671,485
Total operating expenses	2,310,454
Operating loss	(208,755)
Nonoperating Revenues (Expenses)	
Interest income	569
Interest expense and agent fees	(313,072)
Total nonoperating revenues (expenses)	(312,503)
Change in net position	(521,258)
Net position, beginning of year	3,094,888
Net position, end of year	$ 2,573,630

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

For the year ended September 30, 2023

	Sewer Fund
Operating Activities	
Cash received from customers for sales and services	$ 2,165,821
Cash payments to suppliers for goods and services	(959,233)
Cash payments to employees	(254,076)
Net cash provided by operating activities	952,512
Capital and Related Financing Activities	
Acquisition of capital assets	(262,227)
Principal paid on debt	(504,381)
Interest paid on debt	(313,072)
Net cash used in capital and related financing activities	(1,079,680)
Cash Flows From Investing Activities	
Interest income	569
Net cash provided by investing activities	569
Net decrease in cash and cash equivalents	(126,599)
Cash and cash equivalents, beginning of year	1,172,280
Cash and cash equivalents, end of year	$ 1,045,681
Cash and cash equivalents, end of year:	
Cash and cash equivalents	$ 801,176
Restricted cash and cash equivalents	
Customer deposit accounts	244,505
	$ 1,045,681
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	$ (208,755)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Depreciation	671,485
(Increase) decrease in:	
Accounts receivable	45,422
Deferred outflows	(1,509)
Accounts payable	218,037
Wages and benefits payable	2,017
Customer deposits	18,700
Accrued interest payable	85,447
Compensated absences	1,318
Deferred inflows	(19,006)
Net pension liability	139,356
Net cash provided by operating activities	$ 952,512

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The City of Byram (the "City") is incorporated under the laws of the State of Mississippi and operates under a Board of Aldermen-Mayor form of government. The City provides the following services: public safety, public works, culture and recreation, public improvements, planning and zoning, economic development, and general administrative services.

Reporting Entity

The City is governed by an elected Mayor and an elected seven member Board of Aldermen, all of whom are elected to four-year terms by the City's registered voters. The City's basic financial statements include all of the City's operations. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applied to governmental units which includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units in accordance with Section 2100: Defining the Financial Reporting Entity of the GASB codification. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the City of Byram has no component units.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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,

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (continued)

and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All non-major funds are aggregated and presented in a single column.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The revenues susceptible to accrual are property taxes, sales taxes, franchise fees, licenses, charges for services, interest income, and intergovernmental revenues. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other governmental fund revenue items are considered to be measurable and available only when cash is received, as they are generally not measurable or available until actually received.

The proprietary and fiduciary funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (continued)

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates governmental funds and internal service funds, while business-type activities incorporate data from the City's enterprise funds. 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's sewer services functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category, governmental and proprietary, 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. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following funds:

Governmental Funds

General Fund
The General Fund is the primary operating fund of the City and is used to account for all activities except those which are legally or administratively required to be accounted for in other funds.

Special Revenue Funds
The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for certain purposes.

Debt Service Funds
The debt service funds are used to account for the accumulation of financial resources and payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds.

Capital Project Funds
The capital project funds are used to account for the accumulation of financial resources and payment toward designated major capital projects other than those financed by enterprise funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

***Fund Financial Statements* (continued)**

Proprietary Funds

Enterprise Funds
Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where services to the general public on a continuing basis are financed or recovered primarily through user charges; or where the Board of Alderman has decided that periodic determination of net income is appropriate for accountability purposes.

The funds are further classified as follows:

Major Funds
Governmental Funds

General Fund	The main operating fund of the City. This fund is used to account of all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreements to another 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.
American Rescue Plan Act Fund	This fund is used to account for receipt of federal grant funds along with expenditures incurred on designated capital projects until completion of specified projects.

Proprietary Funds

Sewer Fund	This fund is used to account for the provision of sewer services to the City residents. Fund activities include administration, system operations and maintenance, and billing and collection activities. This fund also accounts for the accumulation of resources for, and the payment of, long-term sewer debt principal and interest. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted, if necessary, to ensure integrity of the funds.

Nonmajor Funds
Special Revenue Funds

Tourism Fund	Accounts for revenues imposed on hotel and motel room rentals within the city limits. These funds must be used for culture and recreation through the promotion of tourism and economic development.
2% Parks and Recreation Fund	Accounts for revenues on restaurant sales within the city limits. These funds must be used for maintenance and improvements of the City's parks and for recreational purposes.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

***Fund Financial Statements* (continued)**

Special Revenue Funds - continued

Law Enforcement Fund	Accounts for revenues from property seized and forfeited in connection with controlled substances. These funds must be used for controlled substance enforcement.
Unemployment Fund	Accounts for revenues related provided by the City to offset unemployment claims.

Debt Service Funds

2012 General Obligation Bond and Interest Fund	Accumulates funds for payment of a $5,000,000 general obligation bond issue for public improvements.
2017 Tax Increment Financing Bond and Interest Fund	Accumulates funds for payment of a $4,700,000 tax increment financing bond issue for the Byram Town Center.

Capital Project Funds

Senate Bill 2948 Bond Proceeds Project Fund	Accounts for the bond proceeds from the State of Mississippi being used for flood control projects.
House Bill 1353 Bond Proceeds Project Fund	Accounts for the bond proceeds from the State of Mississippi being used for bridge and drainage projects.
House Bill 603 Drainage Fund	Accounts for the bond proceeds from the State of Mississippi being used for drainage control projects.
House Bill 603 Bridges Fund	Accounts for the bond proceeds from the State of Mississippi being used for bridge maintenance and repair projects.

Budgetary Information

Budgetary Basis of Accounting
The City prepares a budget for each of its funds, and the budgets provide details by department and purpose. In September, the proposed budgets are presented to the Mayor and Board of Alderman for review. The Board of Alderman holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budgets. Any changes in the budgets must be within the revenues and reserves estimated as available by the accounting department. The budgets must be adopted on or before September 15th.

Mississippi law requires that municipalities prepare their budget on a modified-cash basis. Claims that have been incurred prior to the end of the year and are paid within 30 days after the end of the year are recorded in the year for which they were budgeted. Prior year claims that are paid more than 30 days after the end of the year are reflected as expenditures of the year in which they were paid. All budgeted revenue is accounted for under the cash basis. The budgetary basis used is therefore not considered to be in accordance with GAAP.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (continued)

Expenditures other than capital outlay, election, and emergency expenditures may not legally exceed budgeted appropriations at the purpose level (e.g., personal services, supplies, other services and charges, and debt service).

The City levies taxes based on 15% of fair value for real and personal property except for single-family owner-occupied dwellings which are taxed based on 10% of fair value and motor vehicles and public utilities which are taxed based on 30% of fair value.

Annual tax increases for all purposes except payment of general obligation bonds and interest and funding of the Disability and Relief Fund are limited by state law to 10% of certain preceding years' receipts plus taxes on newly constructed and other properties added to the tax rolls. Limitations are imposed on the amount of bonded and floating debt that may be issued based upon assessed valuation of properties.

Real property, personal property (excluding vehicle taxes, which have tax due dates based on the original date of vehicle registration), and public utility taxes are due on or before February 1. The City has an agreement with Hinds County whereby the County collects these ad valorem taxes for both the City. The agreement allows the County to retain 3% of the gross collections as a commission up to a maximum of $25,000 annually. The agreement is renewed automatically on an annual basis, unless terminated by either party. The County also collects motor vehicle ad valorem taxes for the City, retaining 5% of the gross collections as a commission.

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity

Cash and Cash Equivalents
Cash and cash equivalents consist of amounts on deposit with financial institutions, cash held by trustees, petty cash, and all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased. Cash equivalents and investments are stated at cost which approximates fair market value.

The City may invest in interest-bearing time certificates of deposit or any bonds or other direct obligations of the United States of America, the State of Mississippi, or any county, municipality, or school district of Mississippi, provided certain provisions have been met.

Receivables
In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Unearned revenue
Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met,

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Interfund Activities and Transactions
In general, eliminations have been made to minimize the double-counting of internal activity. However, interfund services, provided and used between different functional categories, have not been eliminated in order to avoid distorting the direct costs and program revenues of the applicable functions. Transfers between governmental and business-type activities are reported at the net amount on the government-wide financial statements.

In the fund financial statements, transactions for services rendered by one fund to another are treated as revenues of the recipient fund and expenditures/expenses of the disbursing fund. Reimbursements of the expenditures/expenses made by one fund for another are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Transfers represent flows of assets between funds of the primary government without equivalent flows of assets in return and without a requirement for payment.

Interfund receivables and payables have been eliminated from the government-wide Statement of Net Position, except for the residual amounts due between governmental and business-type activities.

Capital Assets
In the governmental funds, the cost incurred for the purchase or construction of capital assets are recorded as capital outlay expenditures.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value at the time received.

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

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

The revenues and expenses of proprietary funds are classified as operating and nonoperating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's primary operations. All other revenues and expenses are reported as nonoperating.

In accordance with GASB Statement No. 34, governmental infrastructure has been capitalized. Capitalization thresholds (dollar value above which assets acquisitions are added to the capital asset account) and estimated useful lives of capital assets are reported in the government-wide statements and proprietary fund. Depreciation is calculated on the straight-line basis for all assets, except land. The following schedule details those thresholds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Capital Assets (continued)
Capital asset thresholds are as follows:

Land		N/A
Infrastructure		N/A
Furniture, vehicles, and equipment	$	5,000
Improvement other than buildings	$	25,000
Buildings	$	50,000
Building improvements	$	50,000

Estimated useful lives, in years, for depreciable assets are as follows:

Computer equipment and peripherals	3 years
Vehicles and equipment	5 years
Heavy equipment (backhoes, dozers, front-end loaders, tractors, etc.)	10 years
Furniture and fixtures	7 years
Improvements other than buildings	20 years
Buildings	40 years
Infrastructure:	
Roads	20 years
Concrete bridges	50 years
Timber bridges	30 years
Manhole covers	20 years
Pump	50 years
Sewer lines	100 years

Salvage values:

Computer equipment and peripherals	1%
Furniture	10%
Vehicles and heavy equipment	10%
Improvements other than buildings	20%
Buildings	20%
Roads	30%
Bridges	0%

Restricted Assets
Certain assets of the City are classified as restricted assets on the statement of net position because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Restricted Assets (continued)
Special restricted asset accounts have been established to account for the sources and uses of these limited use assets as follows:

Customer and Developer Deposit Accounts – Deposited in non-interest bearing accounts and refunded upon termination of service with the City and satisfaction of all obligations due.

Bond and Capital Lease Debt Service Accounts – Includes certain proceeds from issuance of revenue bonds, as well as certain resources set aside for the repayment of bonds or capital lease obligations.

Law Enforcement Fines and Confiscated Property Account – Funds generated from fines and confiscated property applied towards further education and enhancement of the police department pursuant to state statutes.

Leases
Lease contracts that provide the City with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right-to-use lease asset (lease asset) with a related lease liability. The lease liability is recorded at the present value of future lease payments expected to be made during the remaining lease term including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability and is adjusted for prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced by the principal portion of lease payments made.

Effective October 1, 2022, the City implemented GASB No. 87, *Leases*, which required the recognition of certain lease assets and liabilities that were previously classified as operating leases and were recognized as inflows of resources or outflows of resources based on the payment provisions of the underlying contract. The adoption of GASB No. 87 did not have a material impact on the City's net position and no restatement of beginning net position was made.

Long-Term Obligations
In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if any, are deferred and amortized over the life of the bonds and are recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section I30: *Interest Costs – Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

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

Compensated Absences
Upon termination of employment, the City provides payment of accrued personal leave over 30 days to the departing employee. While such leave is accumulated from 5 to 20 days each year, depending on length of service, no payment for medical leave is allowed absent the required evidence of such need.

Unpaid personal leave expected to be paid from the Governmental Funds is reported under long-term debt as compensated absences. Similar amounts related to the Proprietary Fund are accrued in the Enterprise Fund. Typically, the related Accrued Compensated Absences Expense has been paid from the General Fund and the Sewer Fund.

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

Deferred Outflows and Inflows of Resources
In addition to assets, the statements of financial position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The City has one item that qualifies for reporting as a deferred outflows of resources, the *deferred outflows related to pensions*. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

In addition to liabilities, the statements of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. The City has one item that qualifies for reporting as deferred inflows of resources, the *deferred inflows of property taxes levied for the subsequent year*.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Deferred Outflows and Deferred Inflows (continued)
Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Categories and Classifications of Net Position and Fund Balance

Government-wide Statements
Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, other borrowings, and related deferred outflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
b. Restricted net position – Consists of net position amounts with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
c. Unrestricted net position – All other net position amounts that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements
Governmental fund equity is classified as fund balance. Proprietary fund and fiduciary fund equity is classified the same as in the government-wide statements.

The governmental fund financial statements present fund balances based on the extent of the constraints on their use as follows:

a. Restricted fund balance – Consists of amounts for which constraints have been placed on their use: (1) by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments, or (2) by law through constitutional provisions or enabling legislation.

b. Unassigned fund balance – Consists of the residual fund balance for the General Fund, which is the only fund that can have a positive unassigned fund balance. However, other governmental funds may have a negative unassigned fund balance if restricted and committed amounts exceed the total fund balance.

The City utilizes restricted fund balances first, followed by committed fund balances and then assigned fund balances when they are available to use for the same purpose.

Revenues and Expenditures/Expenses

Property Taxes
Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Revenues and Expenditures/Expenses (continued)

Property Taxes (continued)
The Board of Alderman, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes that become a lien are due in the month that coincides with the month of the original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of the original purchase occurs.

Intergovernmental Revenues in Governmental Funds
Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

Program Revenues
Amounts reported as program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

Operating Revenues and Expenses
Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses
In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character:	Current (further classified by function) Debt Service Capital Outlay

Proprietary Fund – as Operating or Non-operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows, Deferred Inflows, and Net Position or Equity (continued)

Revenues and Expenditures/Expenses (continued)

Interfund Transfers
Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated. However, interfund charges for services are not eliminated.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the allowance for doubtful accounts and pension liability.

Subsequent Events

Management of the City has evaluated subsequent events through the date that the financial statements were available to be issued, October 8, 2025, and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued and Implemented Accounting Pronouncements

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. There were no significant impacts of implementing this Statement.

In May 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objectives of this statement are to address financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR), most notably the London Interbank Offered Rate (LIBOR), by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to the lease modifications guidance in Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. There were no significant impacts of implementing this Statement.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Implemented and Issued Accounting Pronouncements (continued)

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement. There were no significant impacts of implementing this Statement.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections.* This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

In June 2022, the GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

The City is evaluating the requirements of the above statements and the impact on reporting.

Note 2: PRIOR PERIOD ADJUSTMENTS

A summary of prior period adjustments reflected in the City's financial statements at September 30, 2023, is presented below:

Governmental Activities - Net Position	
Accounts receivable - accrual of taxes receivable	$ 686,378
Fixed assets - record contributed land	215,765
	$ 902,143

The City determined the accrual of certain ad valorem, sales, and other taxes received within 60 days after year-end had not occurred in the prior year. In addition, certain contributed land had not been recognized in the financial statements.

Note 3: DETAILED NOTES ON ALL FUNDS

Deposits

Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Deposits with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. To address this risk, the collateral deposits in financial institutions of public entities 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 failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation. At September 30, 2023, all of the City's bank deposits, including restricted amounts, were covered under the collateral pool administered by the State Treasurer. The carrying amount of the City's deposits with financial institutions was $11,213,763 and the bank balance was $11,608,444.

Receivables

Receivables consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Utility customers	$ -	$ 218,200	$ 218,200
Property taxes	2,871,487	-	2,871,487
Sales and tourism taxes	896,773	-	896,773
Court fines, fees, and other	579,985	-	579,985
Total	$ 4,348,245	$ 218,200	$ 4,566,445

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

The following is a summary of capital asset changes for governmental activities:

For the year ended September 30, 2023	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable capital assets				
Land	$ 3,124,681	$ -	$ -	$ 3,124,681
Total non-depreciable capital assets	3,124,681	-	-	3,124,681
Depreciable capital assets				
Infrastructure	11,782,666	1,447,738	-	13,230,404
Buildings	4,454,008	-	-	4,454,008
Improvements other than building	1,336,936	42,872	-	1,379,808
Mobile equipment	2,866,348	226,087	(178,511)	2,913,924
Furniture and equipment	1,910,430	145,563	(18,944)	2,037,049
Total depreciable capital assets	22,350,388	1,862,260	(197,455)	24,015,193
Less accumulated depreciation for:				
Infrastructure	3,399,673	369,084	-	3,768,757
Buildings	783,573	89,337	-	872,910
Improvements other than building	135,892	34,135	-	170,027
Mobile equipment	1,950,489	224,670	(144,168)	2,030,991
Furniture and equipment	1,348,602	190,773	(12,065)	1,527,310
Total accumulated depreciation	7,618,229	907,999	(156,233)	8,369,995
Total depreciable capital assets, net	14,732,159	954,261	(41,222)	15,645,198

(Continued)

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (continued)

The following is a summary of lease asset changes for governmental activities:

For the year ended September 30, 2023	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
Right-to-use lease assets, being amortized				
Land	46,919	-	-	46,919
Buildings	249,630	-	-	249,630
Mobile equipment	408,463	-	-	408,463
Right-to-use lease assets, being amortized	705,012	-	-	705,012
Less accumulated amortization for				
Land	-	5,000	-	5,000
Buildings	-	56,275	-	56,275
Mobile equipment	-	106,072	-	106,072
Total accumulated amortization	-	167,347	-	167,347
Right-to-use lease assets being amortized, net	705,012	(167,347)	-	537,665
Governmental activities capital assets, net	$ 18,561,852	$ 786,914	$ (41,222)	$ 19,307,544

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (continued)

The following is a summary of capital asset changes for business-type activities:

For the year ended September 30, 2023	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable capital assets				
Land	$ 750,000	$ -	$ -	$ 750,000
Total non-depreciable capital assets	750,000	-	-	750,000
Depreciable capital assets				
Infrastructure	9,986,879	35,425	-	10,022,304
Improvement other than building	118,319	-	-	118,319
Mobile equipment	75,627	-	-	75,627
Furniture and equipment	1,591,913	226,802	-	1,818,715
Total depreciable capital assets	11,772,738	262,227	-	12,034,965
Less accumulated depreciation for:				
Infrastructure	1,763,693	243,934	-	2,007,627
Improvement other than building	41,248	5,388	-	46,636
Mobile equipment	68,959	-	-	68,959
Furniture and equipment	580,485	422,163	-	1,002,648
Total accumulated depreciation	2,454,385	671,485	-	3,125,870
Total depreciable capital assets, net	9,318,353	(409,258)	-	8,909,095
Business-type activities capital assets, net	$ 10,068,353	$ (409,258)	$ -	$ 9,659,095

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (continued)

Depreciation and amortization expense was charged to the following functions in the Statement of Activities for the year ended September 30, 2023:

Governmental activities:	
General administration	$ 347,540
Public safety	265,172
Public works	454,347
Culture and recreation	8,287
Total depreciation and amortization expense	$ 1,075,346
Business-type activities:	
Sewer	$ 671,485

Long-term Debt and Liabilities

The City issues general obligation bonds and tax increment financing bonds to provide funds for City improvements. General obligation bonds are direct obligations and pledge the full faith and credit of the City. In the case of tax increment financing bonds, the City and County pledge property taxes on certain property improvements to pay debt service. General obligation bonds have been issued for both governmental and business-type activities. If general obligation bonds are expected to be repaid from revenues of business-type activities, the bonds are reported in the business-type activities. In order for a governmental entity's bonds to be tax-exempt, the interest earnings on bond proceeds in excess of the interest paid on the bonds must be remitted to the federal government as arbitrage rebate. However, the City owes no arbitrage rebate on its bonds.

The City has entered into agreements as lessee for financing the acquisition of certain equipment. These lease agreements qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The amount of bonded debt that can be incurred by the City is limited by state statute. Total outstanding bonded debt during a year can be no greater than 15% of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, unless certain conditions, such as set forth in state statutes under Mississippi Code Ann., Section 21-33-303, have been met which increases the bonded debt to no greater than 20% of the assessed value.

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

As of September 30, 2023, the amount of outstanding bonded debt was computed as follows:

Bonded Debt:	
Bonds	$ 2,620,000
Total Debt Subject to Limitation	$ 2,620,000
Assessed Valuation	$ 118,846,549
Percentage	2.20%

The long-term debt principal payable from governmental activities consisted of the following:

September 30, 2023	
General obligation bond	
$5,000,000 Series 2012 public improvement bond due in annual installments of $185,000 to $325,000, including interest at 2.40%; final payment due August 1, 2032	$ 2,620,000
Tax increment financing bond	
$4,700,000 Series 2017 tax increment financing bond due in annual installments of $345,000 to $460,000, including interest at 3.05%; final payment due July 1, 2029	2,555,000
Financed purchases payable	
2018 equipment purchase of $450,513; annual payments of $81,935, including interest at 2.95%; final payment due November 1, 2023	79,588
2021 equipment purchase of $62,854; monthly payments of $1,026, including interest at 2.83%; final payment due March 9, 2024	33,727
2021 equipment purchase of $153,200; annual payments of $22,674, including interest at 2.37%; final payment of $95,000 due March 9, 2024	114,737
2022 equipment purchase of $118,399; monthly payments of $3,407, including interest at 2.15%; final payment due February 26, 2025	56,910
2023 equipment purchase of $22,430; annual payments of $4,486, at 0.00% interest; final payment due October 1, 2026	17,944
Total financed purchases payable	302,906
Total governmental activities long-term debt	$ 5,477,906

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

The long-term debt principal payable from business-type activities consisted of the following:

September 30, 2023	
General obligation bond	
$5,500,000 Series 2018 sewer system revenue bond due in annual installments of $185,000 to $390,000, including interest from 3.38% to 4.00%; final payment due April 1, 2038	$ 4,505,000
$700,000 Series 2015 public improvement bond due in annual installments of $60,000 to $80,000, including interest from 2.10% to 3.00%; final payment due September 1, 2025	155,000
Total general obligation bonds	4,660,000
Financed purchases payable	
2021 equipment purchase of $62,854; monthly payments of $1,026, including interest at 2.83%; final payment due March 9, 2024	33,727
Notes payable	
$2,770,111 loan payable to the Mississippi Department of Environmental Quality; annual installments of $13,882 to $166,581, including interest at 1.75%; secured by the City's sewer revenues; final payment due March 1, 2032	1,338,647
$603,961 loan payable to the Mississippi Department of Environmental Quality; monthly installments of $3,016, including interest at 1.75%; secured by the City's sewer revenues; final payment due February 1, 2034	344,395
$708,425 loan payable to the Mississippi Department of Environmental Quality; monthly installments of $3,563, including interest at 1.75%; secured by the City's sewer revenues; final payment due June 1, 2036	488,253
Total notes payable	2,171,295
Total business-type activities long-term debt	$ 6,865,022

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

The future debt service requirements for bonds and financed purchase outstanding to maturity for governmental activities as of September 30, 2023, are as follows:

	General obligation bond		Tax increment financing bond	
	Principal	Interest	Principal	Interest
2024	$ 260,000	$ 62,880	$ 395,000	$ 77,928
2025	265,000	56,640	405,000	65,880
2026	275,000	50,280	420,000	53,528
2027	280,000	43,680	430,000	40,718
2028	290,000	36,960	445,000	27,603
2029 - 2033	1,250,000	75,960	460,000	14,030
Total	$ 2,620,000	$ 326,400	$ 2,555,000	$ 279,687

	Financed purchases		Total	
	Principal	Interest	Principal	Interest
2024	$ 272,575	$ 6,585	$ 927,575	$ 147,393
2025	21,359	92	691,359	122,612
2026	4,486	-	699,486	103,808
2027	4,486	-	714,486	84,398
2028	-	-	735,000	64,563
2029 - 2033	-	-	1,710,000	89,990
Total	$ 302,906	$ 6,677	$ 5,477,906	$ 612,764

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

The future debt service requirements for bonds, notes payable, and financed purchases outstanding to maturity for business-type activities as of September 30, 2023, are as follows:

	General obligation bonds		Notes payable	
	Principal	Interest	Principal	Interest
2024	$ 300,000	$ 169,374	$ 209,200	$ 36,325
2025	315,000	158,199	212,890	32,634
2026	245,000	146,399	216,646	28,879
2027	255,000	136,599	220,468	25,057
2028	265,000	126,399	224,357	21,168
2029 - 2033	1,480,000	481,688	958,014	47,501
2034 - 2038	1,800,000	201,375	129,720	2,932
Total	$ 4,660,000	$ 1,420,033	$ 2,171,295	$ 194,496

	Financed purchases		Total	
	Principal	Interest	Principal	Interest
2024	$ 33,727	$ 457	$ 542,927	$ 206,156
2025	-	-	527,890	190,833
2026	-	-	461,646	175,278
2027	-	-	475,468	161,656
2028	-	-	489,357	147,567
2029 - 2033	-	-	2,438,014	529,189
2034 - 2038	-	-	1,929,720	204,307
Total	$ 33,727	$ 457	$ 6,865,022	$ 1,614,986

Leases – lessee
The City has entered into lease agreements to obtain the right-to-use certain land, buildings, and equipment. The total annual rental the City paid for the year ended September 30, 2023 was approximately $184,000. The leases have initial terms ranging from 3 – 25 years and contain renewal terms which are expected to be renewed. The weighted average term of the remaining leases is 4.46 years as of September 30, 2023. Total monthly payments are $417 for land, $5,703 for buildings, and $9,173 for equipment.

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

Future minimum lease payments from lease agreements at September 30, 2023, are as follows:

Fiscal Years	Principal Payments	Interest Payments	Total
2024	$ 150,176	$ 29,841	$ 180,017
2025	131,060	21,457	152,517
2026	94,438	14,593	109,031
2027	95,964	9,114	105,078
2028	22,675	3,325	26,000
2029-2032	41,602	7,398	49,000
Total	$ 535,915	$ 85,728	$ 621,643

Changes in Long-term Liabilities
The following is a summary of changes in long-term debt during the year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Governmental Activities					
Compensated absences	$ 229,445	$ 199,223	$ 166,128	$ 262,540	$ 126,887
Lease liabilities	705,012	-	169,097	535,915	150,176
General obligation bonds	2,870,000	-	250,000	2,620,000	260,000
Tax increment financing bonds	2,935,000	-	380,000	2,555,000	395,000
Financed purchases payable	432,084	22,430	151,608	302,906	272,575
Total long-term liabilities	$ 7,171,541	$ 221,653	$ 1,116,833	$ 6,276,361	$ 1,204,638
Business-type Activities					
Compensated absences	$ 3,564	$ 4,468	$ 3,150	$ 4,882	$ 3,665
General obligation bonds	4,950,000	-	290,000	4,660,000	300,000
Notes payable	2,374,495	-	203,200	2,171,295	209,200
Financed purchases payable	44,908	-	11,181	33,727	33,727
Total long-term liabilities	$ 7,372,967	$ 4,468	$ 507,531	$ 6,869,904	$ 546,592

The compensated absences and net pension liability obligations are typically paid by the General Fund.

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt and Liabilities (continued)

Interest and fiscal charges for the year ended September 30, 2023, were as follows:

Governmental activities	$	256,719
Business-type activities		139,173
Total interest and fiscal charges	$	395,892

Revenue Pledged to Secure Debt

The City has pledged a share of its general sales tax collected by the State to secure certain business-type activities notes payable to the State for various public improvement projects. The City received general sales tax revenue totaling $3,916,090 for the year ended September 30, 2023, and made current year principal and interest payments on the notes payable to the State totaling $245,525 which was approximately 6.27% of the pledged revenue. As of September 30, 2023, the future principal and interest requirements for the notes payable totaled $2,365,791 and the maturity dates of the notes payable extend through June 2036.

Note 3: RETIREMENT PLANS

Pension Plan and Other Post-employment Benefits

Deferred Compensation Plan

Plan Description
The City, through the Mississippi Public Employees Retirement System (PERS), offers all City employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Mississippi Deferred Compensation Plan, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The compensation deferred is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred compensation plan is a defined contribution plan and is administered by the board of trustees of PERS. The plan's assets are held in trust by PERS for the exclusive benefit of the participants and beneficiaries of the plan and are not subject to the general creditors of the City.

Funding Policy
Plan contributions by City employees are optional and are limited by the Internal Revenue Code. City employees contributed $21,326 to the plan for the year ended September 30, 2023. The City does not make any contributions to the plan.

Note 3: RETIREMENT PLANS (Continued)

Pension Plan and Other Post-employment Benefits (continued)

Public Employees Retirement Plan

Pension Plan Description
The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer, defined benefit pension plan (the "Plan"). PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries.

The Plan's provisions and the Board of Trustees' authority to determine contribution rates are established by Mississippi Code of 1972 Annotated Section 25-11-1 et seq., and may be amended only by the State of Mississippi Legislature.

PERS is administered by a 10-member Board of Trustees that includes: the State Treasurer; one gubernatorial appointee who is a member of PERS; two state employees; two PERS retirees; and one representative each from public schools and community colleges, state universities, municipalities, and counties. With the exception of the State Treasurer and the gubernatorial appointee, all members are elected to staggered six-year terms by the constituents they represent. The Board of Trustees is responsible for the general administration and proper operation of PERS. The executive director is designated by the Board to lead and conduct all business for PERS. PERS operates under legislative mandate with respect to administrative budgets, human resources, and purchasing guidelines.

The financial statements of PERS are prepared using the economic resources measurement focus and accrual basis of accounting. Member and employer contributions are recognized as revenue when due pursuant to legal requirements; investment income is recognized when earned. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the Governmental Accounting Standards Board (GASB). Under these requirements, PERS is considered a component unit of the State of Mississippi for financial reporting purposes and, as such, the financial statements issued by PERS are included in the State of Mississippi's Comprehensive Annual Financial Report. PERS issues a publicly available financial report that includes financial statements and required supplementary information. Supporting actuarial information for the Plan is also provided in the GASB Statement No. 68 Report for PERS prepared as of June 30, 2023. The auditor's opinion on that report, which includes an accompanying schedule of collective pension amounts as of June 30, 2023, and for the year then ended, is also available. All of this information is available at www.pers.ms.gov or may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided
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 the Cost-Sharing Plan 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 the Cost-Sharing Plan 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.

Note 3: RETIREMENT PLANS (Continued)

Pension Plan and Other Post-employment Benefits (continued)

Public Employees Retirement Plan (continued)

Benefits Provided (continued)
Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of the Cost-Sharing Plan before July 1, 2007). The Cost-Sharing Plan also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A cost-of-living adjustment payment is made to eligible retirees and beneficiaries equal to 3.0% 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 the Cost-Sharing Plan before July 1, 2011), with 3.00% compounded for each fiscal year thereafter.

Contributions
Employer and member contributions are based on actuarially determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due and are determined through the most recent June 30 annual valuation. Employer contribution rates consist of an amount for service cost; the amount estimated to finance benefits earned by current members during the year; and an amount for amortization of the unfunded actuarial accrued liability. Contribution rates are determined using the entry age actuarial cost method and include provisions for an annual 3.0% cost-of-living increase calculated according to the terms of the plan. The PERS Board of Trustees implemented a revised funding policy aimed at stabilizing the employer contribution rate, resulting in an employer contribution rate of 17.4% of annual covered payroll beginning July 1, 2019. PERS members were required to contribute 9.00% of their annual covered salary. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The City's employer contributions to PERS for the years ending September 30, 2023, 2022 and 2021 were $712,544, $660,727, and $665,553, respectively, equal to the required contributions for each year.

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

The City reported a net pension liability (NPL) of approximately $14,427,000 for its proportionate share of the collective net pension liability as of September 30, 2023. The NPL was measured as of June 30, 2023, and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

The City's proportion of the NPL was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities as actuarially determined. The City's proportionate share used to calculate the September 30, 2023, net pension liability was 0.057360%, which was based on a measurement date of June 30, 2023. This was an increase of .002396% from its proportionate share used to calculate the September 30, 2022, net pension liability, which was based on a measurement date of June 30, 2023. For the year ended September 30, 2023, the City recognized pension expense of approximately $1,292,000.

Note 3: RETIREMENT PLANS (Continued)

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

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease	Current Rate	1% Increase
City's proportionate share of the net pension liability	$ 18,603,721	$ 14,426,797	$ 10,999,167

The City reported deferred outflows of resources related to pensions from the following sources:

September 30, 2023	Deferred Outflows of Resources
Differences between expected and actual experience	$ 361,226
Net difference between projected and actual earnings on pension plan investments	564,442
Changes of assumptions	1,693,976
Employer contributions subsequent to the measurement date	164,377
Total	$ 2,784,021

Deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date of June 30, 2023, were $164,377 and will be recognized as a reduction to the net pension liability in the year ended September 30, 2024. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

For the year ended September 30,	Amount
2024	$ 967,801
2025	596,844
2026	1,050,707
2027	4,292
Total	$ 2,619,644

Note 3: RETIREMENT PLANS (Continued)

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

Actuarial Assumptions

The TPL as of June 30, 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.65 - 17.90%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used for the purposes of determining the total pension liability were based on the results of an actuarial experience study for the four-year period from July 1, 2018, to June 30, 2022. The experience report is dated April 21, 2023.

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	27.00%	4.75%
International equity	22.00%	4.75%
Global equity	12.00%	4.95%
Fixed income	20.00%	1.75%
Real estate	10.00%	3.25%
Private equity	8.00%	6.00%
Cash equivalents	1.00%	0.25%
Total	100.00%	

Note 3: RETIREMENT PLANS (Continued)

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

Discount Rate
The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contribution rate increases will be phased into 22.40% over three fiscal years (17.40% for fiscal year end 2024, 19.40% for fiscal year end 2025, 21.40% for fiscal year end 2026, and 22.40% for fiscal year end 2027). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Pension Plan Fiduciary Net Position
Detailed information about the Plan's fiduciary net position is available in the separately issued PERS financial report.

Note 4: COMMITMENTS AND CONTINGENT LIABILITIES

The City has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the City. No provision for any liability that may result has been recognized in the City's financial statements.

The City is party to lawsuits arising during the normal course of its governmental operations. In the opinion of the City's legal counsel, these lawsuits should not materially impact the financial condition of the City. However, the outcome or an estimated range of loss, if any, of these lawsuits is not presently determinable.

Note 5: TAX ABATEMENTS

For the year beginning October 1, 2016, the Governmental Accounting Standards Board (GASB) implemented Statement 77, *Tax Abatement Disclosures*. This statement requires governmental entities to disclose the reduction in tax revenues resulting from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments and the citizens of those governments.

The City of Byram, Mississippi did not have any tax abatements as of September 30, 2023.

Note 6: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Except as described below, the City carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The City finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The City pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is $1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention liability. However, the pool also has catastrophe reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2020, to January 1, 2021. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures. A report can be obtained by accessing the following website: http://www.mwcc.state.ms.us/ or by writing to the Mississippi Workers' Compensation Commission at PO Box 5300, Jackson, Mississippi 39296-5300.

Note 7: INSURANCE PROCEEDS

The City received $15,911 in insurance proceeds related to road damage repairs and police vehicles damage during the year ended September 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

City of Byram, Mississippi
Budgetary Comparison Schedule - General Fund

For the year ended September 30, 2023

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	$ 3,725,871	3,611,591	$ 3,608,339	$ (3,252)
Sales tax	3,370,000	3,417,250	3,473,598	56,348
Licenses and permits	106,500	182,000	197,170	15,170
Fines and forfeitures	398,400	440,400	454,212	13,812
Interest income	2,230	1,830	2,566	736
Franchise tax	430,000	470,000	477,706	7,706
Charges for services	29,000	26,000	27,477	1,477
Intergovernmental	1,773,772	1,799,772	1,839,884	40,112
Other	5,025	34,275	43,855	9,580
Total Revenues	9,840,798	9,983,118	10,124,807	141,689
EXPENDITURES				
General government:				
Personnel services	947,544	929,215	905,188	(24,027)
Supplies	57,640	51,690	30,948	(20,742)
Other services and charges	674,151	717,789	550,084	(167,705)
Capital outlay	13,200	8,200	4,867	(3,333)
Total general government	1,692,535	1,706,894	1,491,087	(215,807)
Public safety				
Personal services	4,715,819	4,414,748	4,303,615	(111,133)
Supplies	319,045	360,045	327,542	(32,503)
Other services and charges	674,027	723,027	687,206	(35,821)
Capital outlay	223,025	256,275	251,758	(4,517)
Debt service	81,935	143,716	143,700	(16)
Total public safety	6,013,851	5,897,811	5,713,821	(183,990)
Public works				
Personal services	415,843	343,111	319,105	(24,006)
Supplies	260,800	406,800	292,921	(113,879)
Other services and charges	337,210	443,710	447,612	3,902
Capital outlay	1,710,000	1,616,000	1,286,013	(329,987)
Debt service	75,861	75,861	75,861	-
Total public works	2,799,714	2,885,482	2,421,512	(463,970)
Culture and recreation				
Personal services	100,677	90,103	80,039	(10,064)
Supplies	57,710	46,710	23,947	(22,763)
Other services and charges	84,970	77,470	58,320	(19,150)
Capital outlay	10,000	25,000	-	(25,000)
Total culture and recreation	253,357	239,283	162,306	(76,977)
Total expenditures	10,759,457	10,729,470	9,788,726	(940,744)
Excess (deficiency) of revenues over (under) expenditures	(918,659)	(746,352)	336,081	1,082,433
Other Financing Sources:				
Insurance proceeds	-	15,000	15,911	911
Total other financial sources	-	15,000	15,911	911
Net change in fund balance	(918,659)	(731,352)	351,992	1,083,344
Fund balances, beginning as reported	918,659	731,352	4,083,862	3,352,510
Prior period adjustment	-	-	666,923	666,923
Fund balances, beginning as restated	918,659	731,352	4,750,785	4,019,433
Fund balances, ending	$ -	$ -	$ 5,102,777	$ 5,102,777

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

City of Byram, Mississippi
Budgetary Comparison Schedule – American Rescue Plan Act

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 1,000	$ 1,000	$ 1,442	$ 442
Total Revenues	1,000	1,000	1,442	442
EXPENDITURES				
Public works				
Other services and charges	45,000	-	-	-
Total public works	45,000	-	-	-
Net change in fund balance	(44,000)	1,000	1,442	442
Fund balances (deficit), beginning	44,000	(1,000)	-	1,000
Fund balances, ending	$ -	$ -	$ 1,442	$ 1,442

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

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

For the years ended September 30,	**2023**	2022	2021	2020	2019	2018	2017	2016	2015
Last Ten Fiscal Years: *									
City's proportion of the net pension liability	**$ 14,426,797**	$ 11,313,592	$ 8,607,092	$ 11,123,975	$ 10,013,879	$ 8,729,316	$ 8,281,442	$ 8,207,460	$ 6,645,406
City's proportionate share of the net pension liability	**0.057360%**	0.054964%	0.058233%	0.057462%	0.056923%	0.052482%	0.049818%	0.045948%	0.042990%
City's covered payroll	**$ 4,172,846**	$ 3,871,914	$ 3,825,017	$ 3,826,236	$ 3,707,225	$ 3,351,479	$ 3,195,829	$ 2,939,397	$ 2,685,752
City's proportionate share of the net pension liability as a percentage of its covered payroll	**345.73%**	292.20%	225.02%	290.73%	270.12%	260.46%	259.13%	279.22%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	**55.70%**	59.93%	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

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

This schedule is presented to illustrate the requirement to disclose information for the last ten year period. However, GASB No. 68 was implemented in fiscal year end September 30, 2015, and until a full ten year trend is compiled, the City has only presented information for the years in which the information is available.

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

City of Byram, Mississippi
Schedule of the City's Contributions
Last 10 Fiscal Years *

For the years ended September 30,	**2023**	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	**$ 726,075**	$ 660,727	$ 665,553	$ 671,857	$ 618,164	$ 536,668	$ 508,408	$ 468,891	$ 434,495
Contributions in relation to the contractually required contribution	**726,075**	660,727	665,553	671,857	618,164	536,668	508,408	468,891	434,495
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's covered payroll	**$ 4,172,846**	$ 3,797,282	$ 3,825,017	$ 3,861,247	$ 3,924,851	$ 3,407,416	$ 3,227,987	$ 2,977,086	$ 2,758,698
Contributions as a percentage of the covered payroll	**17.40%**	17.40%	17.40%	15.75%	15.75%	15.75%	15.75%	15.75%	15.75%

This schedule is presented to illustrate the requirement to disclose information for the last ten year period. However, GASB No. 68 was implemented in fiscal year end September 30, 2015, and until a full ten year trend is compiled, the City has only presented information for the years in which the information is available.

Note 1: BUDGETARY COMPARISON SCHEDULES

Basis of Presentation
All funds of the City, governmental and business-type, are budgeted. The funds budgeted are presented in either this section or in the following schedules presented in the other supplementary information of this report. For comparison purposes, the final, amended budget is utilized, and it is presented on a modified cash basis of accounting as required by the State of Mississippi, which is not consistent with generally accepted accounting principles. Although all capital projects have a proposed budget approved for the project length, they have budgets approved on an annual basis. All budgetary appropriations lapse at year-end.

Budget Amendments and Revisions
The budget is adopted and may be amended by the Board of Aldermen/Alderwomen. A budgetary comparison is presented for the general fund and each special revenue major fund and is presented on a modified cash basis of accounting.

Note 2: SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABLITY AND RELATED RATIOS

The City's proportionate share of the net pension liability was determined based on the City's allocated percentage of its actual contributions to PERS to total actual contributions as of and for the year ended June 30, 2022. The total pension liabilities used in the development of the ratio of the plan fiduciary net position to total pension liabilities presented in the schedule was provided by the PERS actuarial consultants, Cavanaugh Macdonald Consulting, LLC. The net pension liability is measured as the total pension liability less the amount of the fiduciary net position held for PERS as of and for the year ended June 30, 2022.

Note 3: SCHEDULE OF THE CITY'S CONTRIBUTIONS FOR PENSIONS

The employer contribution rate for the City was 9.75% in fiscal year 2005 with an increase in fiscal year 2006 to 10.75%. Beginning in fiscal year 2007, the employer contribution rate increased from 10.75% in .55% increments until the target rate was met in fiscal year 2008. Use of the phased-in employer contribution rate increase resulted in an annual contribution deficit for fiscal year 2007. The purpose of the phased-in approach was to moderate the impact to the State of Mississippi of a contribution rate increase. A slight increase in the employer contribution rate was implemented in fiscal year 2010, from 11.85% to 12.00%. In fiscal year 2010, the actuary's recommended employer contribution rate was to increase from 12.00% to a projected 13.56% for fiscal year 2011. In lieu of the employer contribution rate increase, the member contribution rate was increased to 9.00% for fiscal year 2011, which produced a decrease in employer normal cost. The reduction in normal cost, coupled with favorable investment experience, resulted in a revised recommended employer contribution rate from 13.56% to 12.93%, which became effective January 1, 2012. The employer contribution rate increased in fiscal year 2013 to 14.26% and in fiscal year 2014, and the PERS Board of Trustees implemented a revised funding policy aimed at stabilizing the employer contribution rate, which was set at 15.75%. The employer contribution rate remained at 15.75% through the fiscal year ending June 30, 2019. The PERS Board of Trustees approved an increase in the employer contribution rate from 15.75% to 17.40% for the fiscal year ending June 30, 2020. Further, the PERS Board of Trustees also adopted a new funding policy, which sets the funding goals, objectives, and metrics for possible changes in the contribution rate for future valuations.

Note 4: CHANGE OF ASSUMPTIONS AND BENEFIT PROVISIONS

In 2023, changes in actuarial assumptions included the following:

i. The investment rate of return assumption was changed from 7.55% to 7.00%.
ii. The assumed load for administrative expenses was decreased from 0.28% to 0.26% of payroll.
iii. Withdrawal rates, disability rates and service retirement rates were adjusted to reflect actual experience more closely.
iv. The percentage of participants assumed to receive a deferred benefit upon attaining the eligibility requirements for retirement was increased from 60% to 65%.
v. For married members, the number of years that a male is assumed to be older than his spouse was changed from 3 years to 2 years.
vi. The assumed amount of unused sick leave at retirement was increased from 0.50 years to 0.55 years.
vii. The assumed average number of years of military service that participants will have at retirement was decreased from 0.25 years to 0.20 years.

In 2022, there were no changes in assumptions and methods since the previous valuation.

In 2021, changes in actuarial assumptions included the following:

viii. The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments. For males 95% of males 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.
ix. The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments. For males, 134% of male rates at all ages. For females, 121% of female rates at all ages. Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
x. The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments. For males, 97% of male rates at all ages. For females, 121% of female rates at all ages. Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
xi. The price inflation assumption was reduced from 2.75% to 2.40%.
xii. The wage inflation assumption was reduced from 3.00% to 2.65%.
xiii. The investment rate of return was reduced from 7.75% to 7.55%.
xiv. The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
xv. Withdrawal rates, pre-retirement mortality rates, disability rates, and service retirement rates were also adjusted to reflect actual experience more closely.
xvi. The percentage of active member disabilities assumed to be in the line of duty was increased from 9.00% to 12.00%.
xvii. The percentage of active member deaths assumed to be in the line of duty was decreased from 6.00% to 4.00%.

In 2020, there were no changes in assumptions and methods since the previous valuation.

Note 4: CHANGE OF ASSUMPTIONS AND BENEFIT PROVISIONS (Continued)

In 2019, changes in actuarial assumptions included the following:

i. 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. Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.
ii. The expectation of disabled mortality was changed to the PubT.H-2010(B) Disabled Retiree Table for the disabled retirees with the following adjustments. For males 137% of male rates for all ages. For females 115% of the female rates for all ages. Projected scale MP-2018 will be used to project future improvements in life expectancy generationally.
iii. The price inflation assumption was reduced from 3.00% to 2.75%.
iv. The wage inflation assumption was reduced from 3.25% to 3.00%.
v. Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.
vi. The percentage of active member disabilities assumed to be in the line of duty was increased from 7.00% to 9.00%.

In 2018, there were no changes in assumptions and methods since the previous valuation.

In 2017, changes in actuarial assumptions included (i) the expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022 and with small adjustments made to the Mortality Table for disabled lives; (ii) the wage inflation assumption was reduced from 3.75% to 3.25%; (iii) adjustments to withdrawal rates, preretirement mortality rates, disability rates and service retirement rates to more closely reflect actual experience; and (iv) the percentage of active member disabilities assumed to be in the line of duty was increased from 6.00% to 7.00%.

In 2016, the assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%. Additionally for benefit provisions, effective July 1, 2016, the interest rate on employee contributions was calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent. 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.

In 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. In 2015, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. Finally, the price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Differences between projected and actual earnings on pension plan investments are amortized over a closed period of 5 years.

Note 4: METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS – COST SHARING PLAN

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2021, valuation for the June 30, 2023, fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	26.7 years
Asset valuation method	5-year smoothed market
Price Inflation	2.40%
Salary increases	2.65% - 17.90%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

OTHER SUPPLEMENTARY INFORMATION

City of Byram, Mississippi
Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 182,954	$ 1,093,450	$ 1,254,064	$ 2,530,468
Property taxes receivable	-	41,472	-	41,472
Sales and tourism tax receivable	69,545	-	-	69,545
Total assets	$ 252,499	$ 1,134,922	$ 1,254,064	$ 2,641,485
Deferred Inflows of Resources				
Property taxes levied for subsequent year	$ -	$ 24,865	$ -	$ 24,865
Total deferred inflows of resources	-	24,865	-	24,865
Fund Balances				
Debt service	-	1,110,057	-	1,110,057
Capital projects	-	-	1,254,064	1,254,064
Culture and recreation	206,274	-	-	206,274
Public safety	1,193	-	-	1,193
Unemployment benefits	45,032	-	-	45,032
Total fund balances	252,499	1,110,057	1,254,064	2,616,620
Total deferred inflows of resources and fund balances	$ 252,499	$ 1,134,922	$ 1,254,064	$ 2,641,485

City of Byram, Mississippi
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds

For the year ended September 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Ad valorem taxes	$ -	$ 459,572	$ -	$ 459,572
Sales tax	145,071	325,000	-	470,071
Intergovernmental	2,000	56,765	750,000	808,765
Interest earned	103	625	551	1,279
Miscellaneous	25,564	-	-	25,564
Total revenues	172,738	841,962	750,551	1,765,251
Expenditures				
Current:				
General government	-	6,249	-	6,249
Public safety	13,068	-	-	13,068
Culture and recreation	90,378	-	-	90,378
Public works	-	-	122,995	122,995
Debt service:				
Principal	-	630,000	-	630,000
Interest and fiscal agent fees	-	161,648	-	161,648
Capital outlay	42,872	-	274,695	317,567
Total expenditures	146,318	797,897	397,690	1,341,905
Net change in fund balances	26,420	44,065	352,861	423,346
Fund balances, beginning of year as previously reported	214,163	1,058,453	901,203	2,173,819
Prior period adjustment	11,916	7,539	-	19,455
Fund balances, beginning of year as restated	226,079	1,065,992	901,203	2,193,274
Fund balances, end of year	$ 252,499	$ 1,110,057	$ 1,254,064	$ 2,616,620

City of Byram, Mississippi
Combining Balance Sheet - Nonmajor Special Revenue Funds

September 30, 2023

	Tourism Fund	2% Parks and Recreation Fund	Law Enforcement Fund	Unemployment Fund	Total Nonmajor Special Revenue Funds
Assets					
Cash and cash equivalents	$ 136,729	$ -	$ 1,193	$ 45,032	$ 182,954
Sales and tourism tax receivable	11,280	58,265	-	-	69,545
Total assets	$ 148,009	$ 58,265	$ 1,193	$ 45,032	$ 252,499
Fund Balances					
Culture and recreation	$ 148,009	$ 58,265	$ -	$ -	$ 206,274
Public safety	-	-	1,193	-	1,193
Unemployment benefits	-	-	-	45,032	45,032
Total fund balances	$ 148,009	$ 58,265	$ 1,193	$ 45,032	$ 252,499

City of Byram, Mississippi
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds

For the year ended September 30, 2023

	Tourism Fund	2% Parks and Recreation Fund	Law Enforcement Fund	Unemployment Fund	Total Nonmajor Special Revenue Funds
Revenues					
Sales tax	$ 86,806	$ 58,265	$ -	$ -	$ 145,071
Intergovernmental	2,000	-	-	-	2,000
Interest earned	75	-	5	23	103
Miscellaneous	25,564	-	-	-	25,564
Total revenues	114,445	58,265	5	23	172,738
Expenditures					
Current:					
Culture and Recreation	90,378	-	-	-	90,378
Public safety	-	-	13,068	-	13,068
Capital outlay	42,872	-	-	-	42,872
Total expenditures	133,250	-	13,068	-	146,318
Net change in fund balances	(18,805)	58,265	(13,063)	23	26,420
Fund balances, beginning of year as previously reported	154,898	-	14,256	45,009	214,163
Prior period adjustment	11,916	-	-	-	11,916
Fund balances, beginning of year as restated	166,814	-	14,256	45,009	226,079
Fund balances, end of year	$ 148,009	$ 58,265	$ 1,193	$ 45,032	$ 252,499

City of Byram, Mississippi
Combining Balance Sheet - Nonmajor Debt Service Funds

September 30, 2023

	2012 General Obligation Bond and Interest Fund	2017 Tax Increment Financing Bond and Interest Fund	Total Nonmajor Debt Service Funds
Assets			
Cash and cash equivalents	$ 489,503	$ 603,947	$ 1,093,450
Property taxes receivable	41,472	-	41,472
Total assets	$ 530,975	$ 603,947	$ 1,134,922
Deferred Inflows of Resources			
Property taxes levied for subsequent year	$ 24,865	$ -	$ 24,865
Total deferred inflows of resources	24,865	-	24,865
Fund Balances			
Debt service	506,110	603,947	1,110,057
Total fund balances	506,110	603,947	1,110,057
Total deferred inflows of resources and fund balances	$ 530,975	$ 603,947	$ 1,134,922

City of Byram, Mississippi
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds

For the year ended September 30, 2023

	2012 General Obligation Bond and Interest Fund	2017 Tax Increment Financing Bond and Interest Fund	Total Nonmajor Debt Service Funds
Revenues			
Ad valorem taxes	$ 362,530	$ 97,042	$ 459,572
Sales tax	-	325,000	325,000
Intergovernmental	14,654	42,111	56,765
Interest earned	287	338	625
Total revenues	377,471	464,491	841,962
Expenditures			
Current:			
General government	6,249	-	6,249
Debt service	320,380	471,268	791,648
Total expenditures	326,629	471,268	797,897
Net change in fund balances	50,842	(6,777)	44,065
Fund balances, beginning of year as previously reported	447,729	610,724	1,058,453
Prior period adjustments	7,539	-	7,539
Fund balances, beginning of year as restated	455,268	610,724	1,065,992
Fund balances, end of year	$ 506,110	$ 603,947	$ 1,110,057

City of Byram, Mississippi
Combining Balance Sheet - Nonmajor Capital Project Funds

September 30, 2023

	Senate Bill 2948 Flood Control Fund	House Bill 1353 Bridges and Drainage Fund	House Bill 603 Drainage Fund	House Bill 603 Bridges Fund	Total Nonmajor Debt Service Funds
Assets					
Cash and cash equivalents	$ 401,389	$ 102,520	$ 500,103	$ 250,052	$ 1,254,064
Total assets	$ 401,389	$ 102,520	$ 500,103	$ 250,052	$ 1,254,064
Fund Balances					
Capital projects	$ 401,389	$ 102,520	$ 500,103	$ 250,052	$ 1,254,064
Total fund balances	$ 401,389	$ 102,520	$ 500,103	$ 250,052	$ 1,254,064

City of Byram, Mississippi
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds

For the year ended September 30, 2023

	Senate Bill 2948 Flood Control Fund	House Bill 1353 Bridges and Drainage Fund	House Bill 603 Drainage Fund	House Bill 603 Bridges Fund	Total Nonmajor Debt Service Funds
Revenues					
Intergovernmental	$ -	$ -	$ 500,000	$ 250,000	$ 750,000
Interest earned	200	196	103	52	551
Total revenues	200	196	500,103	250,052	750,551
Expenditures					
Current:					
Public works	-	122,995	-	-	122,995
Capital outlay	-	274,695	-	-	274,695
Total expenditures	-	397,690	-	-	397,690
Net change in fund balances	200	(397,494)	500,103	250,052	352,861
Fund balances, beginning of year	401,189	500,014	-	-	901,203
Fund balances, end of year	$ 401,389	$ 102,520	$ 500,103	$ 250,052	$ 1,254,064

City of Byram, Mississippi
Budgetary Comparison Schedule
Tourism Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Intergovernmental	$ 82,200	$ 77,200	$ 87,442	$ 10,242
Grants and donations	20,200	20,200	21,750	1,550
Interest earned	100	100	75	(25)
Other	8,000	6,000	5,814	(186)
Total revenues	110,500	103,500	115,081	11,581
Expenditures				
Culture and recreation				
Supplies	11,500	11,500	6,358	(5,142)
Other services and charges	109,900	109,900	84,020	(25,880)
Capital outlay	-	50,000	42,872	(7,128)
Total expenditures	121,400	171,400	133,250	(38,150)
Net change in fund balances	(10,900)	(67,900)	(18,169)	49,731
Fund balance, beginning	10,900	67,900	154,898	86,998
Fund balances, ending	$ -	$ -	$ 136,729	$ 136,729

City of Byram, Mississippi
Budgetary Comparison Schedule
2% Parks and Recreation Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Intergovernmental	$ -	$ -	$ 58,265	$ 58,265
Total revenues	-	-	58,265	58,265
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balances	-	-	58,265	58,265
Fund balance, beginning	-	-	-	-
Fund balances, ending	$ -	$ -	$ 58,265	$ 58,265

City of Byram, Mississippi
Budgetary Comparison Schedule
Law Enforcement Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Interest earned	$ 50	$ 10	$ 5	$ (5)
Total revenues	50	10	5	(5)
Expenditures				
Public safety				
Supplies	11,000	13,100	13,068	(32)
Total expenditures	11,000	13,100	13,068	(32)
Net change in fund balances	(10,950)	(13,090)	(13,063)	27
Fund balance , beginning	10,950	13,090	14,256	1,166
Fund balances, ending	$ -	$ -	$ 1,193	$ 1,193

City of Byram, Mississippi
Budgetary Comparison Schedule
Unemployment Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Interest earned	$ 50	$ 25	$ 23	$ (2)
Total revenues	50	25	23	(2)
Expenditures				
Unemployment claims	4,000	1,000	-	(1,000)
Total expenditures	4,000	1,000	-	(1,000)
Excess (deficiency) of revenues over (under) expenditures	(3,950)	(975)	23	998
Other financing uses				
Transfers out	-	2,975	-	(2,975)
Net other financing uses	-	2,975	-	(2,975)
Net change in fund balances	(3,950)	2,000	23	(1,977)
Fund balance , beginning	3,950	3,950	45,009	41,059
Fund balances, ending	$ -	$ 5,950	$ 45,032	$ 39,082

City of Byram, Mississippi
Budgetary Comparison Schedule
2012 General Obligation Bond and Interest Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Ad valorem taxes	$ 349,844	$ 349,844	$ 353,462	$ 3,618
Intergovernmental	20,666	20,666	14,654	(6,012)
Interest earned	250	250	287	37
Total revenues	370,760	370,760	368,403	(2,357)
Expenditures				
General government				
Services	4,754	4,754	6,249	1,495
Debt service	321,630	321,630	320,380	(1,250)
Total expenditures	326,384	326,384	326,629	245
Net change in fund balances	44,376	44,376	41,774	(2,602)
Fund balance, beginning	(44,376)	(44,376)	447,729	108,293
Fund balances, ending	$ -	$ -	$ 489,503	$ 105,691

City of Byram, Mississippi
Budgetary Comparison Schedule
2017 Tax Increment Financing Bond and Interest Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues				
Ad valorem taxes	$ 104,019	$ 104,019	$ 97,042	$ (6,977)
Sales tax	325,000	325,000	325,000	-
Intergovernmental	43,500	43,500	42,111	(1,389)
Interest income	300	300	338	38
Total revenues	472,819	472,819	464,491	(8,328)
Expenditures				
General government				
Debt service	471,268	471,268	471,268	-
Total expenditures	471,268	471,268	471,268	-
Net change in fund balances	1,551	1,551	(6,777)	(8,328)
Fund balance, beginning	549,901	961,775	610,724	(351,051)
Fund balances, ending	$ 551,452	$ 963,326	$ 603,947	$ (359,379)

City of Byram, Mississippi
Budgetary Comparison Schedule
Senate Bill 2948 Bond Proceeds Project Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues:				
Interest earned	$ 50	$ 50	$ 200	$ 150
Total revenues	50	50	200	150
Expenditures:				
General government:				
Capital outlay	400,050	-	-	-
Total expenditures	400,050	-	-	-
Net change in fund balances	(400,000)	50	200	150
Fund balance, beginning	-	401,200	401,189	(11)
Fund balances, ending	$ (400,000)	$ 401,250	$ 401,389	$ 139

City of Byram, Mississippi
Budgetary Comparison Schedule
House Bill 1353 Bond Proceeds Project Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues:				
Interest earned	$ -	$ 50	$ 196	$ 146
Total revenues	-	50	196	146
Net change in fund balances	-	50	196	146
Fund balance, beginning	-	500,000	500,014	14
Fund balances, ending	$ -	$ 500,050	$ 500,210	$ 160

City of Byram, Mississippi
Budgetary Comparison Schedule
House Bill 603 Drainage Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	$ -	$ -	$ 500,000	$ 500,000
Interest earned	-	-	103	103
Total revenues	-	-	500,103	500,103
Net change in fund balances	-	-	500,103	500,103
Fund balance, beginning	-	-	-	-
Fund balances, ending	$ -	$ -	$ 500,103	$ 500,103

City of Byram, Mississippi
Budgetary Comparison Schedule
House Bill 603 Bridges Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	$ -	$ -	$ 250,000	$ 250,000
Interest earned	-	-	52	52
Total revenues	-	-	250,052	250,052
Net change in fund balances	-	-	250,052	250,052
Fund balance, beginning	-	-	-	-
Fund balances, ending	$ -	$ -	$ 250,052	$ 250,052

City of Byram, Mississippi
Budgetary Comparison Schedule
Sewer Fund

For the year ended September 30, 2023

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Over (Under)
	Original	Final		
Operating revenues:				
Charges for services	$ 2,144,874	2,020,874	$ 2,142,713	$ 121,839
Other	61,340	101,340	113,837	12,497
Total operating revenues	2,206,214	2,122,214	2,256,550	134,336
Operating expenses:				
Personal services	311,454	271,086	256,093	(14,993)
Supplies	521,310	350,810	270,640	(80,170)
Contractual services	654,415	981,215	947,767	(33,448)
Debt service	730,707	732,508	732,006	(502)
Capital outlay	74,800	334,550	224,962	(109,588)
Miscellaneous	-	-	-	-
Total operating expenses	2,292,686	2,670,169	2,431,468	(238,701)
Net income	(86,472)	(547,955)	(174,918)	373,037
Net position, beginning of year as previously reported	146,820	285,337	3,094,888	2,809,551
Prior period adjustment	-	-	(369,614)	(369,614)
Net position, beginning of year as restated	146,820	285,337	2,725,274	2,439,937
Net position, ending	$ 60,348	$ (262,618)	$ 2,550,356	$ 2,812,974

OTHER INFORMATION

City of Byram, Mississippi
Schedule of Surety Bonds for City Officials and Municipal Employees

For the year ended September 30, 2023

Name	Position	Surety	Bond Amount
Richard G. White	Mayor	Travelers Casualty & Surety	$ 25,000
Erma J. Johnson	Alderman, Ward 1	Travelers Casualty & Surety	$ 100,000
Diandra A. Hosey	Alderman, Ward 2	Travelers Casualty & Surety	$ 100,000
Robert Amos	Alderman, Ward 3	Travelers Casualty & Surety	$ 100,000
Teresa Mack	Alderman, Ward 4	Travelers Casualty & Surety	$ 100,000
Roschelle Gibson	Alderman, Ward 5	Travelers Casualty & Surety	$ 100,000
Paul David Moore	Alderman, Ward 6	Travelers Casualty & Surety	$ 100,000
Roshunda Harris-Allen	Alderman, At Large	Travelers Casualty & Surety	$ 100,000
Angela Richburg	City Clerk	Travelers Casualty & Surety	$ 50,000
Linda White	Deputy City Clerk	Travelers Casualty & Surety	$ 50,000
David Errington	Police Chief	Travelers Casualty & Surety	$ 50,000
Paula Morrison	Court Clerk	Travelers Casualty & Surety	$ 50,000
Darnishia Norwood	Deputy Court Clerk	Travelers Casualty & Surety	$ 50,000
Vera Jones	Deputy Court Clerk	Travelers Casualty & Surety	$ 50,000
Christy Jordan	Deputy Court Clerk	Travelers Casualty & Surety	$ 50,000
Ayn Reed	Executive Assistant	Travelers Casualty & Surety	$ 50,000
Brande Mitchell	CID Admin Assistant	Travelers Casualty & Surety	$ 50,000
William Miley	Director of Public Works	Travelers Casualty & Surety	$ 50,000
Cheri Bridges	Zoning Compliance Clerk	Travelers Casualty & Surety	$ 50,000
Payton Watson	Records Clerk	Travelers Casualty & Surety	$ 50,000
LaKendrick Powell	Parks & Recreation Directo	Travelers Casualty & Surety	$ 50,000
Gloria Smith	Sewer Billing Clerk	Travelers Casualty & Surety	$ 50,000
Scheradda Maxie	Sewer Billing Clerk	Travelers Casualty & Surety	$ 50,000
Reginald Cooper	Police Office	Travelers Casualty & Surety	$ 50,000
Kevin Turner	Police Office	Travelers Casualty & Surety	$ 50,000

City of Byram, Mississippi
Schedule of Long-Term Debt

	Date of Obligation	Date of Maturity	Interest Rate	Original Amount	Balance October 1, 2022	Current Year Transactions Additions	Current Year Transactions Reductions	**Balance September 30, 2023**
Governmental Activities								
Bonds								
Public improvement	**8/1/2012**	**8/1/1932**	2.4 - 3.4%	$ 5,000,000	$ 2,870,000	$ -	$ 250,000	**$ 2,620,000**
Tax Increment financing bonds	**8/16/2017**	**7/1/2029**	3.05%	4,700,000	2,935,000	-	380,000	**2,555,000**
Total general obligation bonds					5,805,000	-	630,000	**5,175,000**
Other Long-Term Debt								
Fire truck - lease	**4/6/2018**	**11/1/2023**	2.95%	450,513	156,894	-	77,306	**79,588**
Kenworth T370 truck with brush hawg	**2/9/2021**	**3/9/2024**	2.37%	153,200	134,197	-	19,459	**114,738**
Caterpillar 430 backhoe loader	**2/9/2021**	**3/9/2024**	2.83%	125,708	44,908	-	11,181	**33,727**
Kenworth dump truck	**2/28/2022**	**2/28/2025**	2.15%	118,399	96,085	-	39,176	**56,909**
Police tasers	**10/1/2022**	**10/1/2026**	0.00%	22,430	-	22,430	4,486	**17,944**
Total other long-term debt					432,084	22,430	151,608	**302,906**
Total governmental long-term debt					$ 6,237,084	$ 22,430	$ 781,608	**$ 5,477,906**
Business-Type Activities								
Bonds								
General Obligation Bonds, Series 2015	**9/1/2015**	**9/1/2025**	2.1 - 3.0%	$ 700,000	$ 230,000	$ -	$ 75,000	**$ 155,000**
Sewer System Revenue Bonds	**3/8/2018**	**9/30/2038**	3.375 - 4.00%	5,500,000	4,720,000	-	215,000	**4,505,000**
Total general obligation bonds					4,950,000	-	290,000	**4,660,000**
Other Long-Term Debt								
State Revolving Fund (SRF) - Sewer Improvements Loan	**9/1/2012**	**5/1/2032**	1.75%	2,750,000	1,478,081	-	139,434	**1,338,647**
State Revolving Fund (SRF) - Water Pollution Loan	**5/1/2014**	**2/1/2034**	1.75%	677,082	374,274	-	29,879	**344,395**
State Revolving Fund (SRF) - Water Pollution Loan	**9/21/2016**	**6/1/2036**	1.75%	708,425	522,140	-	33,887	**488,253**
Caterpillar 430 Backhoe Loader	**2/9/2021**	**3/9/2024**	2.83%	125,708	44,908	-	11,181	**33,727**
Total other long-term debt					2,419,403	-	214,381	**2,205,022**
Total business-type activities long-term debt					$ 7,369,403	$ -	$ 504,381	**$ 6,865,022**

STATISTICAL SECTION (UNAUDITED)

City of Byram, Mississippi
General Government Expenditures by Function
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	General Government	Public Safety	Public Works	Culture and Recreation	Debt Services	Total
2014	$ 1,116	$ 5,422	$ 1,829	$ 4	$ 524	$ 8,895
2015	1,108	3,776	1,517	29	588	7,018
2016	1,402	4,087	1,612	80	469	7,650
2017	1,378	3,999	5,358	175	675	11,585
2018	1,382	4,708	1,328	282	904	8,604
2019	1,498	4,787	2,125	336	947	9,693
2020	3,211	5,022	1,372	214	894	10,713
2021	1,520	4,936	1,161	314	913	8,844
2022	1,470	5,238	4,701	269	937	12,615
2023	**2,004**	**5,169**	**2,631**	**248**	**1,058**	**11,110**

City of Byram, Mississippi
General Revenue by Source
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Taxes	Licenses & Permits	Inter-Governmental Revenue	Charges for Services	Fines	Grants & Donations	Interest Earned	Misc.	Total
2014	$ 4,884	$ 444	$ 859	$ 17	$ 401	$ 25	$ 10	$ 33	$ 6,673
2015	4,889	525	551	125	234	34	7	49	6,414
2016	5,514	492	757	27	196	40	5	173	7,204
2017	6,000	485	476	54	351	-	6	122	7,494
2018	6,393	508	346	31	361	20	61	183	7,903
2019	7,348	510	1,795	28	374	23	64	135	10,277
2020	6,782	538	1,401	54	307	9	51	98	9,240
2021	7,172	525	2,391	59	330	21	39	303	10,840
2022	7,806	211	3,578	27	194	-	36	93	11,945
2023	**8,682**	**198**	**2,649**	**27**	**454**	**-**	**5**	**69**	**12,084**

City of Byram, Mississippi
Fund Balance and Net Position Information
Last Ten Fiscal Years
(amounts expressed in thousands)

For the years ended September 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
Governmental Funds Fund Balances										
General Fund										
Unassigned	$ 4,938	$ 4,474	$ 4,758	$ 4,871	$ 4,452	$ 4,830	$ 3,387	$ 5,424	$ 4,084	**$ 5,337**
Total general fund	$ 4,938	$ 4,474	$ 4,758	$ 4,871	$ 4,452	$ 4,830	$ 3,387	$ 5,424	$ 4,084	**$ 5,337**
Government-Wide Funds Net Position										
All Other Government Funds										
Restricted:										
Unemployment	$ 74	$ 100	$ 53	$ 53	$ 53	$ 45	$ 46	$ 44	$ 45	**$ 45**
Public safety	34	54	34	17	17	18	15	15	14	**1**
Capital projects	199	48	-	-	-	-	-	-	901	**1,254**
Debt service	77	132	167	699	784	936	955	1,060	1,058	**1,112**
Assigned:	-	-	-	-	-	-	-	36	-	**-**
Marketing	-	-	-	-	14	82	88	122	-	**-**
Culture and recreation	-	-	-	-	-	-	-	-	155	**206**
Total all other government funds	$ 384	$ 334	$ 254	$ 769	$ 868	$ 1,081	$ 1,104	$ 1,277	$ 2,173	**$ 2,618**
Government-Wide Funds Net Position										
Governmental activities:										
Net investment in capital assets	$ 9,897	$ 10,014	$ 9,121	$ 4,656	$ 6,249	$ 8,386	$ 10,247	$ 10,696	$ 11,404	**$ 13,292**
Restricted	357	306	237	739	827	965	1,104	1,251	2,151	**2,618**
Unrestricted	4,792	(976)	(1,340)	(2,181)	(3,485)	(3,890)	(6,273)	(4,282)	(5,668)	**(5,398)**
Total governmental activities	$ 15,046	$ 9,344	$ 8,018	$ 3,214	$ 3,591	$ 5,461	$ 5,078	$ 7,665	$ 7,887	**$ 10,512**
Business-type activities:										
Net investment in capital assets	$ (656)	$ (641)	$ 1,569	$ 1,585	$ 1,818	$ 1,488	$ 1,895	$ 1,728	$ 2,699	**$ 2,794**
Restricted	-	-	-	-	-	359	-	-	369	**-**
Unrestricted	(230)	(370)	(346)	(397)	(606)	-	(139)	(820)	27	**(220)**
Total business-type activities	$ (886)	$ (1,011)	$ 1,223	$ 1,188	$ 1,212	$ 1,847	$ 1,756	$ 908	$ 3,095	**$ 2,574**
Total primary government:										
Net investment in capital assets	$ 9,241	$ 9,373	$ 10,690	$ 6,241	$ 8,067	$ 9,874	$ 12,142	$ 12,424	$ 14,103	**$ 16,086**
Restricted	357	306	237	739	827	965	1,104	1,251	2,520	**2,618**
Unrestricted	4,562	(1,346)	(1,686)	(2,578)	(4,091)	(3,890)	(6,412)	(5,102)	(5,641)	**(5,618)**
Total primary government	$ 14,160	$ 8,333	$ 9,241	$ 4,402	$ 4,803	$ 6,949	$ 6,834	$ 8,573	$ 10,982	**$ 13,086**

City of Byram, Mississippi
Schedule of Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

For the years ended September 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
Expenses										
Governmental activities:										
General government	$ 1,614,727	$ 1,157,724	$ 1,276,167	$ 1,321,123	$ 1,553,934	$ 1,713,206	$ 1,800,552	$ 1,661,146	$ 1,425,473	**$ 1,803,530**
Public safety	1,313,027	3,906,432	3,215,882	3,400,103	4,257,675	3,453,452	5,910,670	4,790,266	4,870,810	**5,459,565**
Public services	1,897,671	1,910,226	1,875,852	5,630,570	1,790,615	2,599,260	1,458,062	1,214,716	4,245,951	**1,639,803**
Culture and recreation	4,062	28,667	78,275	167,677	309,794	354,453	242,205	332,384	265,812	**256,804**
Unemployment claims	-	-	-	-	-	-	-	-	588	**-**
Pension expense	-	799,967	1,276,214	1,461,677	-	-	-	-	1,018,720	**1,172,874**
Interest on long-term debt	83,372	636	123,732	380,211	239,199	254,349	227,014	206,470	192,674	**256,719**
Total governmental activities expenses	4,912,859	7,803,652	7,846,122	12,361,361	8,151,217	8,374,720	9,638,503	8,204,982	12,020,028	**10,589,295**
Business-type activities:										
Public utility	589,436	715,055	1,385,298	629,240	1,048,499	1,452,082	1,556,506	2,048,850	2,162,117	**2,623,526**
Total business-type activities expenses	589,436	715,055	1,385,298	629,240	1,048,499	1,452,082	1,556,506	2,048,850	2,162,117	**2,623,526**
Total primary government expenses	$ 5,502,295	$ 8,518,707	$ 9,231,420	$ 12,990,601	$ 9,199,716	$ 9,826,802	$ 11,195,009	$ 10,253,832	$ 14,182,145	**$ 13,212,821**
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 1,053,488	$ 1,059,074	$ 873,915	$ 996,983	$ 1,006,824	$ 1,466,293	$ 1,187,889	$ 1,360,684	$ 647,036	**$ 906,994**
Public safety	-	-	-	-	-	-	-	-	45,781	**9,175**
Culture and recreation	-	-	-	-	-	-	-	-	16,731	**18,302**
Capital grants and contributions	-	-	-	-	-	-	-	-	2,304,759	**1,620,059**
Operating grants and contributions	659,590	277,491	475,668	364,955	217,238	1,174,077	1,034,772	2,018,468	1,021,253	**1,028,590**
Total governmental program revenues	1,713,078	1,336,565	1,349,583	1,361,938	1,224,062	2,640,370	2,222,661	3,379,152	4,035,560	**3,583,120**
Business-type activities:										
Charges for services:										
Sewer	573,696	848,884	1,121,606	876,208	1,035,675	2,007,497	1,929,465	2,078,623	2,055,162	**2,100,211**
Operating grants and contributions	-	-	504,877	-	-	-	-	-	-	**-**
Total business-type activities expenses	573,696	848,884	1,626,483	876,208	1,035,675	2,007,497	1,929,465	2,078,623	2,055,162	**2,100,211**
Total primary government revenues	$ 2,286,774	$ 2,185,449	$ 2,976,066	$ 2,238,146	$ 2,259,737	$ 4,647,867	$ 4,152,126	$ 5,457,775	$ 6,090,722	**$ 5,683,331**
Net (Expense) Revenue										
Governmental activities	$ (6,467,087)	$ (6,496,539)	$ (10,999,423)	$ (6,927,155)	$ (5,734,350)	$ (7,415,842)	$ (7,415,842)	$ (4,825,830)	$ (7,984,468)	**$ (7,006,175)**
Business-type activities	133,829	241,185	246,968	(12,824)	555,412	372,959	372,959	29,773	(106,955)	**(523,315)**
Total primary government net expense	$ (6,333,258)	$ (6,255,354)	$ (10,752,455)	$ (6,939,979)	$ (5,178,938)	$ (7,042,883)	$ (7,042,883)	$ (4,796,057)	$ (8,091,423)	**$ (7,529,490)**
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	$ 3,026,559	$ 3,069,187	$ 3,143,628	$ 3,351,094	$ 3,590,790	$ 3,732,040	$ 3,660,946	$ 3,707,318	$ 3,816,009	**$ 4,203,368**
Sales taxes	1,857,650	1,820,194	2,370,509	2,649,246	2,802,450	3,616,127	3,121,204	3,464,789	3,551,409	**3,996,867**
Road and bridge privilege taxes	-	117,550	142,547	15,816	15,669	60,308	62,930	45,417	-	**-**
Franchise taxes	-	-	-	-	-	-	-	-	439,946	**480,163**
Other taxes	31,431	6,385	6,385	6,385	6,385	6,385	6,385	6,385	-	**-**
Grants and contributions	-	-	-	-	-	-	-	2,359	251,539	**-**
Unrestricted investment income	10,101	6,624	5,267	5,562	61,179	64,237	54,368	58,741	35,951	**5,287**
Miscellaneous	61,966	72,070	289,702	122,135	202,329	167,398	132,233	212,261	198,243	**85,330**
Loss on disposal of assets	-	-	-	-	-	-	-	-	-	**(41,222)**
Transfers	332,173	31,402	-	-	-	-	-	-	-	**-**
Total governmental activities	5,319,880	5,123,412	5,958,038	6,150,238	6,678,802	7,646,495	7,038,066	7,497,270	8,293,097	**8,729,793**
Business-type activities:										
Unrestricted investment income	62	45	57	58	7,427	11,975	6,418	10,412	5,395	**569**
Miscellaneous	-	-	-	-	-	-	-	-	228	**1,488**
Transfers	(332,173)	(31,402)	-	-	-	-	-	-	-	**-**
Total business-type activities	(332,111)	(31,357)	57	58	7,427	11,975	6,418	10,412	5,623	**2,057**
Total primary government	$ 4,987,769	$ 5,092,055	$ 5,958,095	$ 6,150,296	$ 6,686,229	$ 7,658,470	$ 7,044,484	$ 7,507,682	$ 8,298,720	**$ 8,731,850**
Change in Net Position										
Governmental activities	$ (1,147,207)	$ (1,373,127)	$ (5,041,385)	$ (776,917)	$ 944,452	$ 230,653	$ (377,776)	$ 2,671,440	$ 308,629	**$ 1,723,618**
Business-type activities	(198,282)	209,828	247,025	(12,766)	562,842	384,934	379,377	40,185	(101,332)	**(521,258)**
Total primary government	$ (1,345,489)	$ (1,163,299)	$ (4,794,360)	$ (789,683)	$ 1,507,294	$ 615,587	$ 1,601	$ 2,711,625	$ 207,297	**$ 1,202,360**

City of Byram, Mississippi
Schedule of Changes in Fund Balance
Last Ten Fiscal Years
(modified accrual basis of accounting)

For the years ended September 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
Revenues										
Sales taxes	$ 1,857,650	$ 1,820,194	$ 2,370,509	$ 2,649,246	$ 2,802,450	$ 3,616,127	$ 3,121,204	$ 3,464,789	$ 3,816,009	**$ 3,996,867**
Property taxes	3,026,559	3,069,187	3,143,628	3,351,094	3,590,790	3,732,040	3,660,946	3,707,318	3,551,409	**4,203,368**
Licenses, fees and permits	444,271	525,063	491,565	485,126	507,859	510,216	537,805	525,085	210,832	**198,070**
Fines and forfeitures	401,394	234,269	195,854	351,470	360,807	373,738	307,417	329,993	194,044	**454,212**
Charges for services	16,625	125,240	27,395	53,538	30,945	28,144	54,368	58,741	26,606	**27,477**
Grants and donations	25,137	34,114	40,241	-	19,750	23,101	9,395	21,025	-	**-**
Franchise taxes	-	-	-	-	-	-	-	-	439,946	**480,163**
Investment income	10,101	6,624	5,267	5,562	61,179	64,237	51,025	38,528	35,951	**5,287**
Intergovernmental programs	859,094	551,307	757,020	475,812	346,345	1,794,805	1,401,458	2,390,924	3,577,550	**2,648,649**
Other revenue	32,933	48,548	173,234	122,335	182,739	134,945	97,634	302,651	93,034	**69,419**
Total revenue	6,673,764	6,414,546	7,204,713	7,494,183	7,902,864	10,277,353	9,241,252	10,839,054	11,945,381	**12,083,512**
Expenditures										
General government	1,115,623	1,108,285	1,401,782	1,377,834	1,382,154	1,498,348	3,210,548	1,520,241	1,469,885	**2,005,064**
Public safety	5,420,550	3,775,704	4,086,626	3,998,834	4,708,416	4,787,369	5,022,487	4,935,993	5,238,459	**5,168,797**
Public works	1,828,814	1,517,235	1,611,844	5,357,676	1,327,832	2,125,477	1,372,392	1,160,891	4,700,712	**2,630,371**
Culture and recreation	4,062	28,667	79,731	174,552	282,342	336,021	213,823	314,476	269,148	**290,556**
Unemployment claims	-	-	-	-	-	-	-	-	588	**-**
Debt service:										
Principal	372,132	438,703	334,000	307,532	661,309	700,749	663,490	702,162	742,278	**781,680**
Interest	151,801	148,614	134,645	126,132	240,938	244,275	228,666	210,481	192,497	**231,765**
Other	-	500	500	241,507	2,250	2,250	2,250	-	2,250	**2,250**
Total expenditures	8,892,982	7,017,708	7,649,128	11,584,067	8,605,241	9,694,489	10,713,656	8,844,244	12,615,817	**11,110,483**
Excess of revenues over (under) expenditures	(2,219,218)	(603,162)	(444,415)	(4,089,884)	(702,377)	582,864	(1,472,404)	1,994,810	(670,436)	**973,029**
Other Financing Sources (Uses)										
Issuance of bonds / loan proceeds	-	-	-	4,700,000	-	-	-	-	-	**22,430**
Inception of leases	266,633	43,682	164,075	-	450,513	-	-	216,054	118,399	**-**
Insurance proceeds	27,021	14,300	17,302	18,262	23,456	9,512	19,475	10,615	109,237	**15,911**
Transfer from other funds	332,173	31,402	202,830	473,528	-	-	-	-	1,404,759	**-**
Transfer to other funds	-	-	(202,830)	(473,528)	-	-	-	-	(1,404,759)	**-**
Other	-	(271)	85,606	(269)	-	-	-	26,753	-	**-**
Total other financing sources (uses)	625,827	89,113	266,983	4,717,993	473,969	9,512	19,475	253,422	227,636	**38,341**
Total primary government	$ (1,593,391)	$ (514,049)	$ (177,432)	$ 628,109	$ (228,408)	$ 592,376	$ (1,452,929)	$ 2,248,232	$ (442,800)	**$ 1,011,370**
Debt service as a percentage of noncapital expenditures	11.73%	8.95%	7.50%	6.36%	12.67%	12.77%	10.32%	11.31%	7.91%	**12.62%**

City of Byram, Mississippi
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Total Levy	Current Collections	% Current Collected	Delinquent Collections	Total Tax Collections	Ratio Total Collected to Levy	Outstanding Delinquent Taxes	Ratio Delinquent to Total Levy
2014	$ 3,110	$ 2,970	95.5%	$ 57	$ 3,027	97.3%	$ 33	1.06%
2015	3,007	2,976	99.0%	93	3,069	102.1%	(29)	-0.96%
2016	3,052	3,070	100.6%	73	3,143	103.0%	(120)	-3.93%
2017	3,395	3,289	96.9%	62	3,351	98.7%	76	2.24%
2018	3,509	3,471	98.9%	120	3,591	102.3%	(158)	-4.50%
2019	3,644	3,587	98.4%	145	3,732	102.4%	(246)	-6.75%
2020	3,760	3,491	92.8%	170	3,661	97.4%	(147)	-3.91%
2021	3,508	3,411	97.2%	296	3,707	105.7%	(346)	-9.86%
2022	3,657	3,530	96.5%	286	3,816	104.3%	(505)	-13.81%
2023	3,738	3,867	103.5%	336	4,203	112.4%	(972)	-26.00%

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

Source: Hinds County Tax Collector office

City of Byram, Mississippi
Assessed and Actual Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

	REAL PROPERTY (1)		PERSONAL PROPERTY (1)		UTILITIES (1)		VEHICLES (1)		TOTALS			
Fiscal Year	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	% Assessed Increase (Decrease)	Total Direct Rate
2014	$ 64,594,995	$472,185,636	$ 4,030,458	$ 26,869,720	$ 3,236,965	$ 21,579,767	$ 15,851,935	$ 52,839,783	$ 87,714,353	$ 573,474,906	0.6%	34.10
2015	64,950,109	474,781,499	4,170,944	27,806,293	3,319,024	22,126,827	15,752,112	52,507,040	88,192,189	577,221,659	0.5%	34.10
2016	65,508,397	478,862,551	3,998,075	26,653,833	3,405,756	22,705,040	16,582,036	55,273,453	89,494,264	583,494,877	50.0%	34.10
2017	67,357,446	492,378,991	4,845,322	32,302,147	3,621,263	24,141,753	17,138,700	57,129,000	92,962,731	605,951,891	3.9%	34.10
2018	68,110,377	497,882,873	4,961,865	33,079,100	3,755,232	25,034,880	18,825,490	62,751,633	95,652,964	618,748,486	2.9%	34.10
2019	72,312,646	551,583,875	8,470,148	56,467,653	3,920,673	26,137,820	21,785,647	72,618,823	106,489,114	706,808,171	11.3%	34.10
2020	72,283,750	549,686,312	6,360,874	42,405,827	3,875,679	25,837,860	26,868,706	89,562,353	109,389,009	707,492,352	2.7%	34.11
2021	72,317,645	571,229,423	6,761,941	45,079,607	4,169,703	27,798,020	24,337,163	81,123,843	107,586,452	725,230,893	-1.6%	34.11
2022	73,560,035	555,170,075	7,026,944	46,846,293	4,368,679	29,124,527	27,221,355	90,737,850	112,177,013	721,878,745	4.3%	34.11
2023	76,978,662	589,874,805	7,855,740	52,371,600	4,894,159	32,627,727	26,967,483	89,891,610	116,696,044	764,765,742	4.0%	36.10

(1) Assessment rates are as follows:

Real Property - Assessed at 10% of actual value for homeowner-occupied, 15% for all others.
Personal Property - Assessed at 15% of actual value.
Utilities - Assessed at 15% of actual value.
Vehicles - Assessed at 30% of actual value.
Above schedule uses estimated combined assessment ratio of 12.66% for FY2021 real property.

(2) The weighted average of all individual direct rates is 16.82% (GAARF, pg 622)

Source: Hinds County Tax Assessor

City of Byram, Mississippi
Property Tax Rates -
Direct and Overlapping Governments
Last Ten Fiscal Years
(amounts expressed in thousands)

	City of Bryam			Hinds County			School District			
Fiscal Year	Operating Millage	Debt Millage	Total Millage	Operating Millage	Debt Millage	Total Millage	Operating Millage	Debt Millage	Total Millage	Grand Total Millage
2014	30.00	4.10	34.10	42.43	1.75	44.18	50.12	10.88	61.00	139.28
2015	30.00	4.10	34.10	42.25	1.93	44.18	50.65	14.35	65.00	143.28
2016	30.20	3.90	34.10	42.20	1.93	44.13	54.31	12.74	67.05	145.28
2017	30.40	3.70	34.10	42.13	1.75	43.88	54.72	12.33	67.05	145.03
2018	30.40	3.70	34.10	44.37	3.58	47.95	56.11	10.94	67.05	149.10
2019	30.80	3.30	34.10	43.05	3.58	46.63	56.79	10.26	67.05	147.78
2020	30.93	3.18	34.11	43.05	3.58	46.63	57.62	9.43	67.05	147.79
2021	30.93	3.18	34.11	42.11	3.95	46.06	58.07	9.72	67.79	147.96
2022	30.93	3.18	34.11	43.32	5.30	48.62	58.07	9.72	67.79	150.52
2023	32.93	3.18	36.10	44.64	5.30	49.94	58.07	9.72	67.79	153.83

Source: City of Byram

City of Byram, Mississippi
Principal Taxpayers
Current and Ten Years Ago
(amounts expressed in thousands)

	2023				2014			
Taxpayer	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation
Spring Lake Town Park, LLC	**Apartment**	**$ 1,890,020**	**2**	**19.24%**				
Wal-Mart Real Estate Business Trust	**Retail**	**1,431,101**	**4**	**14.57%**				
CMF II Reserve of Byram, LLC	**Apartment**	**2,737,638**	**1**	**27.87%**				
Bradford Byram, LLC	**Apartment**	**1,500,652**	**3**	**15.28%**				
Kroger Limited Partnership	**Grocery store**	**546,889**	**5**	**5.57%**				
Willow Creek Retirement, LLC	**Nursing home**	**383,237**	**7**	**3.90%**				
Byram Marketplace, LLC	**Shopping center**	**399,482**	**6**	**4.07%**				
Kelly Holdings, LLC	**Nursing home**	**366,859**	**8**	**3.74%**				
Raworth & Harvel, LLC	**Office space**	**268,015**	**10**	**2.73%**				
Woodspring Suites Byram, LLC	**Hotel**	**298,167**	**9**	**3.04%**				
SEC Accommodators Spring Lake, LLC						$ 2,038,523	1	24.71%
Reserve of Byram II, LLC						1,466,239	3	17.77%
Hinds Bradford Place United, LLC						1,553,012	2	18.82%
Reserve of Byram, LLC						1,097,745	4	13.30%
Kroger Limited Partnership						477,253	5	5.78%
M&H Drugs, Inc.						429,822	6	5.21%
OMSIV, Inc.						254,136	10	3.08%
Willow Creek Retirement, LLC						330,338	8	4.00%
OMSIV, Inc.						254,136	9	3.08%
Courthouse, Inc.						350,204	7	4.24%
Total taxable assessed value of 10 largest taxpayers		**$ 9,822,060**				$ 8,251,408		
Total taxable assessed value of other taxpayers		**$ 74,183,546**				$ 83,564,942		
Total taxable assessed value of all taxpayers		**$ 84,005,606**				$ 91,816,350		

(1) Incorporation was effective in June 2009

Source: Hinds County Tax Assessor's office

City of Byram, Mississippi
Computation of Direct and Overlapping Bonded Debt
Current and Ten Years Ago
(amounts expressed in thousands)

Fiscal Year	Jurisdiction	(1) Net General Obligation Bonded Debt Outstanding	(2) Percentage Applicable to Byram		Amount Applicable to Byram
Direct:					
2023	City of Byram	$ 5,330	100.00%		$ 5,330
Overlapping:					
2023	Hinds County	68,982	4.93%	(2)	3,401
2023	Hinds County Schools	68,053	22.20%	(2)	15,108
Total overlapping		137,035			18,509
Total direct and overlapping		$ 142,365			$ 23,839
Direct:					
2014	City of Byram	$ 4,547	100.00%		$ 4,547
Overlapping:					
2014	Hinds County	36,845	3.72%	(2)	1,371
2014	Hinds County Schools	15,330	19.41%	(2)	2,976
Total overlapping		52,175			4,347
Total direct and overlapping		$ 56,722			$ 8,894

(1) Total bonded G.O. debt less amount in debt service funds for retirement of bonds.
(2) The percentage used is based on population obtained at https://www.census.gov/quickfacts/hindscountymississippi.

Note: *Excludes bonded debt to be repaid by the Sewer Operations Fund.

Source: Hinds County School District, Hinds County

City of Byram, Mississippi
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities			Business-type Activities						
Fiscal Year	General Obligations Bonds	Tax Increment Limited Bonds (2)	Other Debt	General Obligation Bonds	Revenue Bonds (3)	State Revolving Fund Loan	Other	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2014	4,625	-	440	-	-	3,125	-	8,190	3.10%	705.89
2015	4,430	-	269	700	-	2,976	20	8,395	2.88%	726.47
2016	4,225	-	496	640	-	3,533	68	8,962	3.21%	778.68
2017	4,015	4,700	207	575	-	3,352	57	12,906	3.92%	1,117.90
2018	3,800	4,355	556	510	5,500	3,164	49	17,934	5.60%	1,536.67
2019	3,580	4,015	376	445	5,315	2,414	39	16,184	4.90%	1,388.61
2020	3,350	3,665	305	375	5,125	2,777	27	15,624	4.78%	1,367.20
2021	3,115	3,305	385	305	4,925	2,579	57	14,671	4.13%	1,158.28
2022	2,870	2,935	432	230	4,720	2,374	45	13,606	3.59%	1,051.95
2023	**2,620**	**2,555**	**303**	**155**	**4,505**	**2,171**	**34**	**12,343**	**2.78%**	**942.93**

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

(1) See Table 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
(2) $4.7 million in Tax Increment Financing Bonds were issued In fiscal year 2017.
(3) $5.5 million in Revenue Bonds were issued fiscal year 2018.

City of Byram, Mississippi
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
Assessed value of property	$ 87,714	$ 88,192	$ 89,494	$ 92,963	$ 95,653	$ 106,489	$ 109,389	$ 107,586	$ 112,177	**$ 116,696**
Debt limit, 15% of assessed valuation	13,157	13,229	13,424	13,944	14,348	15,973	16,408	16,138	16,827	**17,504**
Amount of debt applicable to limit:										
General long-term debt	4,625	4,430	4,225	4,015	3,800	3,580	3,350	3,115	2,870	**2,620**
Tax increment limited obligations bonds	-	-	-	4,700	4,355	4,015	3,665	3,305	2,935	**2,555**
G.O. Public Utility Bond	-	700	640	575	510	445	375	305	230	**155**
Total bonded debt (a)	4,625	5,130	4,865	9,290	8,665	8,040	7,390	6,725	6,035	**5,330**
Less:										
G.O. Public Utility Bond	-	700	640	575	510	445	375	305	230	**155**
Total excluded (b)	4,625	4,430	4,225	8,715	8,155	7,595	7,015	6,420	5,805	**5,175**
Total net debt applicable to limit (a) - (b)	-	700	640	575	510	445	375	305	230	**155**
Legal debt margin	$ 8,532	$ 8,799	$ 9,199	$ 5,229	$ 6,193	$ 8,378	$ 9,393	$ 9,718	$ 11,022	**$ 12,329**
Total net debt applicable to the limit as a percentage of debt limit	35.15%	33.49%	31.47%	62.50%	56.84%	47.55%	42.75%	39.78%	34.50%	**29.56%**

City of Byram, Mississippi
Ratio of Net General Obligation Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Estimated Population (1)	Assessed Valuation (2)	Gross Bonded Debt (3)	Less Debt Service Fund	Net Bonded Debt	Net Bonded Debt Per Capita (4)	Ratio of Net Bonded Debt to Assessed Value
2014	11.6	$ 87,714	$ 4,625	$ 77	$ 4,548	$ 392	5.19%
2015	11.6	88,192	5,130	132	4,998	431	5.67%
2016	11.5	89,494	4,865	167	4,698	409	5.25%
2017	11.5	92,963	9,290	699	8,591	747	9.24%
2018	117	95,653	8,665	784	7,881	67	8.24%
2019	11.6	106,489	8,040	936	7,104	612	6.67%
2020	11.4	109,389	7,390	955	6,435	564	5.88%
2021	12.9	107,586	6,725	1,060	5,665	439	5.27%
2022	12.9	112,177	6,035	1,058	4,977	386	4.44%
2023	**13.1**	**116,696**	**5,330**	**1,410**	**3,920**	**299**	**3.36%**

(1) Bureau of the Census established 2020 population.
Interim figures are based on estimates at https://www.census.gov/quickfacts/hindscountymississippi.
(2) From Table 7.
(3) Special Assessment debt has been excluded.
(4) Expressed in actual dollars.

City of Byram, Mississippi
Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total Governmental Expenditures (1)
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Principal	Interest	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2014	$ 190	$ 136	$ 326	$ 8,894	3.67%
2015	195	130	325	7,018	4.63%
2016	265	140	405	7,650	5.29%
2017	275	132	407	11,585	3.51%
2018	625	249	874	8,604	10.16%
2019	625	248	873	9,693	9.01%
2020	650	228	878	10,716	8.20%
2021	665	209	873	8,844	9.87%
2022	690	188	878	9,798	8.96%
2023	**705**	**166**	**871**	**11,110**	**7.84%**

City of Byram, Mississippi
Construction Activity
Ten-Year Period Ending December 31, 2023
(amounts expressed in actual dollars)

	Non-Residential		Residential					
Fiscal Year	Number of Permits	Value	Number of Permits	Increase in Family Units	Value	Alterations	Total Value	% Change
2014	203	$ 4,267,830	28	28	$ 2,697,749	12	$ 6,965,579	-17.50%
2015	249	16,804,829	61	45	6,340,749	7	23,145,359	232.30%
2016	39	7,291,724	71	57	6,340,530	7	13,057,440	-43.60%
2017	66	7,445,251	112	42	5,765,717	14	13,084,094	0.20%
2018	221	5,558,021	59	14	5,638,843	70	8,577,478	-34.40%
2019	131	3,925,225	88	22	3,019,457	45	6,131,532	-28.50%
2020	50	11,688,384	168	28	2,206,307	140	17,044,604	178.00%
2021	58	3,212,639	210	61	5,356,220	149	12,812,536	-24.80%
2022	97	17,729,246	197	38	9,599,897	159	26,014,568	103.00%
2023	**85**	**14,887,333**	**237**	**44**	**8,694,166**	**193**	**23,581,500**	**-9.40%**

(1) Source: City of Byram Building Permit Section

City of Byram, Mississippi
Property Value and Construction
Last Ten Calendar Years
(amounts expressed in thousands)

		Non-Residential Construction (1)		Residential Construction (1)		Additions/ Alternations (1)	
Fiscal Year	**Real Property Value (2)**	**Number of Units**	**Value**	**Number of Units**	**Value**	**Number of Units**	**Value**
2014	$ 472,186	203	$ 4,268	28	$ 2,698	12	$ 6,966
2015	474,781	249	16,805	45	6,341	7	23,145
2016	478,863	39	7,292	57	5,766	7	13,057
2017	492,379	66	7,445	42	5,639	14	13,084
2018	497,883	221	5,558	14	3,019	70	8,577
2019	551,584	131	3,925	22	2,206	45	6,132
2020	549,686	50	11,688	28	5,356	140	17,045
2021	571,229	58	3,213	61	9,600	149	12,813
2022	555,170	97	17,729	38	8,285	159	26,015
2023	**589,875**	**85**	**14,887**	**44**	**8,694**	**193**	**23,581**

(1) From Table 15
(2) Total estimated actual value from Table 7

Source: City of Byram

City of Byram, Mississippi
Demographic and Economics Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	County School Enrollment	Unemployment Rate
2014	11,603	$ 22,777	$ 264,281,531	32.4	$ 6,255	6.9%
2015	11,556	25,217	291,407,652	32.4	6,059	6.2%
2016	11,509	24,231	278,874,579	32.4	6,382	6.4%
2017	11,545	28,533	329,413,485	32.4	5,586	5.5%
2018	11,671	27,446	320,322,266	35.2	5,159	4.6%
2019	11,655	28,318	330,046,290	35.6	5,468	4.1%
2020	11,428	28,594	326,772,232	35.6	5,428	5.4%
2021	12,666	28,022	354,926,652	33.9	5,094	6.9%
2022	12,895	29,275	377,501,125	33.9	5,140	3.9%
2023	**13,090**	**33,891**	**443,633,190**	**37.6**	**4,976**	**3.9%**

Source:
- U.S. Census Bureau
- Economic and Community Development Section
- U.S. Labor Bureau Statistics
- Hinds County School District

City of Byram, Mississippi
Education Related Information
Last Ten Calendar Years

Calendar Year	Elementary Schools	Middle Schools	High Schools	Vocational Schools	Junior College	Total County Enrollment
2014	2	1	-	-	-	6,255
2015	2	1	-	-	-	6,059
2016	2	1	-	-	-	6,382
2017	2	1	-	-	-	5,586
2018	2	1	-	-	-	5,159
2019	2	1	-	-	-	5,468
2020	2	1	-	-	-	5,428
2021	2	1	-	-	-	5,094
2022	2	1	-	-	-	5,140
2023	**2**	**1**	**-**	**-**	**-**	**4,976**

Source: Hinds County Public School District

City of Byram, Mississippi
Principal Employers
Current and Ten Years Ago

	2023			2014		
Employer	**Employees**	**Rank**	**Percentage of Total Employment**	Employees	Rank	Percentage of Total Employment
Wal-Mart	**223**	**1**	**30.18%**			
Kroger	**170**	**2**	**23.00%**	122	1	26.81%
Willow Creek Nursing Home	**105**	**4**	**14.21%**	86	3	18.90%
Edgewood Health & Rehab	**167**	**3**	**22.60%**			
Byram Middle School	**74**	**5**	**10.01%**	80	4	17.58%
Gary Road Elementary				91	2	20.00%
Gary Road Intermediate				76	5	16.70%
Total	**739**		**100.00%**	455		100.00%

Source: City of Byram, Individual companies

City of Byram, Mississippi
Full-time Equivalent Government Employees by Function
Last Ten Calendar Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
General government	7	8	9	9	10	10	10	10	11	**11**
Public safety (1)	51	53	61	62	63	70	73	71	70	**71**
Public services	13	13	14	13	12	14	15	12	11	**11**
Culture and recreation	-	-	-	2	2	2	2	1	1	**1**
Total	71	74	84	86	87	96	100	94	93	**94**

Source: City of Byram

Notes:
(1) Includes fire, police and inspector

City of Byram, Mississippi
Operating Indicators by Function
Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
General government										
Building permits issued	250	301	490	329	372	397	64	405	726	**694**
Building inspections conducted	551	465	846	736	767	678	1,095	167	1,702	**1,857**
Public safety										
Police										
Arrests	291	320	490	474	462	445	383	308	532	**694**
Traffic violations	3,586	2,294	5,040	5,363	5,129	3,322	2,641	2,649	4,711	**4501**
Parking violations	13	17	28	18	19	19	1	-	2	**-**
Fire										
Number of emergency calls answered	1,111	925	1,076	1,087	1,044	1,080	919	1,085	1,217	**1,347**
Number of inspections conducted	181	231	211	186	228	200	103	161	206	**243**
Fire insurance rating	7	7	7	7	5	5	5	5	5	**5**
Public services										
Centerline miles of road maintained:										
City	192	192	192	192	192	192	192	192	200	**200**
Street resurfacing (miles)	2.5	3.5	10.5	6.0	3.5	7.5	9.0	1.9	2.05	**2.05**
Potholes repaired	2,055	3,500	738	43	257	66	248	56	225	**305**
Sewer										
Average daily sewage treatment (thousands of gallons)	320,000	320,000	320,000	320,000	320,000	520,000	520,000	520,000	520,000	**520,000**
Parks										
Park and athletic field permits issued	N/A	N/A	8	16	31	31	2	4	4	**4**

Source: City of Byram

City of Byram, Mississippi
Capital Assets Indicators by Function
Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	**2023**
Public safety										
Police										
Number of stations	1	1	1	1	1	1	1	1	1	**1**
Patrol units	29	30	32	32	29	28	31	30	29	**29**
Fire										
Number of stations	1	1	1	1	1	1	1	1	1	**1**
Public services										
Street miles	193	193	193	193	193	193	193	193	200	**200**
Street lights	0	0	227	285	310	336	336	336	394	**394**
Traffic signals	6	6	7	7	7	7	7	7	7	**7**
Sanitation										
Sanitary sewers (miles)	36.67	40.50	40.50	40.50	70.84	70.84	70.84	70.84	70.84	**70.84**
Storm sewers (miles)	6.30	6.30	6.30	6.30	8.25	8.25	8.25	8.25	8.25	**8.25**
Treatment capacity (thousands of gallons)	191,625,000	191,625,000	191,625,000	191,625,000	191,625,000	191,625,000	191,625,000	191,625,000	191,625,000	**191,625,000**
Culture and recreation										
Number of parks	N/A	N/A	1	1	1	1	1	1	1	**1**
Park acreage	N/A	N/A	22.35	22.35	22.35	22.35	22.35	22.35	22.35	**22.35**

(1) No capital assets indicators are available for the general governmental function.

Source: City of Byram

City of Byram, Mississippi
Miscellaneous Statistics

Date of Incorporation	6/16/2009
Form of Government	Mayor/Aldermen
Population (Estimated Census)	13,090
Area in square miles	20.36
Number of employees (excluding police and fire)	23
Police Protection:	
Number of sworn officers	23
Number of residents per sworn officer	569
Education:	
Percentage of population (> 25 yrs.) with	
High school diploma	95.70%
Bachelor's degree	34.20%

Other:	
Average selling price of homes	$161,600
Median income -- household	$74,103
Major highways	1
Nearest railroads:	Canadian National
	Illinois Central
Nearest commercial airport:	Jackson-Medgar Wiley Evers
	International Airport
	Runway length 8,500 feet
Nearest general airport	Hawkins Field Airport
	Runway length 5,387 feet
Nearest full-service port	Port of Vicksburg, 60 miles
Name of waterway	Mississippi River

Source: City of Byram
https://www.census.gov/quickfacts/fact/table/byramcitymississippi,MS/PST045221
www.byram-ms.us Byram Police 2022 annual report

REPORTS ON INTERNAL CONTROL AND COMPLIANCE MATTERS

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

Mayor and Board of Aldermen
City of Byram
Byram, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Byram, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise City of Byram, Mississippi's basic financial statements, and have issued our report thereon dated October 8, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Byram, Mississippi's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Byram, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Byram, Mississippi's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2025-001 through 2025-003 that we considered to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Byram, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Ridgeland, Mississippi
October 8, 2025

Section I – Summary of Auditor's Results

Financial Statements

1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified	Yes
b. Significant deficiencies identified not considered to be material weaknesses?	None noted
c. Noncompliance material to the financial statements noted?	No

Section II – Financial Statement Findings

Finding: 2025-001 – Timeliness of Financial Reporting

Condition:
The City failed to meet financial reporting deadlines for its financial statements for the fiscal year ended September 30, 2023.

Criteria:
Mississippi law and terms of various bonds, contracts, and agreements impose financial reporting requirements and deadlines for submission by the City of annual financial statements presented in accordance with accounting principles generally accepted in the United States of America.

Cause:
The delay in financial reporting was primarily a result of a change in audit firms performing the annual financial statement audit. The timing of this change occurred in 2024 after the end of fiscal year September 30, 2023.

Effect:
Failure to maintain compliance with financial reporting requirements and deadlines exposes the City to risk of delay or curtailment of funding. Such action adversely affects liquidity and potentially impedes the City's ability to conduct activities and complete projects. Cost of funds may also increase because of liquidity drain or noncompliance with reporting requirements.

Recommendation:
The City should take steps to engage an audit firm to perform an audit of the financial statements to enable it to meet its legal, regulatory, and contractual financial reporting requirements.

Management Response:
The City engaged the audit firm of Carr, Riggs & Ingram, LLC to perform the audit of the financial statements for fiscal year September 30, 2023, during February 2024.

Finding: 2025-002 – Accounts Receivable – Accrual of Taxes Receivable

Condition:
The City did not accrue certain taxes and franchise fees received after September 30, 2023, which were revenues available to the 2023 fiscal year in its governmental fund financial statements.

Criteria:
Effective internal accounting controls should be sufficient to ensure revenue received after the fiscal year is considered for accrual at year end when appropriate and accrued amounts are complete, accurate, properly valued, and reported in the proper period.

Cause:
The City did not capture necessary information required to properly accrue certain sales and franchise fees receivable which were received within 60 days after the fiscal year end.

Effect:
Failure to accrue these receivable amounts understated both accounts receivable, sales tax and franchise fee revenue in both the current and prior period. As a result, the fund financial statements were materially misstated under the modified accrual basis of accounting.

Recommendation:
The City should implement internal accounting controls necessary to capture these amounts in order to properly adjust the fund financial statements under the modified accrual basis of accounting.

Management Response:
The City will make it standard procedure to accrue all revenues related to prior year received within the first 60 days of the following fiscal year going forward beginning in fiscal year 2024.

Finding: 2025-003 – Fixed Assets – Record Contributed Land

Condition:
The City did not record certain contributed land in either the government-wide financial statements or the fund financial statements during fiscal year ended September 30, 2022, resulting in a misstatement that was corrected in the 2023 financial statements.

Criteria:
Effective internal accounting controls should be sufficient to ensure all capital assets acquired by either purchase or donation are tracked in order to be properly reported in the fund financial statements and the government-wide financial statements.

Cause:
The City did not capture and maintain the necessary information required to properly account for contributed assets during the fiscal year ended September 30, 2022.

Effect:
Failure to account for the contributed land understated revenue and fund balance in the fund financial statements under the modified accrual basis of accounting and understated non-depreciable capital assets in the government-wide statement of net position under the full accrual method of accounting.

Recommendation:
The City should implement internal accounting controls necessary to capture these amounts in order to properly report contribution revenues and capital assets in the fund financial statements and government-wide financial statements.

Management Response:
The City will have all asset purchases and contributions reviewed by the City Clerk and Purchasing Agent to confirm proper addition in the asset management system and recording in the general ledger.

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
400 West Parkway Place
Suite 300
Ridgeland, MS 39157

Mailing Address:
PO Box 2418
Ridgeland, MS 39158

601.853.7050
601.853.9331 (fax)
CRIadv.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Mayor and Board of Aldermen
City of Byram
Byram, Mississippi

In planning and performing our audit of the financial statements of City of Byram, Mississippi for the year ended September 30, 2023, we considered City of Byram, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to City of Byram, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on City of Byram, Mississippi's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated October 8, 2025, on the financial statements of City of Byram, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses.

This report is intended solely for the information and use of City of Byram, Mississippi's management, federal awarding agencies, the Office of the State Auditor and pass-through entities and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Ridgeland, Mississippi
October 8, 2025

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 5.e

FOR: Approval of Site Plan and Architectural Design for a Dollar General at Terry Rd/Springridge Rd Intersection - Building Official Eric Munden

INTRODUCED BY: Building Official Eric Munden

ATTACHMENTS:

File Name
DG Byram - Site Plan Submittal.pdf

DG Byram Material Board.pdf

DG Byram Site Plan (003).pdf

MATERIAL LEGEND:

A BRICK VENEER & BRICK CORNICE: OLD JACKSON
US BRICK - BESSEMER, AL COLLECTION

B FIBER CEMENT LAP SIDING & TRIM:
HARDIEPLANK & HARDIETRIM, OR EQUAL

LAP SIDING & TRIM:
12" HARDIEPLANK LAP SIDING
PAINTED - VIRTUAL TAUPE, SW 7039
5.5 & 7.5 HARDIETRIM
PAINTED - SMOKEHOUSE, SW 7040

CORNICE:
9.25" & 5.5" HARDIETRIM
PAINTED - SMOKEHOUSE, SW 7040

DECORATIVE FAUX SHUTTERS & TRIM:
6.25" HARDIEPLANK LAP SIDING
PAINTED - VAN DYKE BROWN, SW 7041
5.5" HARDIETRIM
PAINTED - SMOKEHOUSE, SW 7040

C METAL WALL PANELS - REAR WALL ONLY
PBR METAL PANELS - LIGHT STONE

D METAL PARAPET COPING: BRONZE - PREFINISHED.

E DECORATIVE GOOSENECK LIGHT FIXTURE:
BLACK - PREFINISHED.

F ALUMINUM STOREFRONT SYSTEM:
BRONZE - PREFINISHED.

G METAL SERVICE DOORS:
PAINTED - VAN DYKE BROWN, SW 7041

H METAL GUTTER & DOWNSPOUTS
BRONZE - PREFINISHED.

SW 7041
Van Dyke Brown
Interior / Exterior

SW 7040
Smokehouse
Interior / Exterior

SW 7039
Virtual Taupe
Interior / Exterior

AB ARCHITECT

ASHLEY BANKSTON
98 Co Rd 318
CARROLLTON, MS 38917
662.392.2379
lashleybankston@gmail.com

PROFESSIONAL SEAL

PRELIMINARY DRAWINGS

PROJECT OWNER

DORSEY DEVELOPMENT

3636 N. CAUSEWAY BLVD.
SUITE 200
METAIRIE, LA 70002
504.593.0400
info@dorseydevelopment.com

PROJECT:
DOLLAR GENERAL STORE
- TERRY RD & SPRINGRIDGE RD -
BYRAM, MISSISSIPPI 39170

NOT FOR CONSTRUCTION

PROJECT:	25PD.01.36
DATE:	OCTOBER 2025
DRAWN BY:	AB
CHECKED BY:	AB

REVISIONS:

DATE:	DESCRIPTION:

SHEET TITLE

CONCEPTUAL DESIGN PACKAGE

SHEET NUMBER

DGTP - B -

SD.1

SOUTHEAST PERSPECTIVE VIEW

1 scale: NOT TO SCALE

ILLUSTRATED DESIGN INTENT FOR BUILDING ONLY.
REFER TO CIVIL & LANDSCAPE DRAWINGS FOR ALL SITE SPECIFIC & LANDSCAPE DETAILS.
SITE LIGHTING SHALL BE IN ACCORDANCE WITH THE CITY OF BYRAM, MISSISSIPPI CODE OF ORDINANCES.

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CONCEPTUAL DESIGN PACKAGE

SHEET NUMBER

DGTP - B -

SD.2

SOUTHEAST PERSPECTIVE VIEW

1 scale: NOT TO SCALE

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PROJECT:	25PD.01.36
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DATE:	DESCRIPTION:

SHEET TITLE

CONCEPTUAL DESIGN PACKAGE

SHEET NUMBER

DGTP - B -

SD.3

SOUTHWEST PERSPECTIVE VIEW

1 scale: NOT TO SCALE

ILLUSTRATED DESIGN INTENT FOR BUILDING ONLY.
REFER TO CIVIL & LANDSCAPE DRAWINGS FOR ALL SITE SPECIFIC & LANDSCAPE DETAILS.
SITE LIGHTING SHALL BE IN ACCORDANCE WITH THE CITY OF BYRAM, MISSISSIPPI CODE OF ORDINANCES.

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DOLLAR GENERAL STORE

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DATE:	DESCRIPTION:

SHEET TITLE

CONCEPTUAL DESIGN PACKAGE

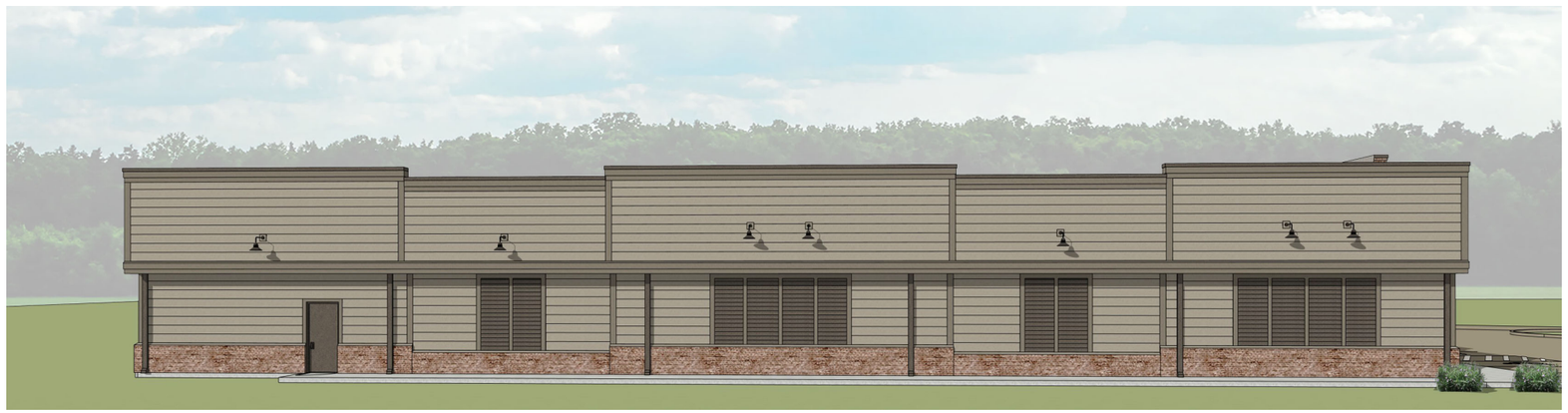
SHEET NUMBER

DGTP - B -

SD.4

EAST ELEVATION - SERVICE SIDE

1 scale: NOT TO SCALE



WEST ELEVATION - SIDE

2 scale: NOT TO SCALE

NORTH ELEVATION - REAR

4 scale: NOT TO SCALE

SOUTH ELEVATION - ENTRY

3 scale: NOT TO SCALE

MATERIAL LEGEND:

A BRICK VENEER & BRICK CORNICE: OLD JACKSON
US BRICK - BESSEMER, AL COLLECTION

B FIBER CEMENT LAP SIDING & TRIM:
HARDIEPLANK & HARDIETRIM, OR EQUAL

LAP SIDING & TRIM:
12" HARDIEPLANK LAP SIDING
PAINTED - VIRTUAL TAUPE, SW 7039
5.5 & 7.5 HARDIETRIM
PAINTED - SMOKEHOUSE, SW 7040

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PAINTED - SMOKEHOUSE, SW 7040

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PBR METAL PANELS - LIGHT STONE

D METAL PARAPET COPING: BRONZE - PREFINISHED.

E DECORATIVE GOOSENECK LIGHT FIXTURE:
BLACK - PREFINISHED.

F ALUMINUM STOREFRONT SYSTEM:
BRONZE - PREFINISHED.

G METAL SERVICE DOORS:
PAINTED - VAN DYKE BROWN, SW 7041

H METAL GUTTER & DOWNSPOUTS
BRONZE - PREFINISHED.

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PROJECT:	25PD.01.36
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DRAWN BY:	AB
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DATE:	DESCRIPTION:

SHEET TITLE

CONCEPTUAL DESIGN PACKAGE

SHEET NUMBER

DGTP - B -

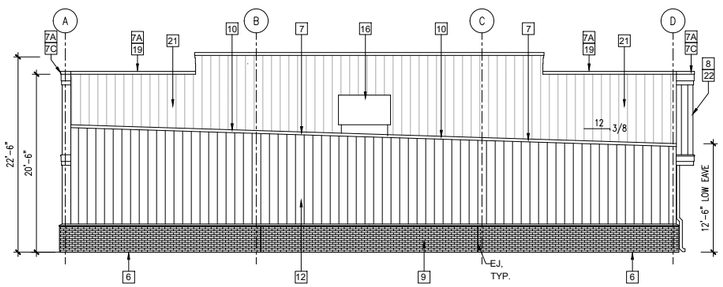
SD.5

GENERAL NOTES - EXTERIOR ELEVATIONS:

A. EXTEND PARAPETS TO CONCEAL ROOF MOUNTED UNITS FROM FRONT & SIDE VIEWS, PER LOCAL ORDINANCE.
B. TOP OF MECHANICAL UNITS NOT TO EXCEED 19'-6" AFF. NOTIFY ARCHITECT IF HEIGHT IS TO BE EXCEEDED.
C. SEE ELEVATIONS FOR LIGHT FIXTURE MOUNTING HEIGHTS.

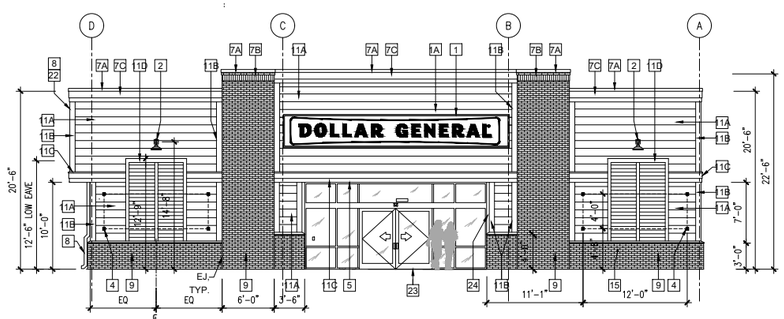
EXTERIOR FINISH SCHEDULE:

BRICK VENEER:	OLD JACKSON US BRICK - BESSEMER, AL COLLECTION OLD SOUTH BRICK & SUPPLY CO, JACKSON, MS	FIBER CEMENT LAP SIDING & TRIM CORNICE: 9.25" & 5.5" HARDIETRIM	HARDIEPLANK & HARDIETRIM - PRIMED SW 7040 SMOKEHOUSE -SHERWIN WILLIAMS - PAINTED
METAL WALL PANELS (REAR WALL ONLY)	PBR METAL PANELS, BRONZE - PRE-FINISHED, BY PEMB MFR.		
ALUMINUM STOREFRONT SYSTEM	BRONZE - PRE-FINISHED	LAP SIDING & TRIM:	
METAL COPING	BRONZE - PRE-FINISHED	12" HARDIEPLANK LAP SIDING	SW 7039 VIRTUAL TAUPE -SHERWIN WILLIAMS - PAINTED
GUTTER & DOWNSPOUTS	BRONZE - PRE-FINISHED, BY PEMB MFR.	5.5" & 7.25" HARDIETRIM	SW 7040 SMOKEHOUSE -SHERWIN WILLIAMS - PAINTED
GOOSENECK LIGHT FIXTURE	BLACK - PRE-FINISHED.		
METAL SERVICE DOOR	SW 7041 VAN DYKE BROWN -SHERWIN WILLIAMS - PAINTED SEE A4.0 FOR INTERIOR PAINT COLORS.	DECORATIVE FAUX SHUTTERS & TRIM: 6.25" HARDIEPLANK LAP SIDING 5.5" HARDIETRIM	 SW 7041 VAN DYKE BROWN -SHERWIN WILLIAMS - PAINTED SW 7040 SMOKEHOUSE -SHERWIN WILLIAMS - PAINTED



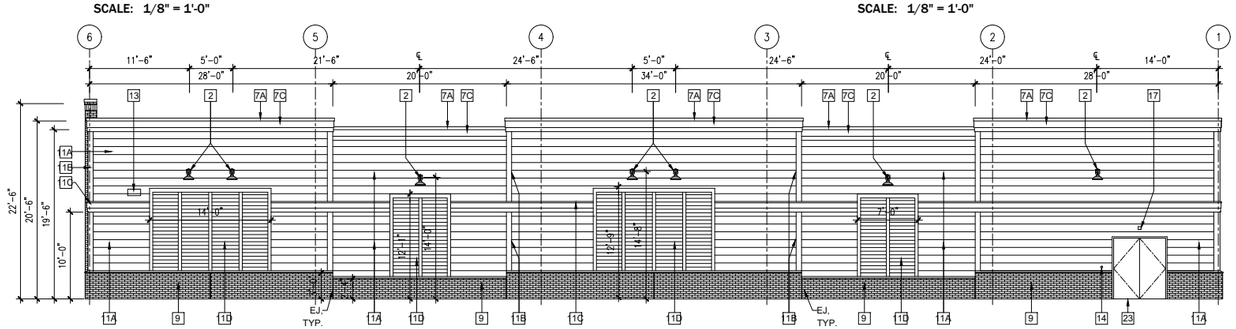
2 NORTH ELEVATION - REAR

SCALE: 1/8" = 1'-0"



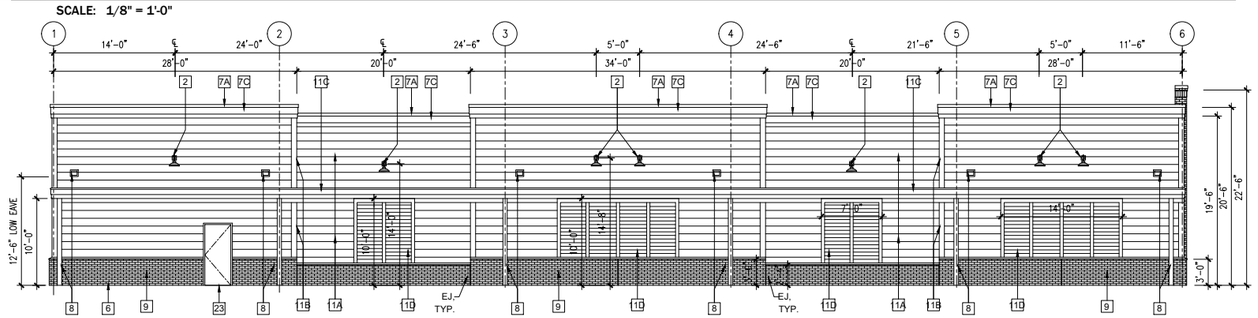
1 SOUTH ELEVATION - ENTRY

SCALE: 1/8" = 1'-0"



3 EAST ELEVATION - SERVICE SIDE

SCALE: 1/8" = 1'-0"



4 WEST ELEVATION - NO SERVICE SIDE

SCALE: 1/8" = 1'-0"

KEYED NOTES - EXTERIOR ELEVATIONS:

1. SIGN FURNISHED & INSTALLED BY DOLLAR GENERAL CORP. WITH CIRCUIT AS NOTED ON ELECTRICAL PLAN. SIGN TO BE CENTERED ON FRONT OF BUILDING. CONTRACTOR IS TO PROVIDE ADEQUATE BLOCKING AS REQUIRED BY SIGN MANUFACTURER TO SUPPORT SIGN WEIGHT OF UP TO 1,400 LBS. EXTERIOR CANOPY SIGN SHALL BE SUPPORTED BY FACE OF CANOPY. CONTRACTOR IS TO PROVIDE ADEQUATE STRUCTURE TO SUPPORT SIGN. COORDINATE PROPER SIGNAGE TO BE USED WITH DOLLAR GENERAL.

1A. PLYWOOD BLOCKING BEHIND METAL PANELS FOR SIGNAGE.
4'-0"X28'-0" FOR DGP A/B/E/F LAYOUTS.
6'-0"X36'-0" FOR DGP A/B/E/F LAYOUTS.
7'-0"X24'-0" FOR ALL DGMM LAYOUTS.

2. DECORATIVE GOOSENECK LIGHT FIXTURE W/ HARDIE TRIM BASE. HEIGHT AS SHOWN ON ELEVATIONS. REFER TO ELEC. DRAWINGS.

3. NOT USED.

4. 1/2" DIAMETER x 6" LONG STEEL EYE BOLTS (CLOSED) WITH 1" DIAMETER OPENINGS. DRILL & EPOXY INTO BLOCK WALL. 4 BOLTS TO BE LOCATED AS SHOWN EACH SIDE OF ENTRY. TOTAL OF 8 BOLTS. PROVIDE HARDIE TRIM BASE AT PENETRATIONS.

5. PRE-FINISHED METAL SOFFIT PANELS (BY PEMB MFR). SEE EXTERIOR FINISH SCHEDULE FOR COLOR SELECTIONS. (A/B PROTOTYPES).

6. FINISH GRADE TO BE A MINIMUM OF 6" BELOW FINISHED FLOOR LEVEL AT ALL NON-PAVED AREAS & SLOPED FOR POSITIVE DRAINAGE AWAY FROM BUILDING. SEE CIVIL FOR GRADES.

7. PRE-FINISHED METAL TRIM (BY PEMB MFR).

7A. PRE-FIN. METAL COPING CAP SYSTEM WITH DRIP EDGE OVER CONT. METAL CLEAT ATTACHED TO CONT. FRT BLOCKING. BRONZE FINISH.

7B. CORNICE: TWO COURSE BRICK CORBELS & SOLDIER COURSE. REFER TO SECTIONS. SEE EXTERIOR FINISH SCHEDULE.

7C. CORNICE: 9.25" & 5.5" HARDIETRIM BOARDS, PAINTED. REFER TO SECTIONS. SEE EXTERIOR FINISH SCHEDULE.

8. OFFSET PARAPET GUTTER & DOWNSPOUTS (BY PEMB MFR). PROVIDE MIN. 6"x6" OPENING IN PARAPET FOR OVERFLOW. LOCATE OPENING ADJACENT TO DOWNSPOUT COLLECTOR W/ INLET FLOW 2" ABOVE LOW POINT OF ROOF SERVED. SEE EXTERIOR FINISH SCHEDULE FOR COLOR SELECTIONS. PAINT FLASHING/TRIM TO MATCH SIDING.

9. BRICK VENEER. SEE EXTERIOR FINISH SCHEDULE FOR COLORS & WALL SECTIONS FOR DETAILS.

10. STANDING SEAM METAL ROOF (BY PEMB MFR).

11A. 12" HARDIEPLANK LAP SIDING, PAINTED. SEE FINISH SCHEDULE.

11B. 7.25" HARDIETRIM BOARDS, PAINTED. SEE FINISH SCHEDULE.

11C. 5.5" & 7.25" STACKED HARDIETRIM BOARDS & METAL Z-FLASHING. SEE FINISH SCHEDULE.

11D. DECORATIVE FAUX SHUTTERS: 6.25" HARDIEPLANK LAP SIDING & 5.5" HARDIETRIM BOARDS, PAINTED. SEE FINISH SCHEDULE FOR SIZES & COLORS.

12. PRE-FINISHED PBR METAL WALL PANELS AT REAR WALL ONLY. PROVIDE TAMPER-RESISTANT FASTENERS FOR BOTTOM 8'-0" (BY PEMB MFR).

13. VENT FOR BATHROOM EXHAUST. REFER TO MECHANICAL DRAWING M1 FOR ADDITIONAL INFORMATION. COORDINATE LOCATION WITH FIBER CEMENT TRIM.

14. DOOR BUZZER. REFER TO ELECTRICAL DRAWING E1 FOR ADDITIONAL INFORMATION.

15. WALL HYDRANT. SEE PLUMBING.

16. HVAC UNITS MOUNTED ON ROOF. REFER TO MECHANICAL SHEET M1 FOR MORE INFORMATION.

17. OUTSIDE AIR TEMP. SENSOR MOUNTED OVER RECEIVING DOOR AT 9'-0" A.F.F.

18. MINIMUM EAVE HEIGHT IS 12'-6" A.F.F.

19. PARAPET BEYOND.

20. EXTEND PARAPET WALL UP AS NEEDED TO SCREEN ROOF MOUNTED EQUIPMENT, IF REQUIRED BY LOCAL ORDINANCE.

21. METAL PARAPET BACK PANELS & ROOF TO WALL FLASHING (BY PEMB MFR).

22. PROVIDE GUTTER LEAF GUARDS IF WITHIN 25'-0" OF ANY TREES.

23. PROVIDE MASTIC SEAL BELOW ALL EXTERIOR DOORS & STOREFRONT.

24. PROVIDE BREAK METAL FLASHING & SEALANT AS REQ'D. WHERE BRICK TRANSITIONS TO HARDIETRIM @ STOREFRONT OPENING, BOTH SIDES. MATCH STOREFRONT FINISH.

AB ARCHITECT
ASHLEY BANKSTON
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CARROLLTON, MS 38917
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PROFESSIONAL SEAL

NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION.
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PROJECT OWNER

DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD.
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info@dorseydevelopment.com

PROJECT:
DOLLAR GENERAL STORE
TERRY RD & SPRINGRIDGE RD - HINDS COUNTY -
BYRAM, MISSISSIPPI 39170

PRELIMINARY DRAWINGS

PROJECT:	25PD.01.36
DATE:	OCTOBER 2025
DRAWN BY:	AB
CHECKED BY:	AB

REVISIONS:

DATE:	DESCRIPTION:

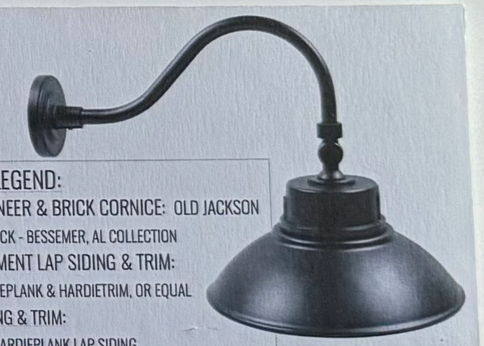
SHEET TITLE

EXTERIOR ELEVATIONS

SHEET NUMBER
DGTP -B-
A2.0

PROPOSED DOLLAR GENERAL STORE

BYRAM, MISSISSIPPI



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H METAL GUTTER & DOWNSPOUTS
BRONZE - PREFINISHED.

AB ARCHITECT
ASHLEY BANKSTON

SHEET INDEX

01	TITLE SHEET
02	EXISTING CONDITIONS & DEMOLITION PLAN
03	GEOMETRIC LAYOUT
04	DRAINAGE AND GRADING LAYOUT
05	UTILITY LAYOUT
06	EROSION CONTROL PLAN
07A–07B	DETAILS
08	LANDSCAPE PLAN
09	LANDSCAPE DETAILS

PROPOSED PRIVATE PARKING, DRAINAGE & UTILITY IMPROVEMENTS

FOR

DOLLAR GENERAL®

BYRAM, MS

FLOOD ZONE

PANEL ID	28049C0445H
PANEL DATE	11/18/09
ZONE:	X
ADJ. BASE FLOOD ELEV.	338' (APPROX.)

GENERAL NOTES:

LOT SIZE:	2.50 ACRES
LOCATION:	SEC33 T4N R1W HINDS COUNTY, MS
CURRENT USE:	COMMERCIAL RETAIL
PROPOSED USE:	COMMERCIAL RETAIL
ZONING:	C4 – MAJOR THOROUGHFARES COMMERCIAL DISTRICT
LOT COVERAGE:	
GREENSPACE	84,393 SF (78%)
PAVEMENT	15,407 SF (14%)
BUILDING	9,100 SF (9%)

NOTES

1. ALL WORK IN THIS CONTRACT SHALL CONFORM TO THE LOCAL AND STATE STANDARDS AND SPECIFICATIONS.
2. THE CONTRACTOR SHALL INSTALL AND MAINTAIN ADEQUATE CONSTRUCTION SIGNAGE BARRICADES WHERE REQUIRED IN ACCORDANCE WITH THE MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES (MUTCD).
3. THE CONTRACTOR IS SOLELY RESPONSIBLE TO OBTAIN ALL APPLICABLE FEDERAL, STATE AND LOCAL PERMITS PRIOR TO COMMENCING WORK.
4. ALL SITE WORK TO CONFORM WITH GEOTECH REPORT.
5. THE LOCATION OF UNDERGROUND UTILITIES AND STRUCTURES SHOWN HEREIN ARE APPROXIMATE ONLY. THE CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING THE EXACT LOCATION, DEPTH AND SIZE OF ALL EXISTING UNDERGROUND UTILITIES AND STRUCTURES WITHIN THE PROJECT AREA AND SHALL BE LIABLE FOR ANY DAMAGE CAUSED BY FAILURE TO COMPLY WITH THESE INSTRUCTIONS. THE CONTRACTOR SHALL COORDINATE DIRECTLY WITH THE UTILITY COMPANIES AND BE RESPONSIBLE FOR ANY FEES NECESSARY IN MOVING SUCH UTILITIES AND SHALL NOTIFY THE ENGINEER AND THE UTILITY COMPANIES PRIOR TO PERFORMING WORK IN THESE AREA.

SJBGroup

5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769–3400

LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

OCTOBER 2025

ENGINEER DETAILS:
KYLE HAIGLER, P.E.
SJB GROUP
5344 BRITTANY DRIVE
BATON ROUGE, LA 70809
(225)–769–3400

SURVEYOR DETAILS:
TIM BREWER, PLS.
SJB GROUP
5344 BRITTANY DRIVE
BATON ROUGE, LA 70809
(225)–769–3400

OWNER DETAILS:
DORSEY DEVELOPMENT, L.L.C.
3636 N CAUSEWAY BLVD, STE 200
METAIRIE, LA 70002
(504)–593–0400
GREGB@DORSEYDEVELOPMENT.COM

No	DATE:	DESCRIPTION:

TITLE SHEET

KYLE HAIGLER
REGISTERED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769–3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 01

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30 0 30 60

SCALE: 1"=30'

RUNOFF CALCULATIONS

DESCRIPTION	AREA	10YR PEAK	25YR PEAK	100YR PEAK
OFFSITE TO TERRY RD	1.72 ACRES	4.49 CFS	5.73 CFS	7.74 CFS
ONSITE TO TERRY RD	2.18 ACRES	5.41 CFS	6.97 CFS	9.50 CFS
TOTAL TO TERRY RD	N/A	9.90 CFS	12.70 CFS	17.23 CFS
ONSITE TO SPRINGRIDGE RD	0.32 ACRES	1.21 CFS	1.49 CFS	1.93 CFS

NOTE:

NO ATTEMPT HAS BEEN MADE BY SJB GROUP, LLC TO VERIFY TITLE, ACTUAL LEGAL OWNERSHIPS, SERVITUDES, EASEMENTS, RIGHTS-OF-WAY OR OTHER BURDENS ON THE PROPERTY, OTHER THAN THAT FURNISHED BY THE CLIENT OR HIS REPRESENTATIVE.

NOTES:

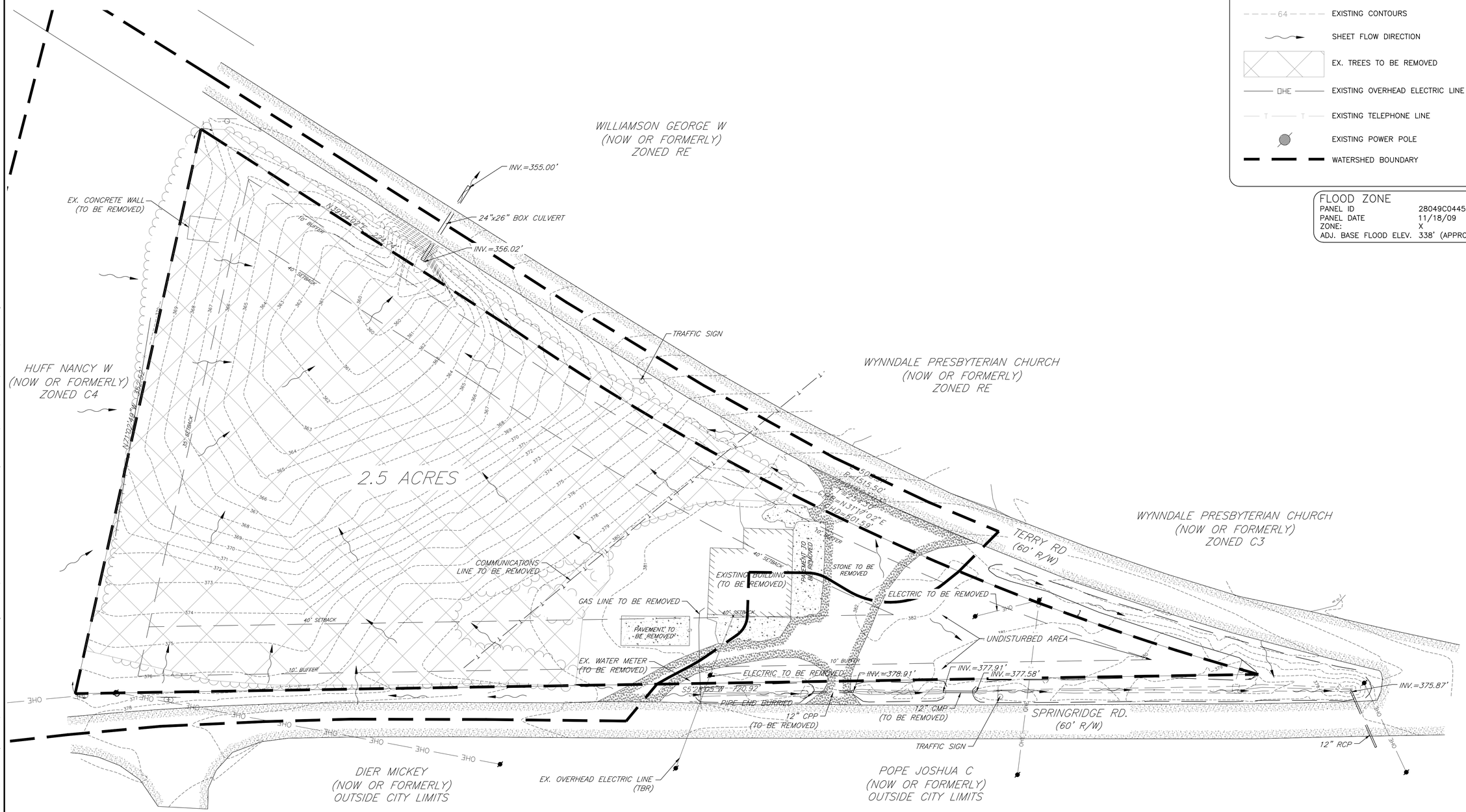
1. THIS EXISTING CONDITIONS MAP HAS BEEN COMPILED FROM REFERENCE DOCUMENTS AND TOPOGRAPHIC DATA COLLECTED IN THE FIELD FOR THE SOLE AND EXCLUSIVE USE AS AN EXISTING CONDITIONS MAP AND DOES NOT REPRESENT A PROPERTY BOUNDARY SURVEY. ANY PROPERTY LINES SHOWN ON THIS MAP OR ON OTHER SHEETS IN THIS SET OF CONSTRUCTION DRAWINGS ARE SHOWN FOR REFERENCE INFORMATION ONLY.
2. THE CONTRACTOR MUST CONTACT ALL UTILITY COMPANIES FORTY-EIGHT HOURS PRIOR TO COMMENCEMENT OF CONSTRUCTION AND HAVE THEIR FACILITIES LOCATED IN THE FIELD PRIOR TO ANY EXCAVATION WORK.
3. UTILITIES (ABOVE GROUND AND SUBSURFACE) ARE SHOWN BASED ON INFORMATION PROVIDED BY UTILITY COMPANIES, ONE CALL MARKINGS, REFERENCE MAPS OR ABOVE GROUND VISIBLE FEATURES LOCATED IN THE FIELD. THESE LOCATIONS ARE APPROXIMATE AND ARE NOT WARRANTED BY SJB GROUP, LLC.
4. ALL WORK SHOULD CONFORM LOCAL AND STATE STANDARDS AND SPECIFICATIONS.
5. REFERENCE GEOTECH REPORT FOR ALL SITE WORK.

LEGEND:

- PROPERTY LINE
- EXISTING CULVERT
- EXISTING CONTOURS
- SHEET FLOW DIRECTION
- EX. TREES TO BE REMOVED
- EXISTING OVERHEAD ELECTRIC LINE
- EXISTING TELEPHONE LINE
- EXISTING POWER POLE
- WATERSHED BOUNDARY

FLOOD ZONE

PANEL ID	28049C0445H
PANEL DATE	11/18/09
ZONE:	X
ADJ. BASE FLOOD ELEV.	338' (APPROX.)



No	DATE:	DESCRIPTION:

EXISTING CONDITIONS AND DEMOLITION PLAN

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 02

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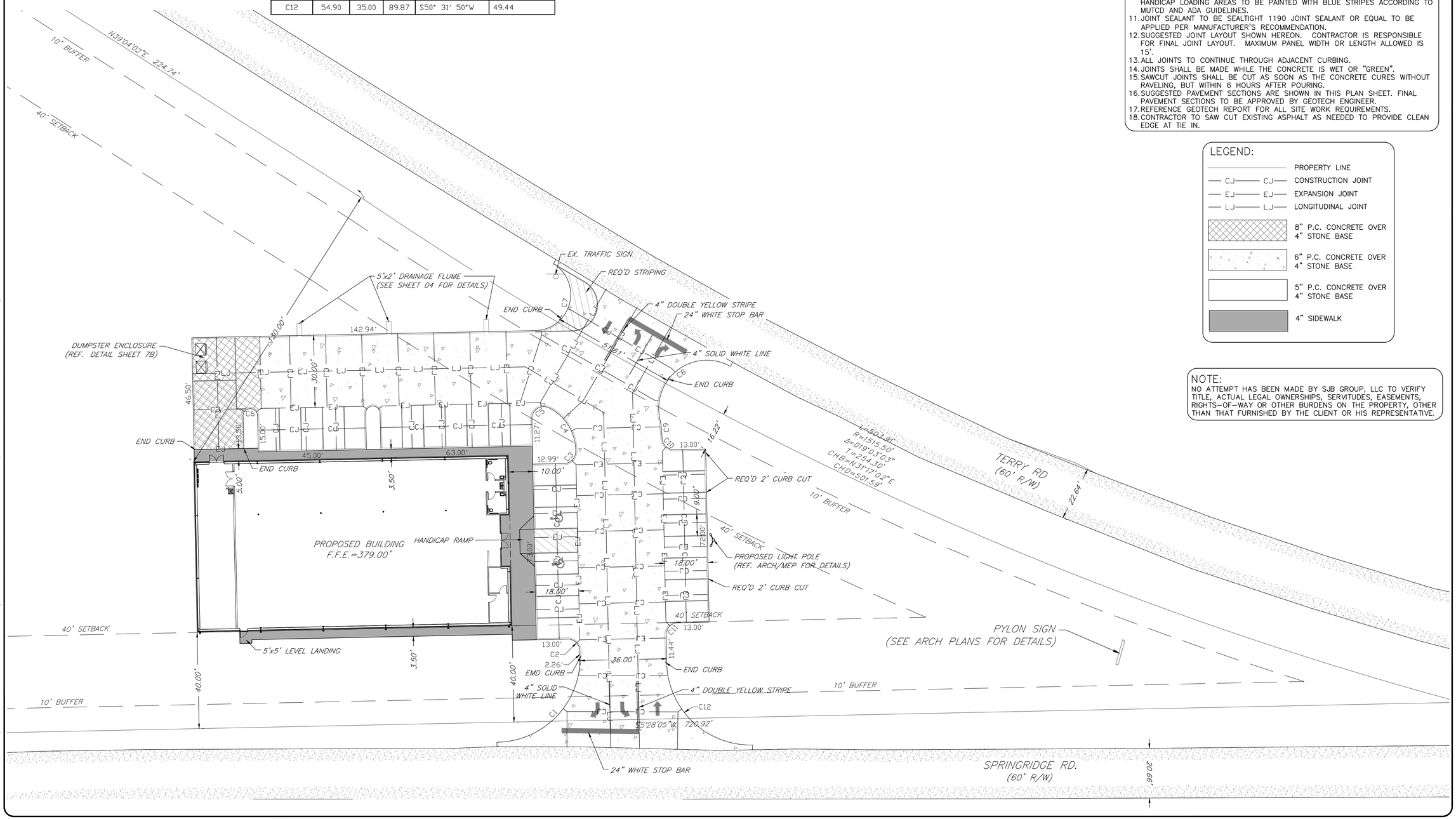
20 0 20 40

SCALE: 1"=20'

Curve Table

Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C1	55.27	35.00	90.48	S39° 17' 36"E	49.70
C2	7.85	5.00	90.00	N50° 28' 05"E	7.07
C3	7.68	5.00	88.01	S38° 32' 13"E	6.95
C4	22.40	20.00	64.17	N65° 22' 19"E	21.25
C5	10.28	5.00	117.82	N25° 37' 22"W	8.56
C6	9.42	3.00	180.00	N5° 28' 05"E	6.00
C7	38.62	15.00	147.53	S68° 17' 58"E	28.80
C8	45.81	20.00	131.23	N29° 34' 57"W	36.43
C9	8.24	45.00	10.49	S89° 57' 17"E	8.23
C10	7.84	5.00	89.82	S50° 22' 44"W	7.06
C11	7.85	5.00	90.00	N39° 31' 55"W	7.07
C12	54.90	35.00	89.87	S50° 31' 50"W	49.44



GENERAL NOTES:

1. THIS GEOMETRIC LAYOUT HAS BEEN COMPILED FROM REFERENCE DOCUMENTS AND TOPOGRAPHIC DATA COLLECTED IN THE FIELD FOR THE SOLE AND EXCLUSIVE USE AS AN EXISTING CONDITIONS MAP AND DOES NOT REPRESENT A PROPERTY BOUNDARY SURVEY. ANY PROPERTY LINES SHOWN ON THIS MAP OR ON OTHER SHEETS IN THIS SET OF CONSTRUCTION DRAWINGS ARE SHOWN FOR REFERENCE INFORMATION ONLY.
2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL LAYOUT AND CONTROL AS DETAILED IN THE CONSTRUCTION DOCUMENTS FOR THE PROJECT.
3. THE CONTRACTOR SHALL CONFORM TO ALL APPLICABLE CITY/COUNTY, STATE AND FEDERAL CODES AND REGULATORY REQUIREMENTS IN REGARD TO CONSTRUCTION, ENVIRONMENTAL PROCEDURES AND DISPOSAL OF DEBRIS.
4. ALL DIMENSIONS ARE TO BACK OF CURB, UNLESS NOTED OTHERWISE.
5. HORIZONTAL AND VERTICAL CONTROL, AND ALL DIMENSIONS, SHOULD BE VERIFIED BY THE CONTRACTOR ON SITE PRIOR TO PROCEEDING WITH WORK.
6. ALL CURBS ARE 6" CONCRETE BARRIER CURB, UNLESS NOTED OTHERWISE.
7. REFER TO ARCHITECTURAL PLANS FOR BUILDING DIMENSIONS AND SETBACKS.
8. ALL PAINT STRIPING SHALL COMPLY WITH THE LATEST MUTCD RECOMMENDED DIMENSIONS AND BE APPLIED TO PAVEMENT BY SPRAYING WITH A MECHANICAL SPRAYER SPECIFICALLY DESIGNED FOR PAVEMENT STRIPE APPLICATION TO PROVIDE UNIFORM STRAIGHT LINES.
9. STANDARD PARKING STALLS TO BE DELINEATED WITH 4" YELLOW STRIPES.
10. HANDICAP PARKING STALLS TO BE DELINEATED WITH 4" BLUE STRIPES AND HANDICAP LOADING AREAS TO BE PAINTED WITH BLUE STRIPES ACCORDING TO MUTCD AND ADA GUIDELINES.
11. JOINT SEALANT TO BE SEALTIGHT 1190 JOINT SEALANT OR EQUAL TO BE APPLIED PER MANUFACTURER'S RECOMMENDATION.
12. SUGGESTED JOINT LAYOUT SHOWN HEREON. CONTRACTOR IS RESPONSIBLE FOR FINAL JOINT LAYOUT. MAXIMUM PANEL WIDTH OR LENGTH ALLOWED IS 15'.
13. ALL JOINTS TO CONTINUE THROUGH ADJACENT CURBING.
14. JOINTS SHALL BE MADE WHILE THE CONCRETE IS WET OR "GREEN".
15. SAWCUT JOINTS SHALL BE CUT AS SOON AS THE CONCRETE CURES WITHOUT RAVELING, BUT WITHIN 6 HOURS AFTER POURING.
16. SUGGESTED PAVEMENT SECTIONS ARE SHOWN IN THIS PLAN SHEET. FINAL PAVEMENT SECTIONS TO BE APPROVED BY GEOTECH ENGINEER.
17. REFERENCE GEOTECH REPORT FOR ALL SITE WORK REQUIREMENTS.
18. CONTRACTOR TO SAW CUT EXISTING ASPHALT AS NEEDED TO PROVIDE CLEAN EDGE AT TIE IN.

LEGEND:

- PROPERTY LINE
- CJ CJ — CONSTRUCTION JOINT
- EJ EJ — EXPANSION JOINT
- LJ LJ — LONGITUDINAL JOINT
- 8" P.C. CONCRETE OVER 4" STONE BASE
- 6" P.C. CONCRETE OVER 4" STONE BASE
- 5" P.C. CONCRETE OVER 4" STONE BASE
- 4" SIDEWALK

NOTE:

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No	DATE:	DESCRIPTION:

GEOMETRIC LAYOUT

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 03

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DIRTWORK CALCULATIONS

CUT	FILL	NET
4,159 C.Y.	5,197 C.Y.	1,038 C.Y. (FILL)

NOTES:
1. CUT/FILL NUMBERS CALCULATED FROM EXISTING GRADE TO FINISHED GRADE SURFACE COMPARISON. NO SPOILS, PAVEMENT, STRIPPING/GRUBBING CONSIDERED.
2. COMPACTION FACTOR 1.0.

RUNOFF CALCULATIONS

DESCRIPTION	AREA	10YR PEAK	25YR PEAK	100YR PEAK
OFFSITE TO BASIN	1.72 ACRES	4.49 CFS	5.73 CFS	7.74 CFS
ONSITE TO BASIN	2.16 ACRES	8.52 CFS	10.67 CFS	14.10 CFS
TOTAL TO TERRY RD	N/A	8.57 CFS	9.80 CFS	15.37 CFS
ONSITE TO SPRINGRIDGE RD	0.34 ACRES	0.93 CFS	1.22 CFS	1.68 CFS

NOTE:
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FLOOD ZONE

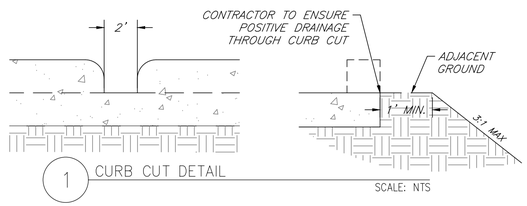
PANEL ID	28049C0445H
PANEL DATE	11/18/09
ZONE:	X
ADJ. BASE FLOOD ELEV.	338' (APPROX.)

LEGEND:

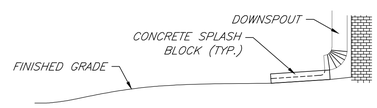
- PROPERTY LINE
- EXISTING CULVERT
- PROPOSED CULVERT
- 255 EXISTING CONTOURS
- 255 PROPOSED CONTOURS
- SHEET FLOW DIRECTION
- 21.90' PVMT. FINISHED GRADE ELEVATION

NOTES:

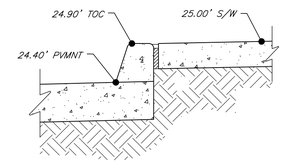
1. PROPERTY LINES SHOWN FOR REFERENCE ONLY. DRAINAGE AND GRADING LAYOUT DOES NOT REPRESENT A PROPERTY BOUNDARY SURVEY.
2. THE MATERIALS AND INSTALLATION USED IN THE CONSTRUCTION OF ALL CATCH BASINS AND DRAINAGE STRUCTURES (I.E. GRATE INLETS, JUNCTION BOXES, ETC.) SHALL CONFORM TO THE MDOT STANDARD SPECIFICATIONS, LATEST EDITION. CASTINGS SHALL CONFORM TO ASTM DESIGNATION A48-74 CLASS 30B STANDARDS.
3. ALL STORM DRAINAGE PIPE SHALL BE INSTALLED AND BEDDED AS PER THE CURRENT MDOT SPECIFICATIONS FOR ROADS AND BRIDGES.
4. TOP ELEVATIONS OF ALL STRUCTURES WITHIN LIMITS OF PAVEMENT SHALL, UNLESS OTHERWISE NOTED, MATCH THE PROPOSED PAVEMENT ELEVATIONS.
5. ALL DRAIN PIPE SHALL CONFORM TO LATEST MDOT SPECIFICATIONS.
6. ALL STRUCTURES WITHIN LIMITS OF PAVEMENT SHALL HAVE EXPANSION MATERIAL ADJACENT TO EDGE
7. STORM DRAINAGE PIPE, OUTLETS, AND CHANNELS SHALL BE PROTECTED BY SILT BARRIERS AND KEPT FREE OF WASTE AND SILT AT ALL TIME PRIOR TO FINAL SURFACE STABILIZATION AND PAVING.
8. CONTRACTOR SHALL GRADE ALL SWALES AND GREEN SPACES TO MAINTAIN POSITIVE DRAINAGE AS SHOWN ON THIS GRADING PLAN.
9. MAX 2% SLOPE (IN ANY/ALL DIRECTIONS) FOR EXTENTS OF HANDICAP PARKING SPACES, LOADING AREAS AND SIDEWALK ROUTING TO BUILDING. SEE ARCHITECTURAL PLANS FOR EXACT ADA ROUTING AND HANDICAP RAMP DETAILS.



1 CURB CUT DETAIL
SCALE: NTS



2 DOWNSPOUT DETAIL (TYP.)

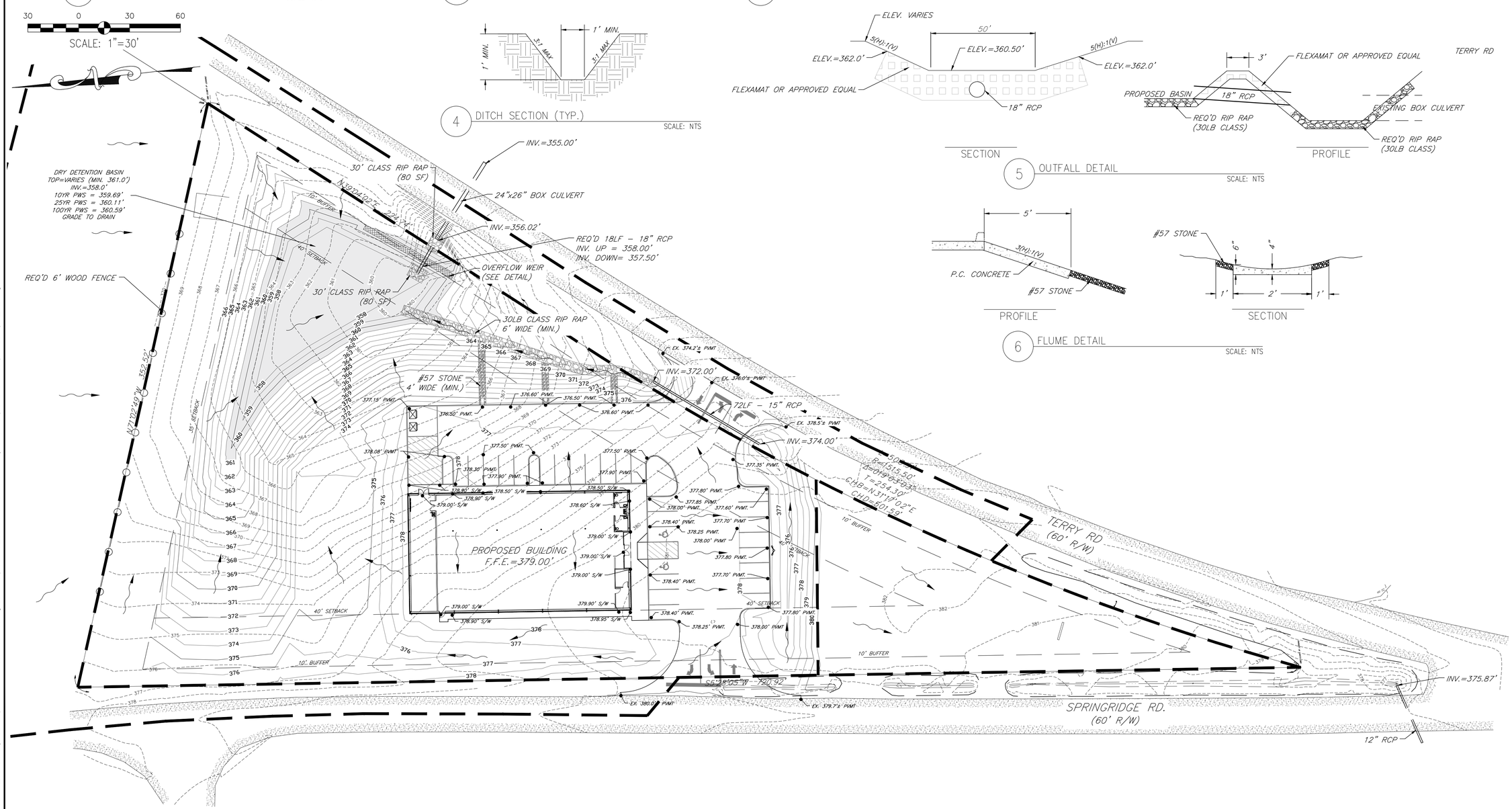


3 GRADING DETAIL (TYP.)

4 DITCH SECTION (TYP.)
SCALE: NTS

5 OUTFALL DETAIL
SCALE: NTS

6 FLUME DETAIL
SCALE: NTS



No.	DATE:	DESCRIPTION:

DRAINAGE AND GRADING LAYOUT

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 04

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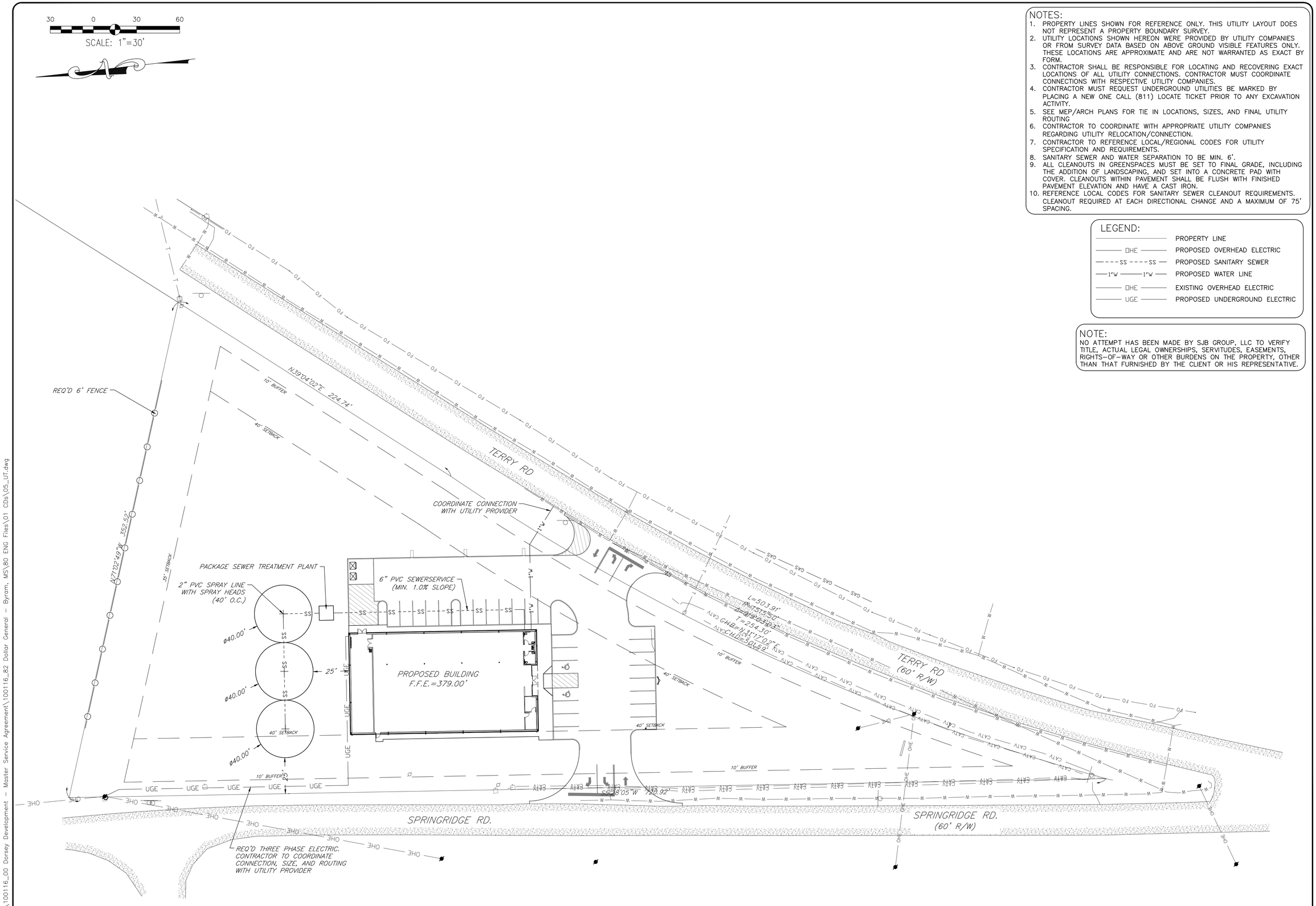

NOTES:

1. PROPERTY LINES SHOWN FOR REFERENCE ONLY. THIS UTILITY LAYOUT DOES NOT REPRESENT A PROPERTY BOUNDARY SURVEY.
2. UTILITY LOCATIONS SHOWN HEREON WERE PROVIDED BY UTILITY COMPANIES OR FROM SURVEY DATA BASED ON ABOVE GROUND VISIBLE FEATURES ONLY. THESE LOCATIONS ARE APPROXIMATE AND ARE NOT WARRANTED AS EXACT BY FORM.
3. CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATING AND RECOVERING EXACT LOCATIONS OF ALL UTILITY CONNECTIONS. CONTRACTOR MUST COORDINATE CONNECTIONS WITH RESPECTIVE UTILITY COMPANIES.
4. CONTRACTOR MUST REQUEST UNDERGROUND UTILITIES BE MARKED BY PLACING A NEW ONE CALL (811) LOCATE TICKET PRIOR TO ANY EXCAVATION ACTIVITY.
5. SEE MEP/ARCH PLANS FOR TIE IN LOCATIONS, SIZES, AND FINAL UTILITY ROUTING
6. CONTRACTOR TO COORDINATE WITH APPROPRIATE UTILITY COMPANIES REGARDING UTILITY RELOCATION/CONNECTION.
7. CONTRACTOR TO REFERENCE LOCAL/REGIONAL CODES FOR UTILITY SPECIFICATION AND REQUIREMENTS.
8. SANITARY SEWER AND WATER SEPARATION TO BE MIN. 6'.
9. ALL CLEANOUTS IN GREENSPACES MUST BE SET TO FINAL GRADE, INCLUDING THE ADDITION OF LANDSCAPING, AND SET INTO A CONCRETE PAD WITH COVER. CLEANOUTS WITHIN PAVEMENT SHALL BE FLUSH WITH FINISHED PAVEMENT ELEVATION AND HAVE A CAST IRON.
10. REFERENCE LOCAL CODES FOR SANITARY SEWER CLEANOUT REQUIREMENTS. CLEANOUT REQUIRED AT EACH DIRECTIONAL CHANGE AND A MAXIMUM OF 75' SPACING.

LEGEND:

———	PROPERTY LINE
——— OHE ———	PROPOSED OVERHEAD ELECTRIC
— - - - SS - - - - SS —	PROPOSED SANITARY SEWER
— 1"W ——— 1"W —	PROPOSED WATER LINE
——— OHE ———	EXISTING OVERHEAD ELECTRIC
——— UGE ———	PROPOSED UNDERGROUND ELECTRIC

NOTE:

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No	DATE:	DESCRIPTION:

UTILITY LAYOUT

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 05

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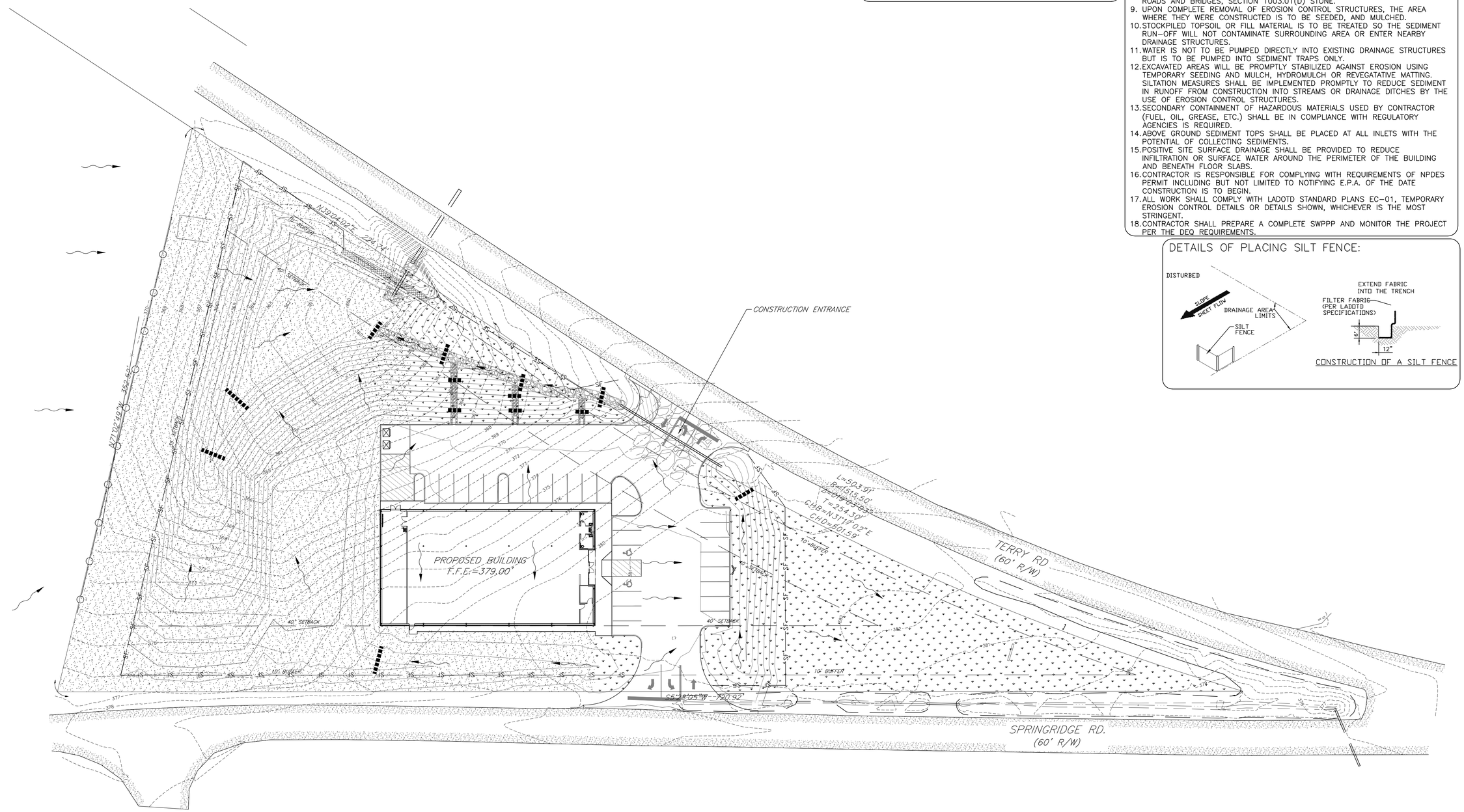
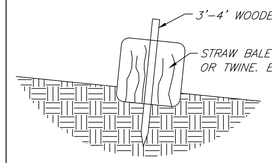
SCALE: 1"=30'



DETAILS OF PLACING HAY CHECK DAM:



LEGEND:

- PROPERTY LINE
- SHEET FLOW DIRECTION
- SF — SF — SILT FENCE
- HAY BALE CHECK DAM
- SOD PER DG PROTOTYPE PLANS
- SEED PER DG PROTOTYPE PLANS

NOTE:

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EROSION CONTROL NOTES:

1. A NOTICE OF INTENT MUST BE FILED WITH ALL LOCAL REGULATORY AGENCIES BEFORE ANY WORK CAN START.
2. TO REDUCE SEDIMENT IN RUNOFF, EROSION CONTROL STRUCTURES SHALL BE INSTALLED PROMPTLY DURING ALL CONSTRUCTION PHASES.
3. TO ENSURE EROSION CONTROL STRUCTURES WORK PROPERLY, IT IS IMPERATIVE THE SEDIMENT BE REMOVED; THEREFORE, "INSPECTION" AND "MAINTENANCE" OF STRUCTURES IS TO BE PERFORMED ON A REGULAR BASIS.
4. DURING SEDIMENT REMOVAL, THE CONTRACTOR SHALL TAKE CARE TO INSURE THAT STRUCTURAL COMPONENTS OF EROSION CONTROL STRUCTURES ARE NOT DAMAGED AND THUS MADE INEFFECTIVE. IF DAMAGE DOES OCCUR, THE CONTRACTOR SHALL REPAIR THE STRUCTURES AT THE CONTRACTOR'S OWN EXPENSE.
5. SEDIMENT REMOVED FROM SEDIMENT CONTROL STRUCTURES IS TO BE PLACED AT A SITE APPROVED BY THE ENGINEER. IT SHALL BE TREATED IN A MANNER SO THAT THE AREA AROUND THE DISPOSAL SITE WILL NOT BE CONTAMINATED OR DAMAGED BY THE SEDIMENT IN RUN-OFF.
6. ADDITIONAL PROTECTION -- ON-SITE PROTECTION IN ADDITION TO THE ABOVE MUST BE PROVIDED THAT WILL NOT PERMIT SILT TO LEAVE THE PROJECT CONFINES DUE TO UNSEEN CONDITIONS OR ACCIDENT.
7. CONTRACTOR SHALL ENSURE THAT ALL DRAINAGE STRUCTURES, FLUMES, PIPES, ETC. ARE CLEANED OUT AND WORKING PROPERLY AT THE TIME OF ACCEPTANCE.
8. AGGREGATE SURFACING SHALL MEET LADOTD STANDARD SPECIFICATIONS FOR ROADS AND BRIDGES, SECTION 1003.01(D) STONE.
9. UPON COMPLETE REMOVAL OF EROSION CONTROL STRUCTURES, THE AREA WHERE THEY WERE CONSTRUCTED IS TO BE SEEDED, AND MULCHED.
10. STOCKPILED TOPSOIL OR FILL MATERIAL IS TO BE TREATED SO THE SEDIMENT RUN-OFF WILL NOT CONTAMINATE SURROUNDING AREA OR ENTER NEARBY DRAINAGE STRUCTURES.
11. WATER IS NOT TO BE PUMPED DIRECTLY INTO EXISTING DRAINAGE STRUCTURES BUT IS TO BE PUMPED INTO SEDIMENT TRAPS ONLY.
12. EXCAVATED AREAS WILL BE PROMPTLY STABILIZED AGAINST EROSION USING TEMPORARY SEEDING AND MULCH, HYDROMULCH OR REVEGATATIVE MATTING. SILTATION MEASURES SHALL BE IMPLEMENTED PROMPTLY TO REDUCE SEDIMENT IN RUNOFF FROM CONSTRUCTION INTO STREAMS OR DRAINAGE DITCHES BY THE USE OF EROSION CONTROL STRUCTURES.
13. SECONDARY CONTAINMENT OF HAZARDOUS MATERIALS USED BY CONTRACTOR (FUEL, OIL, GREASE, ETC.) SHALL BE IN COMPLIANCE WITH REGULATORY AGENCIES IS REQUIRED.
14. ABOVE GROUND SEDIMENT TOPS SHALL BE PLACED AT ALL INLETS WITH THE POTENTIAL OF COLLECTING SEDIMENTS.
15. POSITIVE SITE SURFACE DRAINAGE SHALL BE PROVIDED TO REDUCE INFILTRATION OR SURFACE WATER AROUND THE PERIMETER OF THE BUILDING AND BENEATH FLOOR SLABS.
16. CONTRACTOR IS RESPONSIBLE FOR COMPLYING WITH REQUIREMENTS OF NPDES PERMIT INCLUDING BUT NOT LIMITED TO NOTIFYING E.P.A. OF THE DATE CONSTRUCTION IS TO BEGIN.
17. ALL WORK SHALL COMPLY WITH LADOTD STANDARD PLANS EC-01, TEMPORARY EROSION CONTROL DETAILS OR DETAILS SHOWN, WHICHEVER IS THE MOST STRINGENT.
18. CONTRACTOR SHALL PREPARE A COMPLETE SWPPP AND MONITOR THE PROJECT PER THE DEQ REQUIREMENTS.

DETAILS OF PLACING SILT FENCE:

CONSTRUCTION OF A SILT FENCE

No	DATE:	DESCRIPTION:

EROSION CONTROL LAYOUT

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT: DOLLAR GENERAL BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 06

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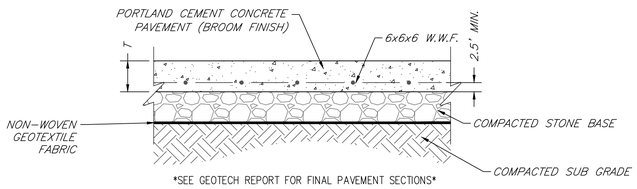
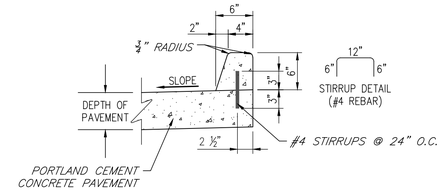
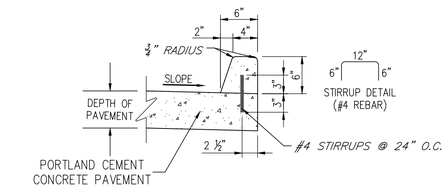


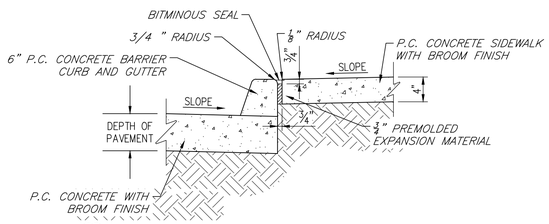
1 P.C. CONCRETE PAVEMENT SECTION
SEE GEOMETRIC LAYOUT FOR THICKNESS SCALE: 1" = 1'



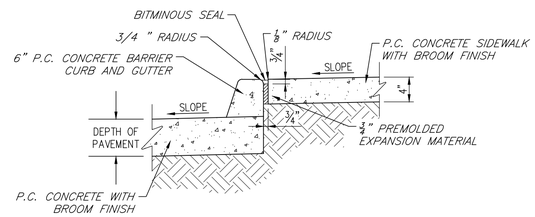
2 6" P.C. CONCRETE BARRIER SPILLOUT CURB
SCALE: 1" = 1'



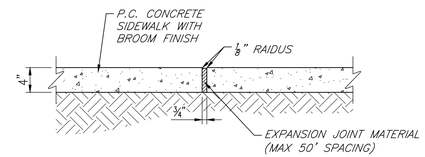
3 6" P.C. CONCRETE BARRIER CURB & GUTTER
SCALE: 1" = 1'



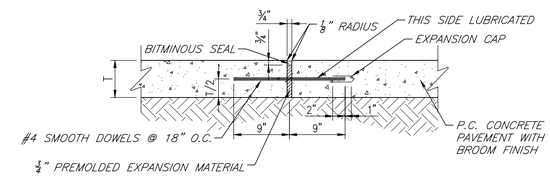
4 TYPICAL SECTION – SIDEWALK / CURB & GUTTER
(6" BARRIER CURB & GUTTER – 4" SIDEWALK) SCALE: 1" = 1'



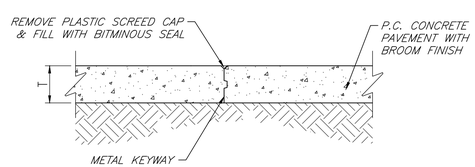
5 TYPICAL SECTION – SIDEWALK / SPILLOUT CURB
(6" BARRIER SPILLOUT CURB – 4" SIDEWALK) SCALE: 1" = 1'



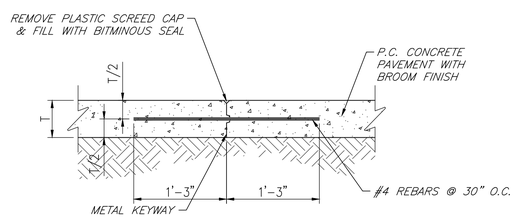
6 TYPICAL SIDEWALK EXPANSION JOINT
(4" P.C. CONCRETE SIDEWALK) SCALE: 1" = 1'



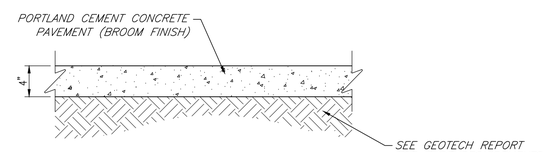
7 TYPICAL TRANSVERSE EXPANSION JOINT (E.J.)
SCALE: 1" = 1'



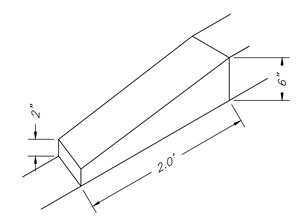
8 TYPICAL TRANSVERSE CONSTRUCTION JOINT (C.J.)
SCALE: 1" = 1'



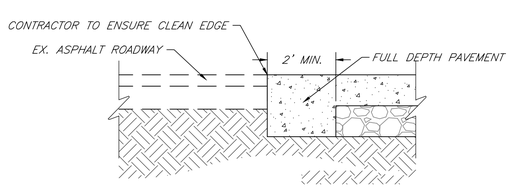
9 TYPICAL TRANSVERSE LONGITUDINAL JOINT (L.J.)
SCALE: 1" = 1'



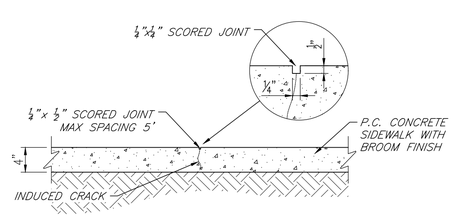
10 SIDEWALK PAVEMENT SECTION
SCALE: 1" = 1'



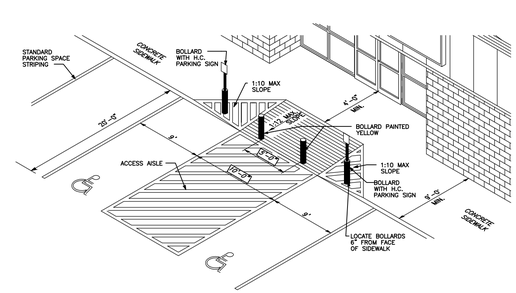
11 TRANSITION CURB
SCALE: NTS



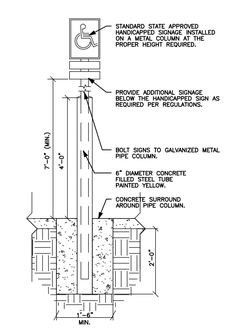
12 CONCRETE TO ASPHALT CONNECTION
SCALE: NTS



13 TYPICAL DUMMY (CONTROL) JOINT
(4" P.C. CONCRETE SIDEWALK) SCALE: 1" = 1'



14 TYPICAL HANDICAP PARKING
SCALE: N.T.S.



15 HANDICAP PARKING SIGN
SCALE: N.T.S.

No	DATE:	DESCRIPTION:

DETAILS

KYLE HAIGLER
LICENSED PROFESSIONAL ENGINEER
34172
STATE OF MISSISSIPPI
10.2.25

PROJECT:
DOLLAR GENERAL
BYRAM, MS

CLIENT:
DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 07A

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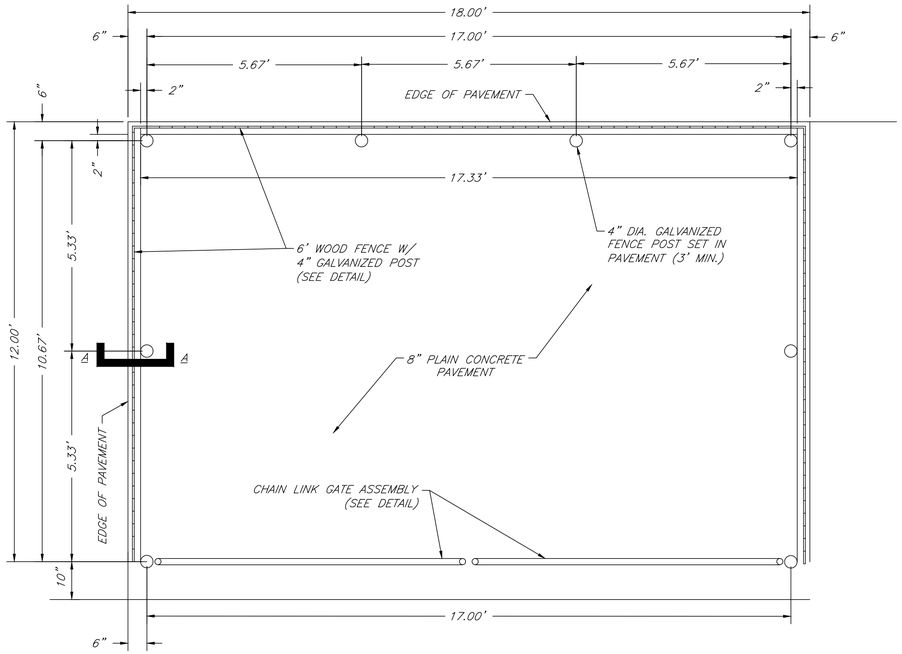
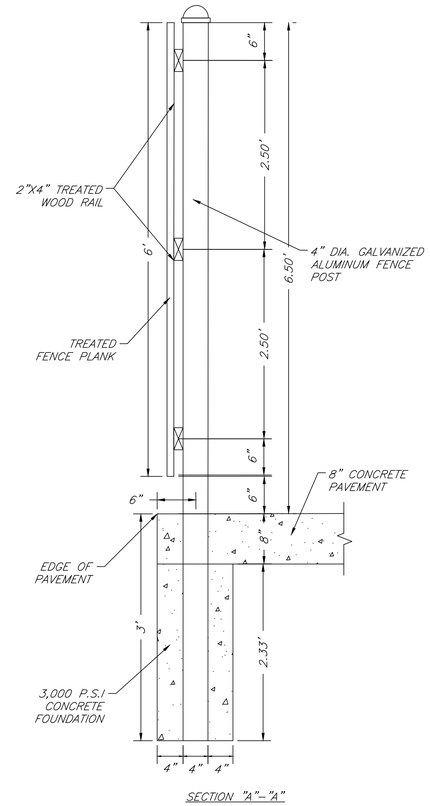


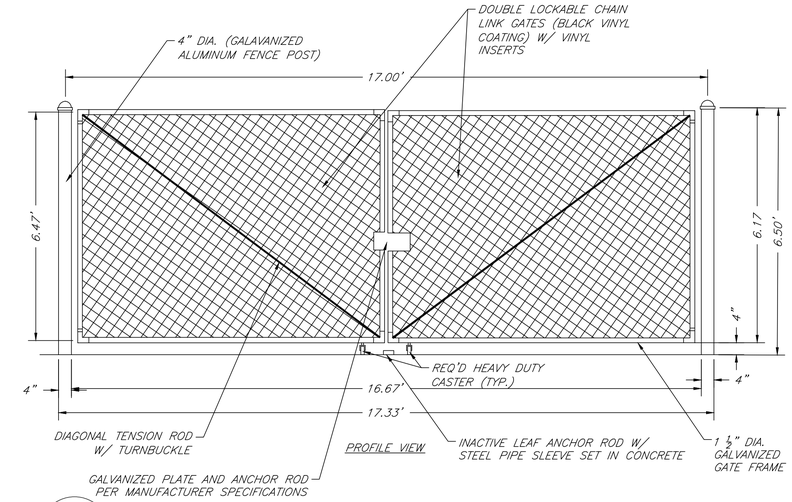
17 DUMPSTER ENCLOSURE LAYOUT

SCALE: NTS



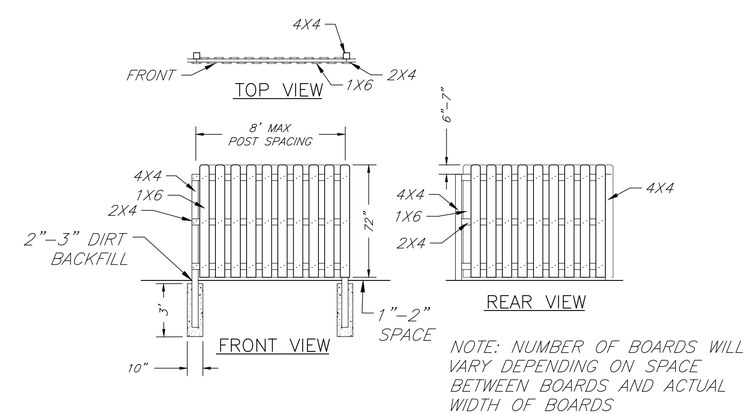
DUMPSTER ENCLOSURE NOTES:

THE CHAIN LINK USED FOR THE DUMPSTER ENCLOSURE GATE SHALL BE COATED WITH BLACK VINYL COLOR-COATING. CHAIN LINK TO BE UV-STABLE COLOR-COATED TO ENSURE DURABILITY AND MINIMIZE COLOR FADING. ALL FENCE POSTS AND FRAMEWORK SHALL BE PRIMED AND PAINTED BLACK TO MATCH THE VINYL COATING OF THE CHAIN LINK. GATE CHAIN LINK SHALL INCLUDE BLACK PVT FENCE SLATS TO PROVIDE SCREENING OF DUMPSTER ENCLOSURE INTERIOR.



18 DUMPSTER ENCLOSURE CHAIN LINK FENCE

SCALE: NTS



TREATED PINE (USE GALVANIZED NAILS FOR FASTENING)

20 PRIVACY FENCE

SCALE: NTS

No	DATE:	DESCRIPTION:

DETAILS

KYLE HAIGLER LICENSED PROFESSIONAL ENGINEER 34172 STATE OF MISSISSIPPI 10.2.25

PROJECT: DOLLAR GENERAL BYRAM, MS

CLIENT: DORSEY DEVELOPMENT 3636 N. CAUSEWAY BLVD. SUITE 200 METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. IF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 07B

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30 0 30 60

SCALE: 1"=30'

LEGEND:

- PROPERTY LINE
- SEED
- SOD
- 4" SIDEWALK

PLANT AND MATERIAL SCHEDULE

QUANTITY	SIZE	PLANT / MATERIAL NAME AND DESCRIPTION
960 SF	–	Bed Preparation (square feet) 6" planting soil over 8" loosened topsoil. Mix/till top 4" of topsoil with first 3" of imported planting soil, then add remaining 3" of imported planting soil
2,250 SF	–	Hardwood Mulch, shredded (square feet) 3" thick layer in all planting areas and 2x rootball diameter ring around all trees
15 SF	–	Gravel Flume (square feet) 1"–2" river rock; 3" depth layer over non–woven filter fabric. Install at curb cuts, 18" wide through planting bed
20,850 SF	–	Sod – Bermuda 'Discovery' certified weed and pest free
60,500 SF	–	Seed – Common Bermuda Seed – Hydro–seeded Applied at a rate of 2.5 lbs (dry weight) / 1000 square feet. Install in areas labeled on plan and any area disturbed by construction
65	3 GAL	Dwarf Burford Holly (Ilex cornuta 'Burfordii Nana') 15"–18" height and spread, dense and compact growth habit
5	30 GAL	Dogwood (Cornus florida) 10"–12' height, 4'–5' spread, 2"–2 1/2" caliper, heavily branched, full canopy
15	65 GAL	Magnolia 'D.D. Blanchard' (Magnolia grandiflora 'D.D. Blanchard') 12'–14' height, 5'–7' spread, 3"–3 1/2" caliper, heavily branched, full canopy
26	65 GAL	Shumard Oak (Quercus shumardii) 12'–15' height, 5'–8' spread, 3 1/2" caliper, straight trunk, heavily branched, heavy canopy
13	65 GAL	Tulip Poplar (Liriodendron tulipfera) 12'–15' height, 5'–8' spread, 3 1/2" caliper, straight trunk, heavily branched, heavy canopy
11	65 GAL	White Oak (Quercus alba 12'–15' height, 5'–8' spread, 3 1/2" caliper, straight trunk, heavily branched, heavy canopy

LANDSCAPE CODE REQUIREMENTS:

CITY OF BYRAM, MS – ARCHITECTURAL DESIGN STANDARDS
PARKING AREA LANDSCAPING AND SCREENING

STREET FRONTAGE

- TREE PLANTING: There shall be a min. of (1) large deciduous tree for every 35 LF of road frontage.

  REQUIRED (SPRINGRIDGE RD): 721 LF/ 35' = 21 TREES
  PROVIDED: 21 TREES

  REQUIRED (TERRY RD): 729 LF/ 35' = 21 TREES
  PROVIDED: 21 TREES

PARKING AREAS – ISLANDS

- TREE PLANING: There shall be a min. of (1) medium deciduous tree per parking island.

  PROVIDED: (SEE PLAN)

PARKING AREAS – SCREENING

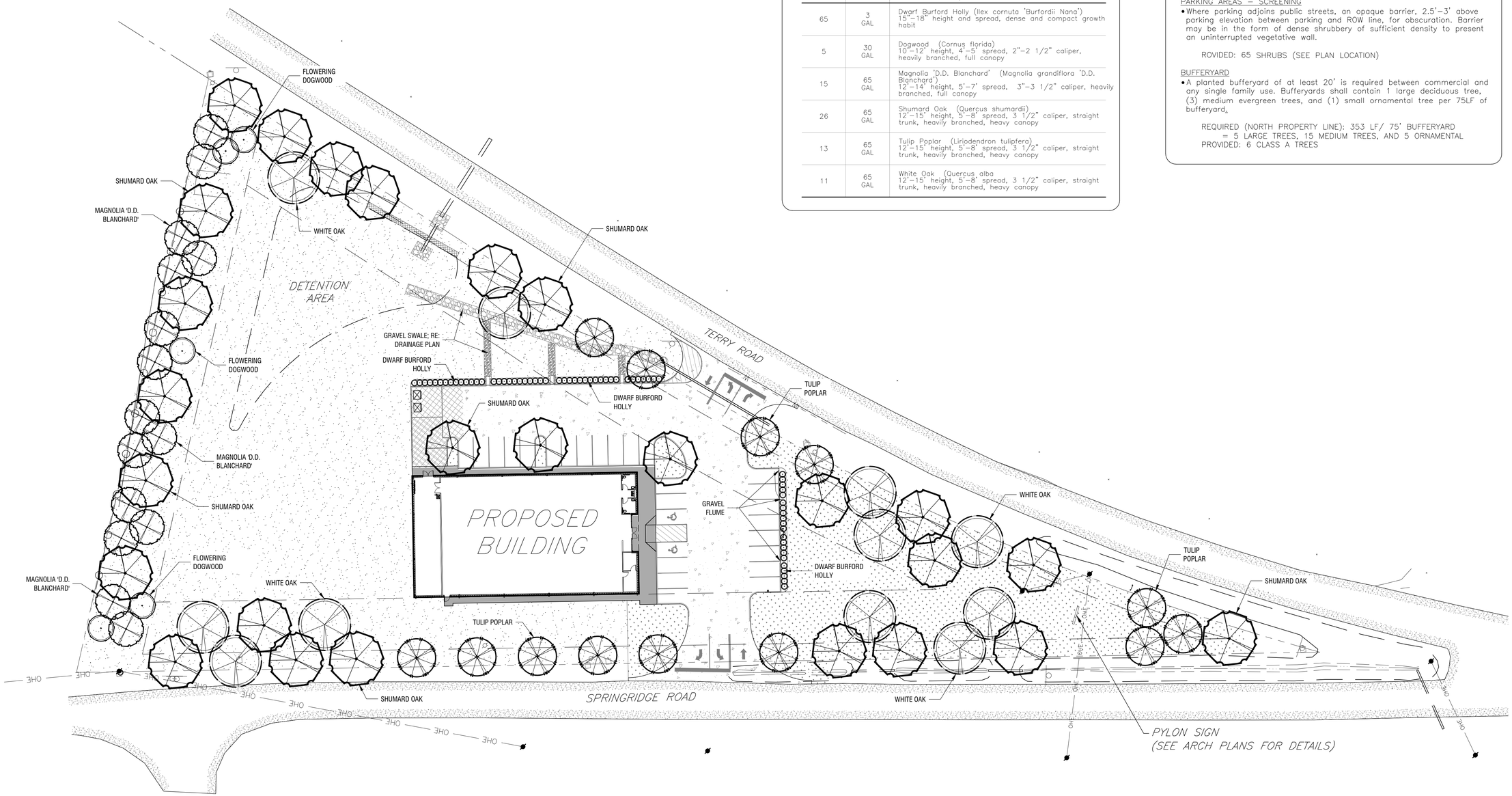
- Where parking adjoins public streets, an opaque barrier, 2.5'–3' above parking elevation between parking and ROW line, for obscuration. Barrier may be in the form of dense shrubbery of sufficient density to present an uninterrupted vegetative wall.

  ROVIDED: 65 SHRUBS (SEE PLAN LOCATION)

BUFFERYARD

- A planted bufferyard of at least 20' is required between commercial and any single family use. Bufferyards shall contain 1 large deciduous tree, (3) medium evergreen trees, and (1) small ornamental tree per 75LF of bufferyard.

  REQUIRED (NORTH PROPERTY LINE): 353 LF/ 75' BUFFERYARD
  = 5 LARGE TREES, 15 MEDIUM TREES, AND 5 ORNAMENTAL
  PROVIDED: 6 CLASS A TREES



No.	DATE:	DESCRIPTION:

LANDSCAPE PLAN

REGISTERED LANDSCAPE ARCHITECT
JACOB HAYNES
754
STATE OF MISSISSIPPI
03/10/2023

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA. 70808
(225) 769–3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 08

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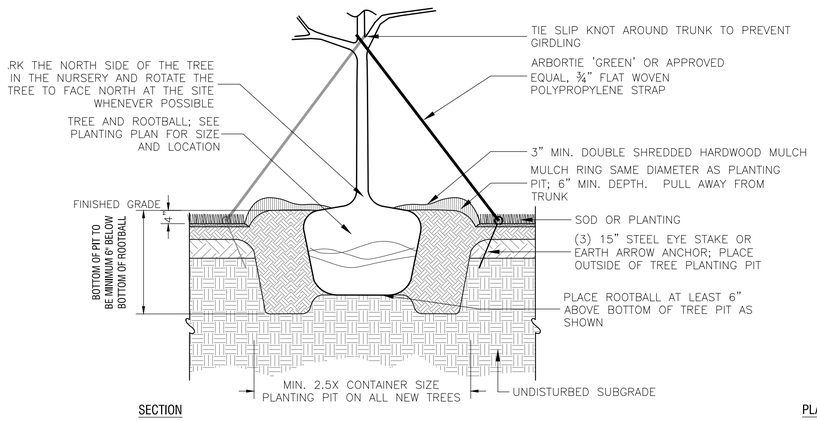
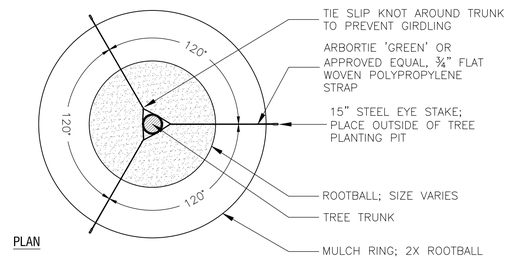


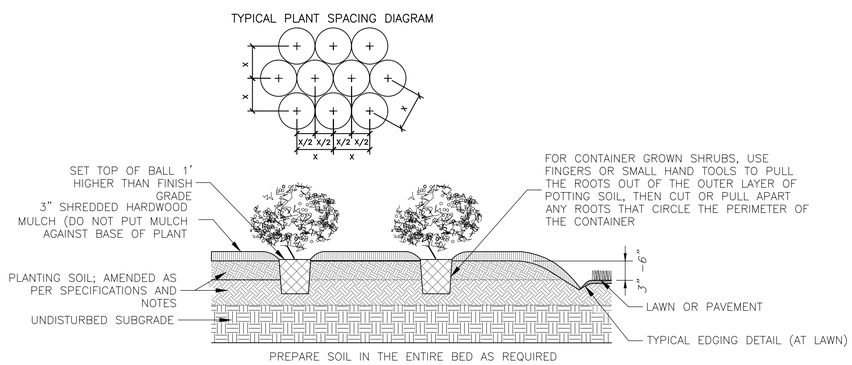
SECTION



PLAN

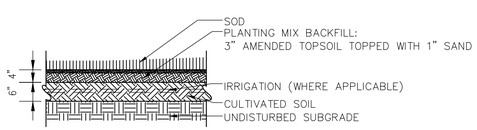
1 TREE PLANTING (TYPICAL)

SECTION — SCALE: 1/2" = 1'-0"



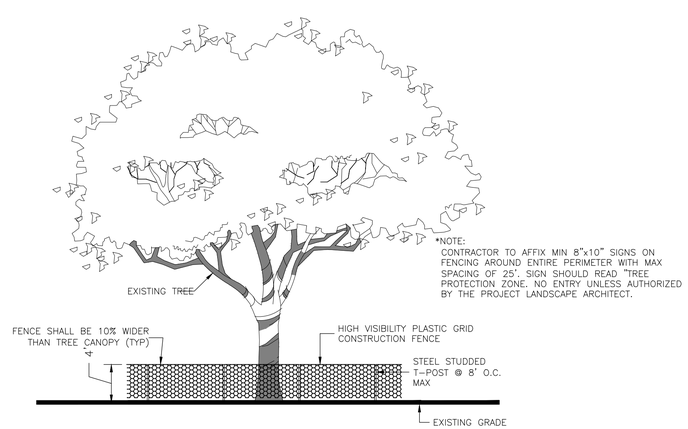
2 SHRUB PLANTING (TYPICAL)

SECTION — SCALE: 1/2" = 1'-0"



3 LAWN PLANTING (TYPICAL)

SECTION — SCALE: 1/2" = 1'-0"



4 TREE PROTECTION FENCING

ELEVATION — SCALE: 1/8" = 1'-0"

GENERAL PLANTING NOTES:

1. LOCATE ALL UTILITIES ON SITE PRIOR TO COMMENCING WORK. ANY DAMAGE DONE TO EXISTING OR NEW UTILITIES SHALL BE REPAIRED OR REPLACED AT NO ADDITIONAL COST TO OWNER.
2. CONTRACTOR SHALL PERFORM ALL WORK IN ACCORDANCE WITH THE APPLICABLE RULES AND REGULATIONS REQUIRED BY LOCAL AND STATE JURISDICTION. CONTRACTOR SHALL PROVIDE ALL INSPECTIONS AND PERMITS AS REQUIRED BY FEDERAL, STATE AND LOCAL AUTHORITIES.
3. ALL LANDSCAPING SHALL BE INSTALLED IN ACCORDANCE WITH THE RULES OF GOOD ARBORICULTURAL PRACTICE AS SET FORTH BY ANSI A300 AND ANSI Z60.1
4. PLANTS SHALL BE SPECIMEN QUALITY, FULL POT AND HEAD, SYMMETRICAL FOLIAGE AND BRANCHING STRUCTURE. SHRUBS SHALL BE FULL TO GROUND.
5. PLANT MATERIAL OF THE SAME SPECIES SHALL BE MATCHING IN CHARACTER AND SIZE, OBTAINED FROM THE SAME SOURCE. PLANT MATERIAL SHALL BE TRUE TO NAME, VARIETY AND SIZE. ALL PLANT MATERIAL SHALL BE SUBSTANTIALLY FREE OF DAMAGING INSECTS AND DISEASES, WEED-FREE, IN GOOD-LIVING CONDITION.
6. ANY CHANGES IN PLANT MATERIAL SIZE, QUANTITY, SPECIES OR VARIETY MUST BE APPROVED BY THE OWNER AND/OR LANDSCAPE ARCHITECT PRIOR TO INSTALLATION. ANY VARIANCE FROM SPECIFIED PLANT MATERIALS WILL BE REJECTED WITHOUT THE PRIOR WRITTEN AUTHORIZATION FROM THE OWNER AND/OR LANDSCAPE ARCHITECT
7. PLANTING SOIL SHALL CONSIST OF EXISTING ON-SITE TOPSOIL (SANDY LOAM WITH pH 6.0-7.0 AND FREE OF PESTS AND WEEDS) OR IMPORTED MANUFACTURED SOIL (PRODUCED BY BLENDING LOAM, SAND, AND STABILIZED ORGANIC AMENDMENTS) PROVIDING A SOIL MIXTURE SUITABLE FOR BEST GROWTH OF PLANT MATERIAL.
8. CONTRACTOR SHALL COMPLETELY REMOVE EXISTING ASPHALT PAVEMENT BASE DOWN TO NATIVE SOIL IN LANDSCAPE AREAS AND REPLACE WITH ACCEPTABLE TOPSOIL OR PLANTING SOIL AS NEEDED TO ACHIEVE FINAL GRADE.
9. STAKE OUT ALL TREE LOCATIONS FOR APPROVAL BY THE OWNER'S REPRESENTATIVE PRIOR TO INSTALLATION. ALL TREES AS SHOWN ON PLAN.
10. COORDINATE LANDSCAPE WORK WITH THE WORK OF OTHER TRADES ON THE SITE.
11. ENTIRE AREA SHALL BE GRADED TO FINISH GRADE PRIOR TO SCHEDULING PLANTING OR LAWN INSTALLATION. ALL AREAS SHALL RECEIVE A FINISHED GRADE THAT ALLOW FOR POSITIVE DRAINAGE. NO STANDING WATER IS ALLOWED UNLESS OTHERWISE NOTED.
12. CONTRACTOR SHALL BE RESPONSIBLE FOR THE DELIVERY SCHEDULE AND PROTECTION BETWEEN DELIVERY AND PLANTING PER SPECIFICATIONS TO MAINTAIN HEALTHY PLANTING CONDITIONS.
13. CONTRACTOR SHALL MAINTAIN HEALTHY PLANT MATERIAL UNTIL PROJECT SUBSTANTIAL COMPLETION. ALL PLANT MATERIAL SHALL BE GUARANTEED FOR A MIN. OF 3 MONTHS STARTING AT THE DATE OF SUBSTANTIAL COMPLETION. LANDSCAPE CONTRACTOR SHALL WATER ALL PLANT MATERIAL INCLUDING SOD AND HYDRO-SEEDED AREAS DURING MAINTENANCE PERIOD.
14. QUANTITIES ARE GIVEN FOR INFORMATIONAL PURPOSES ONLY. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PERFORMING AN INDEPENDENT TAKE-OFF TO DETERMINE QUANTITIES THAT MEET DESIGN INTENT.
15. FINISHED GRADE FOR SOD MUST BE WITHIN ½" INCH OF THE TOP OF THE ADJACENT PAVEMENT. SOD MUST BE ROLLED AND PLACED JOINT-TO-JOINT, STAGGERED.
16. ALL SOD MUST BE FREE OF PESTS SUCH AS ARMY WORMS AND DISEASE (MOLD, FUNGUS, ETC.). PESTICIDE APPLICATIONS ARE PERMITTED BY A LICENSED PESTICIDE CONTRACTOR.
17. CONTRACTOR IS RESPONSIBLE FOR TURF ESTABLISHMENT IN ALL AREAS DISTURBED BY CONSTRUCTION, UNLESS SPECIFIED OTHERWISE.
18. CONTRACTOR SHALL USE A 3-MONTH RELEASE GRANULATED FERTILIZER, TILLED IN THE LANDSCAPE PLANTING SOIL. FERTILIZER SHALL BE 10-12-12 OR OTHER APPROVED BLEND, APPLIED AT THE RATE RECOMMENDED BY THE MANUFACTURER.

TREE PROTECTION NOTES:

1. BEFORE COMMENCING WORK, TREES THAT ARE TO BE SAVED SHALL BE PROTECTED FROM DAMAGE BY PLACEMENT OF FENCING FLAGGED FOR VISIBILITY. NO WORK SHALL BEGIN UNTIL THIS REQUIREMENT IS FULFILLED.
2. TREE PROTECTION FENCING SHALL EXTEND AT LEAST TO THE LIMITS OF THE TREE CANOPY OR DRIPLINE. WHERE CONSTRUCTION ENCROACHES INTO DRIPLINE, LIMIT WORK AREA TO THE MINIMUM EXTENTS POSSIBLE.
3. IN ORDER TO AVOID DAMAGE TO ROOTS, BARK , OR LOWER BRANCHES, NO TRUCK OR OTHER EQUIPMENT SHALL BE DRIVEN OR PARKED WITHIN DRIP LINE OF ANY TREE, UNLESS TREE OVER SPREADS PAVED AREA.
4. DURING CONSTRUCTION, AREA WITHIN DRIP LINE SHALL BE MULCHED WITH 3"-4" HARDWOOD MULCH.
5. USE PRECAUTIONARY MEASURES WHEN PERFORMING WORK AROUND TREES.
6. ADJUST DEPTH OF EARTHWORK AND TOPSOIL WHEN WORKING IMMEDIATELY ADJACENT TO AFOREMENTIONED FEATURES IN ORDER TO PREVENT DISTURBING TREE ROOTS.
7. TRENCHING: WHEN TRENCHING OCCURS AROUND TREES TO REMAIN, TREE ROOTS LARGER THAN 1" SHALL NOT BE CUT. A TRENCH SHALL BE TUNNELED UNDER OR AROUND ROOTS BY CAREFUL HAD DIGGING WITHOUT INJURY TO ROOTS. NO CONDUIT OR UNDERGROUND UTILITIES WILL BE PLACED WITHIN 10 FEET OF PROTECTED TREES.
8. LOWERING GRADES: IN AREAS WHERE GRADE IS TO BE LOWERED, OR WHERE EXCAVATION IS NEEDED FOR FOOTINGS OR SLABS, REGRADING WORK SHALL BE DONE BY HAND TO ELEVATION INDICATED ON CONSTRUCTION DRAWINGS. ROOTS LARGER THAN 1" AS REQUIRED SHALL BE CUT CLEANLY BELOW FINISHED GRADE AND SCARS COVERED WITH TREE PAINT.
9. EXPOSED OR BROKEN ROOTS SHALL BE CUT CLEAN AND COVERED WITH TOPSOIL.

No	DATE:	DESCRIPTION:

LANDSCAPE DETAILS

REGISTERED LANDSCAPE ARCHITECT
JACOB HAYNES
754
STATE OF MISSISSIPPI
03/04/2025

PROJECT: DOLLAR GENERAL
BYRAM, MS

CLIENT: DORSEY DEVELOPMENT
3636 N. CAUSEWAY BLVD. SUITE 200
METAIRIE, LA 70002

SJBGroup
5344 BRITTANY DR
BATON ROUGE, LA 70808
(225) 769-3400
LOUISIANA LICENSES:
SURVEYING FIRM NO. VF 390
ENGINEERING FIRM NO. EF 2119

PROJECT NO: 100116.82

DRAWING NO: 09

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CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.a

FOR: Approval of Minutes of the Regular Work Session of the Mayor and Board of Aldermen held October 6, 2025

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
2025 10.6 ws.pdf

CITY OF BYRAM
MINUTES OF THE REGULAR WORK SESSION
OF THE MAYOR AND BOARD OF ALDERMEN
MONDAY, OCTOBER 6, 2025, 6:30 PM
City Hall: 5901 Terry Road, Byram, MS

1. Welcome and Call to Order
Mayor Pro Tem Erma Johnson called the meeting to order at 6:30 p.m.

2. Roll Call
Present: Erma Johnson, Mayor Pro Tem
Diandra Hosey Sanders, Alderman, Ward II
Robert Amos, Alderman, Ward III
Teresa Mack, Alderman, Ward IV
Roschelle Gibson, Alderman, Ward V
Chris Carson, Alderman, Ward VI
Roshunda Harris-Allen, Alderman At Large
Julia Kraft, City Clerk
Attorney Zachary Giddy

3. Presented Items

(a) Discussion of bond issue for Sports complex and potential financing options for the remaining balance of phase 1 of the Big Creek Sanitary Sewer Interceptor Project:
Brad C. Davis, Watkins & Eager PLLC,
Nick Schorr, Government Consultants
Ron McMaster, Jr., McMaster & Associates
No Board action taken

(b) Discussion of the 10/9/25 meeting agenda
No Board action taken

Meeting adjourned at 8:11 p.m.

APPROVED: _____ DATE:_____
Richard White, Mayor

ATTEST: _____ DATE:_____
Julia Kraft, City Clerk

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.b

FOR: Approval of Minutes of the Regular Meeting of the Mayor and Board of Aldermen held October 9, 2025

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
2025 10.9.pdf

CITY OF BYRAM
MINUTES OF THE REGULAR MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
THURSDAY, OCTOBER 9, 2025, 7:00 PM
City Hall: 5901 Terry Road, Byram, MS

1. Welcome and Call to Order
Mayor Richard White called the meeting to order at 7:00 p.m.

2. Invocation
The Invocation was given by Public Works Director Dexter Shelby

3. Pledge of Allegiance

4. Roll Call
Present: Richard White, Mayor
Erma Johnson, Mayor Pro Tem
Diandra Hosey Sanders, Alderman, Ward II
Robert Amos, Alderman, Ward III
Teresa Mack, Alderman, Ward IV
Roschelle Gibson, Alderman, Ward V
Chris Carson, Alderman, Ward VI
Roshunda Harris-Allen, Alderman At Large
Julia Kraft, City Clerk
Attorney John Scanlon

5. Presented Items

(a) Approval to amend the agenda to include:
- **under Presented Items: Mr. Jamerial Benson to address the Mayor and Board regarding a request to purchase property owned by the City**
- **under Consent Agenda:**
  - **an invoice from CMPDD for District Assessments**
  - **an invoice from 2B Dirt for the CDBG Drainage Project**
  - **invoices from Born To Pop and Walmart for snack purchases for the October 3rd Movie Night at Davis Road Park**
  - **approval of travel/training for Fire Chief Harry Horton and Deputy Fire Chief Michael Sterling**
- **under Discussion and Action,**
  - **approval to submit a Participation Agreement for the National Opioid Settlement**
    approval for the City to purchase two tables (sixteen chairs) for Elected Officials and Department Heads to attend the Byram Chamber of Commerce's Fall Gala Dinner

Motion to amend the agenda
Moved by Alderman Gibson
Seconded by Alderman Harris-Allen
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

(b) State Representative Fabian Nelson to address the Board regarding School Choice
No Board action taken

(c) Public Hearing for the purpose of determining whether or not a Conditional Use shall be granted to install a manufactured home for caretaker use on parcel no. 4854-410-517, which has an existing residential structure
Mayor Richard White opened the Public Hearing at 7:15 p.m. Persons who addressed the Board were Eric Munden, Building Official, and, through its Minutes, the DRC Committee. Building Official Eric Munden noted two phone calls he had received in opposition to the conditional use, from Mr. Fabian Nelson and Mrs. Carol Anthony Parks, both residents of Parks Road Place. An opportunity to address the Mayor and Board of Aldermen was afforded to those present at the meeting, with Carol Newton of Parks Road Place speaking in opposition. All Public Hearing requirements having been met, Mayor Richard White closed the Public Hearing at 7:22 p.m.
Motion to deny Conditional Use
Moved by Alderman Gibson
Seconded by Alderman Carson
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

(d) Mr. Jamerial Benson to address the Board regarding a request to purchase property owned by the City
Motion to table the discussion until the City can seek two appraisals of the property in question
Moved by Alderman Johnson
Seconded by Alderman Mack
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

6. Approval of Consent Agenda Items
Motion to approve Consent Agenda
Moved by Alderman Gibson
Seconded by Alderman Harris-Allen
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

(a) Approval of Minutes of the Regular Meeting of the Mayor and Board of Aldermen held September 25, 2025

(b) Approval of payment in the amount of $5,466.40 for renewal of MML Membership dues for FY2025-2026 (001-195-622)

(c) Approval of payment in the amount of $7,547.40 to Civic Plus for annual renewal of social media archiving software (001-195-681)

(d) Approval of Municipal Compliance Questionnaire

(e) Approval of payment in the amount of $4,741.00 to Central Mississippi Planning and Development District, District Assessments for FY 2026 (001-195-622)

(f) Approval of Grant Agreement to accept $30,000 from the MS Office of Homeland Security to be used for purchase of ten portable two-way radios for the Police Department

(g) Approval for Sergeant Keith Jordan and Officer Bryan Cavin to attend the Advanced Narcotics Conference in Biloxi, MS, October 28th-30th, 2025 with no registration fees and $996.46 estimated travel expenses (001-200-610)

(h) Approval for Officer Connor Martin to attend a Proactive Drug Overdose Investigations course in Brandon, MS on November 10th-11th 2025 with $425.00 registration fees and no estimated travel expenses (001-200-611)

(i) Approval for Dispatch Supervisor Orlando Redd to attend the Instructor Development Conference in Pearl, MS, December 8th-12th, 2025 with $500.00 registration fee and no estimated travel expenses (001-200-611)

(j) Approval for Officer Shawn Walters to attend the CTS Less Lethal Instructor Conference in Jackson, MS, November 4th-6th, 2025 with $895.00 registration fee and no estimated travel expenses (001-200-611)

(k) Approval to dispose of a 50" Vizio television, Asset #01419, due to it being irreparable - Police Chief David Errington

(l) Approval of payment in the amount of $85,766.00 to J Allen Ford Auto for two 2026 Ford Explorers at 2025-2026 State Vehicle Contract price (001-200-915)

(m) Approval of renewal with Leads Online in the amount of $3,396.00 for Total Track Investigation System for the Police Department (001-200-681)

(n) Approval of renewal of four-year copier lease/maintenance agreement with R.J. Young for the CID printer/copier/scanner in the amount of $81.50 per month (001-200-650)

(o) Approval of Order authorizing an Unmarked Vehicle in the Police Department

(p) Approval of proposal in the amount of $63.75 per month for 48 months from Republic Services for dumpster service at the Police Department (001-200-681)

(q) Approval for Fire Chief Harry Horton and Assistant Fire Chief Michael Sterling to attend the 2025 Mid-Winter Chiefs Conference in Natchez, MS, December 2 - 3, 2025 with registration fee of $100.00 each and estimated travel expenses of $550.00 each (001-260-610/611)

(r) Approval of payment in the amount of $2,082,705.29 to Hemphill Construction, Pay Application No. 5 for the Big Creek Sanitary Sewer Interceptor Project (302-700-907)

(s) Approval of payment in the amount of $17,056.30 to Guest Consultants for engineering services related to the East Siwell Road sewer line, the project to desludge the first cell of the sewer interceptor, and the CDBG drainage project (001-301-602, 001-195-602, 400-700-602)

(t) Approval of payment in the amount of $211,104.59 to 2B Dirt and Contracting, Pay Application No. 2 for the CDBG Drainage Project (001-301-906)

(u) Approval for Elected Officials to attend the MML Small Town Conference in Philadelphia, MS, October 15th - 16th, 2025 with $150.00 each registration fees and $396.80 each estimated travel expenses (001-100-610/611)

(v) Approval of purchases of snacks and drinks for the October 3rd Movie Night at Davis Road Park from Walmart in the amount of $111.28 and from Born To Pop in the amount of $175.00 (001-100-646)
Note: item (v) purchases were covered by a donation to be approved on the next agenda

7. Discussion and Action

(a) Approval of Claims Docket in the amount of $1,111,800.57 from 9/17/25 - 10/01/25
Motion to approve Claims Docket
Moved by Alderman Gibson
Seconded by Alderman Carson
Ayes: Johnson, Hosey Sanders, Amos, Gibson, Carson, Harris-Allen
Nays: Mack
Motion Passed

(b) Discussion of sponsorship of Terry High School Bulldogs Boys Basketball (001-100-646)
Motion to sponsor Terry High School Bulldogs Boys Basketball in the amount of $250.00, thereby bringing favorable notice to the City and opportunities therein
Moved by Alderman Gibson
Seconded by Alderman Harris-Allen
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

(c) Approval to submit a Participation Agreement for the National Opioid Settlement with Secondary Manufacturers (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun and Zydus)
Motion to approve
Moved by Alderman Johnson
Seconded by Alderman Gibson
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

(d) Approval of payment in the amount of $800.00 to the Byram Chamber of Commerce for the City to purchase two tables (sixteen chairs) for Elected Officials and Department Heads to attend the Byram Chamber's Fall Gala Dinner (001-100-646)
Tabled until the October 23rd meeting

(e) Department Heads monthly reports
No Board action taken

8. Public Comments *Byram residents may address the Board at this time, provided they have signed in with their name and address. Discussion will be limited to three (3) minutes per person*

9. Announcements

(a) Monday, October 20th - National Night Out at Lake Dockery

(b) Thursday, October 23rd - Regular Meeting of the Mayor and Board of Aldermen, 7:00 p.m. at City Hall

(c) Monday, October 27th - Our Town, Our Events community meeting, 6:00 p.m. at City Hall

(d) Thursday, October 30th - Read For A Treat at Davis Road Park, presented by the Junior Auxiliary of Byram-Terry

(e) Friday, October 31st - Trunk or Treat at the Fire Station on Byram Parkway beginning at 6:00 p.m.

(f) Saturday, November 22nd, the Mayoral Health Council presents its first Annual Turkey Trot 5K Run/Walk for Alzheimer's, beginning at Country Woods Baptist Church

10. Adjourn
Motion to adjourn at 7:58 p.m.
Moved by Alderman Gibson
Seconded by Alderman Carson
Ayes: Johnson, Hosey Sanders, Amos, Mack, Gibson, Carson, Harris-Allen
Motion Passed

APPROVED: _____ DATE:_____
Richard White, Mayor

ATTEST: _____ DATE:_____
Julia Kraft, City Clerk

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.c

CONSENT AGENDA: $12,730.80

FOR: Approval of payment in the amount of $12,730.80 to Fifth Asset, Inc. for annual renewal of DebtBook Financial Software (001-140-650)

DISTRIBUTION: 001-140-650

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
DebtBook.pdf

Invoice #DB2003683

DebtBook is a self-reporting partner to buying cooperatives and agencies such as Omnia Partners, BuyBoard, Washington Learning Source, and TIPS. Please reach out to AR@debtbook.com if you have any questions regarding your purchase.

From

Fifth Asset, Inc. dba DebtBook
PO Box 667950
Charlotte, NC 28266
704-672-5434
AR@debtbook.com

Invoice Summary

Invoice Number	DB2003683
Date	10/09/2025
Terms	Net 30
Due Date	11/08/2025
Amount Due (USD)	$ 12,730.80

Bill To

Byram, MS
5901 TERRY RD
BYRAM, MS 39272-8910
United States

Ship To

Byram, MS
5901 TERRY RD
BYRAM, MS 39272-8910
United States

Item / Description	Amount
Tier 1 - Debt Management This is your subscription fee for Tier 1 - Debt Management for the term starting 11/09/2023 and ending 11/08/2026. You are being billed annually.	6,365.40
Tier 1 - Lease and SBITA Management This is your subscription fee for Tier 1 - Lease and SBITA Management for the term starting 11/09/2023 and ending 11/08/2026. You are being billed annually.	6,365.40
Amount Due (USD)	$ 12,730.80

We appreciate electronic payments:

Bank Name: Wells Fargo NA

Bank Address: 420 Montgomery, San Francisco, CA 94104
Bank Phone Number: 704.335.5878
Account Name: Fifth Asset, Inc.
ACH Routing Number: 053000219
Swift/BIC Code: WFBIUS6S
Account Number: 5791235996
Account Type: Checking
CHIPS: 0407

To pay by check please use the below mailing address, and allow 5-7 business days for delivery.

RECEIVED
OCT 20 2025

Fifth Asset, Inc dba DebtBook
PO Box 667950
Charlotte, NC 28266

Please email AR@debtbook.com for ACH or wire verification, questions about your bill or to remit a tax exemption certificate.

If a PO# is referenced, it is for administrative purposes only

Cynthia Elabor

From: Fifth Asset, Inc. dba DebtBook <AR@debtbook.com>
Sent: Wednesday, October 15, 2025 12:00 PM
To: Julia Kraft; Cynthia Elabor; Angela Richburg
Subject: [External]✅ Fifth Asset, Inc. dba DebtBook Invoice DB2003683 for 12,730.80
Attachments: invoice_DB2003683.pdf

Amount Due: 12,730.80 USD

View and Pay Online

DebtBook

Invoice #DB2003683 from Fifth Asset, Inc. dba DebtBook

Greetings Byram, MS,

Please find attached, a copy of your invoice due. **W9 and banking verification** is available by clicking **View and Pay online** above or below.

Please note our banking details for wires and ACH payments below:

Bank Name: Wells Fargo NA
Bank Address: 420 Montgomery, San Francisco, CA 94104
Bank Phone Number: 704.335.5878
Account Name: Fifth Asset, Inc.
ACH Routing Number: 053000219
Swift/BIC Code: WFBIUS6S
Account Number: 5791235996
Account Type: Checking
CHIPS: 0407

Payment by credit card is available in the View and Pay Online link.

If you need additional information on making payments please let us know.

The invoice for your subscription, in accordance with your agreement is attached.

Invoice Amount: 12,730.80
Invoice Due Date: 11/08/2025

DebtBook is a self-reporting partner to buying cooperatives and agencies such as Omnia Partners (14-03), BuyBoard (692-23), Washington Learning Source, and TIPS. Please reach out to AR@debtbook.com if you have any questions regarding your purchase.

Invoice Summary	
Customer:	Byram, MS
Invoice Number:	DB2003683
Date:	10/09/2025
Due Date	11/08/2025
Terms:	Net 30
Amount Due (USD):	$ 12,730.80

To pay by ACH or wire:

Bank Name: Wells Fargo NA

Bank Address: 420 Montgomery, San Francisco, CA 94104
Bank Phone Number: 704.335.5878
Account Name: Fifth Asset, Inc.
ACH Routing Number: 053000219
Swift/BIC Code: WFBIUS6S
Account Number: 5791235996
Account Type: Checking
CHIPS: 0407
Payment Network ID (Bill.com): 0215529485159283

You may also pay by credit card via the link above.

To pay by check please use the below mailing address and allow 5-7 business days for delivery.

Fifth Asset, Inc dba DebtBook

PO Box 667950

Charlotte, NC 28266

- The Fifth Asset, Inc. dba DebtBook Finance Team

Please click the View and Pay Online to download our W9.

If a PO# is referenced, it is for administrative purposes only

Download PDF

View and Pay Online

THIS EMAIL IS FROM AN EXTERNAL SENDER. DO NOT click links, open attachments, or provide any information if the sender is unknown or the email is unexpected.

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.d

FOR: Acceptance of donation in the amount of $350.00 from McMaster & Associates for the October 3rd Outdoor Movie Night at Davis Road Park

INTRODUCED BY: City Clerk Julia Kraft

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.e

FOR: Acceptance of donations in the amount of $3,950.00 for the 1st Annual Turkey Trot from BankPlus, Richard's Front Wheel Drive, Members Exchange Federal Credit Union, Mills, Scanlon, Dye & Pittman, Fleetway Market, Raising Cane's, McMaster & Associates, Inc., Johnson & Son Enterprises, LLC, Cadence Bank, River Remedy and Majestiq Moments Event Planning by Shelia, LLC

INTRODUCED BY: City Clerk Julia Kraft

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.f

CONSENT AGENDA: $19,990.58

FOR: Approval of quote in the amount of $19,990.58 from The Southern Connection to install emergency equipment in two new police units (001-200-915)

DISTRIBUTION: 001-200-915

INTRODUCED BY: Chief of Police David Errington

ATTACHMENTS:

File Name
Capital Outlay for Police Trucks.pdf

Printed: 10/10/2025 11:44:58 AM
Store: 1

QUOTE

Sales Order #11813A
Quoted: 10/10/2025

The Southern Connection Police Supplies
274 Commerce Park Dr, Suite M
Ridgeland, MS 39157
tscps@bellsouth.net
(601) 853-3106

Bill To: BYRAM POLICE DEPT.
BYRAM POLICE DEPT.
141 Southpointe Drive
Byram, MS 39272
601-372-2327
derrington@byram-ms.us; UTILLMAN@BYRAM-MS.

Order Status: Open

Workstation: 0

INSTRUCTIONS: 2 FORD PIUT

Item Name	Attribute	Size	Qty	Price	Ext Price	Lookup	Item #
FS ALLEGIANT LIGHTBAR	DUAL	53	2	$1,395.00	$2,790.00	ALGT53J-17107747	44213
FS HOOK KIT			2	$0.00	$0.00		44221
FS PATHFINDER SIREN	CONSOLE	KNOB	2	$932.00	$1,864.00	PF200	44222
FS SPEAKER			2	$0.00	$0.00	ES100C	44236
FS OBD CABLE			2	$100.00	$200.00		44231
FS MICROPULSE ULTRA	DUAL	ULTRA 6	8	$120.00	$960.00	MPS62U-	44242
PUSH BUMPER							
FS MICROPULSE ULTRA	DUAL	ULTRA 6	4	$120.00	$480.00	MPS62U-	44242
SIDE GLASS							
FS MICROPULSE ULTRA	TRI	ULTRA 6	4	$130.00	$520.00	MPS63U-	44243
TAG							
FS MICROPULSE BRACKET			2	$40.00	$80.00		44254
BUMPER 45DEG PAIR							
FS MICROPULSE BRACKET			4	$20.00	$80.00		44254
SIDE GLASS L							
JOTTO DESK CONSOLE	MAX DEPT	PIUT 20+	2	$530.00	$1,060.00	425-6512	24399
20" CONSOLE							
FEDSIG FACEPLATE			2	$0.00	$0.00		13249
MOTOROLA FACEPLATE			2	$0.00	$0.00		13249
BLANKS			2	$0.00	$0.00		13249
BLANKS			2	$0.00	$0.00		13249
BLANKS			2	$0.00	$0.00		13249
JOTTO CUP HOLDER			2	$45.62	$91.25	425-6729	8164
CUP HOLDER							
JOTTO ARM REST	CONSOLE		2	$71.66	$143.33	425-0029	8163
JOTTO A-MOD COMP STAND	PIUT20		2	$570.00	$1,140.00	425-5699/4143	31069
A-MOD COMPUTER STAND PASS MOUNT							
JOTTO GUN RACK	PARTITIO	DUAL	2	$530.00	$1,060.00	475-2010	13265
DUAL WEAPON, PARTITION MOUNTED VERTICAL							
JOTTO PATRIOT PARTITION	SPACE CR	PIUT 20	2	$911.00	$1,822.00	475-0063	27548
JOTTO CARGO BARRIER		PIUT 20	2	$565.00	$1,130.00	475-0067	27549
CARGO BARRIER							
POWER DISTRIBUTION			2	$65.00	$130.00		7578
POWER DISTRIBUTION							
LABOR			24	$150.00	$3,600.00		7579
HAMMERHEAD PUSHBUMPER CENTER			2	$415.00	$830.00		53678
HAMMERHEAD PB BRACKETS			2	$155.00	$310.00		42762
HAMMERHEAD PB WINGS			2	$330.00	$660.00		52037
JOTTO WINDOW GUARDS BAR STYLE	PI/UT		2	$390.00	$780.00	475-1417	16842
JOTTO LOWER EXTENSION PANELS	PI/UT		2	$130.00	$260.00	475-0968	16841

QUOTE

Total Qty Ordered: 92 0 92

Percent Unfilled: 100

Subtotal:	$19,990.58
Exempt 0 % Tax:	+ $0.00
TOTAL:	**$19,990.58**
Deposit Balance:	**$0.00**
Balance Due:	$19,990.58

THIS QUOTE EXPIRES IN 30 DAYS

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.g

FOR: Approval to dispose of assets #820 and #803, two mini fridges located in the Training Room and Fire Chief's Office, because they are both broken

INTRODUCED BY: Fire Chief Harry Horton

ATTACHMENTS:

File Name
Asset stickers for mini fridges.pdf

Kenmore Mini Fridge in Training Room

Kenmore Mini Fridge in Fire Chiefs Office

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.h

FOR: Approval to surplus the following vehicles and equipment:
PT-2: 2012 Dodge Ram 1500 - VIN 1C6RD7LT7CS176134
PT-11: 2011 Ford Ranger - VIN 1FTKR1EE1BPA53504
PT-6: 2010 Ford F150 - VIN 1FTEX1C86AFA70531
PT-15: 2013 Dodge Ram 1500 - VIN 1C6RR6KT9DS644489
PE-4: 2014 Hot Box - VIN 1K9BU1811EN246203

INTRODUCED BY: Public Works Director Dexter Shelby

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.i

CONSENT AGENDA: $16,000.00

FOR: Approval of payment in the amount of $16,000.00 to McMaster & Associates for engineering services relating to the Terry/Siwell Rd Intersection project (001-301-602)

DISTRIBUTION: 001-301-602

INTRODUCED BY: Public Works Director Dexter Shelby

ATTACHMENTS:

File Name
3091-Design-#3.inv.pdf

McMaster & Associates, Inc.
212 Waterford Square
Suite 300
Madison, MS 39110

City of Byram
5901 Terry Road
Byram, MS 39272

Invoice number 3091-Design-#3
Date 10/14/2025

Project M-3091-Design Widening of Siwell Road at the Intersection with Terry Road-Design

For Professional Services Through 10/14/2025.

Invoice Summary

Description	Contract Amount	Percent Complete	Prior Billed	Total Billed	Remaining	Remaining Percent	Current Billed
M-3091-DESIGN DESIGN SERVICES	56,000.00	75.00	28,000.00	42,000.00	14,000.00	25.00	14,000.00
Total	56,000.00	75.00	28,000.00	42,000.00	14,000.00	25.00	14,000.00

Description	Contract Amount	Percent Complete	Current Billed
Design Services	56,000.00	75.00	14,000.00
Total	56,000.00	75.00	14,000.00

Design Services

Reimbursables

	Units	Rate	Billed Amount
Geotechnical Expense	1.00	2,000.00	2,000.00
Design Services subtotal			2,000.00

Invoice total 16,000.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
3091-Design-#3	10/14/2025	16,000.00	16,000.00				
	Total	16,000.00	16,000.00	0.00	0.00	0.00	0.00

Due Upon Receipt

BURNS COOLEY DENNIS, INC.

GEOTECHNICAL AND MATERIALS ENGINEERING CONSULTANTS

Corporate Office
551 Sunnybrook Road
Ridgeland, MS 39157
Phone: (601) 856-9911
Fax: (601) 853-2077

Mailing Address
Post Office Box 12828
Jackson, MS 39236

www.bcdgeo.com

Materials Laboratory
278 Commerce Park Drive
Ridgeland, MS 39157
Phone: (601) 856-2332
Fax: (601) 856-3552

August 30, 2025
Project No: 000250518.000
Invoice No: 48781

McMaster & Associates
Attn: Cole Goza
212 Waterford Square, Suite 300
Madison, MS 39110

Project 000250518.000 Terry Road Overlay (Siwell Road to Bounds Road)
Construction Materials Testing

Professional Services from July 27, 2025 to August 30, 2025

Fee

Total Fee	2,000.00			
		Total Earned	2,000.00	
		Previous Fee Billing	0.00	
		Current Fee Billing	2,000.00	
		Total Fee		**2,000.00**
			Total this Invoice	**$2,000.00**

Pd 9/18/25

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.j

CONSENT AGENDA: $47,515.00

FOR: Approval of payment in the amount of $47,515.00 to McMaster & Associates for engineering design and construction phase services for the Old Byram Road Bridge Replacement Project ERBR-25(2) (304-301-602)

DISTRIBUTION: 304-301-602

INTRODUCED BY: Public Works Director Dexter Shelby

ATTACHMENTS:

File Name
3040-6.engineering inv.pdf

McMASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

October 9, 2025

City of Byram
P.O. Box 720222
Byram, MS 39272

For: Job No. M-3040

Engineering Design and Construction Phase Services for **Old Byram Road Bridge Replacement**, Emergency Relief Bridge Replacement Project- ERBR-25(02), City of Byram, MS

DESIGN PHASE FEE	**$210,000.00**
Total Fee Earned (100%)	$210,000.00
BID PHASE SERVICES	**$7,000.00**
Total Fee Earned (100%)	$7,000.00
CONSTRUCTION PHASE SERVICES	**$233,00.00**
Total Fee Earned (20%)	$46,600.00

Reimbursements

Burns Cooley Dennis, Inc.	$12,000.00 paid
Headwaters, Inc.	$3,800.00 paid
Burns Cooley Dennis, Inc.	$1,000.00 paid
Headwaters, Inc.	$198.75 paid
Micro Printing	$78.41paid
Headwaters, Inc.	$1,250.00 paid
Headwaters, Inc	$1,853.75 paid
Headwaters, Inc	$490.00
Burns Cooley Dennis, Inc.	$425.00
Total Fee Earned	$284,695.91
Less Previous Amount Paid	$237,180.91
Total Fee This Invoice	**$47,515.00**

==========

212 WATERFORD SQUARE | SUITE 300 | MADISON, MS 39110
PHONE: 601.605.1090 | FAX: 601.605.1091
"RELATIONSHIPS-RESULTS"

HEADWATERS

Headwaters, Inc.
P.O. Box 2836
Ridgeland, MS 39158-2836
Tel: 601-634-0097
www.headwaters-inc.com

INVOICE

INVOICE DATE: 6/3/2025
INVOICE NO: 145675
BILLING THROUGH: 4/30/2025

Ron McMaster, Jr.
McMaster & Associates, Inc.
212 Waterford Square, Suite 300
Madison, MS 39110

2024-0376 | Old Byram Road Bridge, Byram, MS

Managed By: Jeffrey C Cromwell

PROFESSIONAL SERVICES

TITLE	HOURS	RATE	AMOUNT
Principal	2.00	$185.00	$370.00
RegFor/PrjMgr	0.75	$160.00	$120.00
TOTAL SERVICES	**2.75**		**$490.00**

SUBTOTAL **$490.00**

AMOUNT DUE THIS INVOICE **$490.00**

This invoice is due on 7/3/2025

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
$3,767.50	$25.20	145528	5/6/2025	$1,853.75	$1,853.75	--

TOTAL AMOUNT DUE INCLUDING THIS INVOICE **$490.00**

Pd. 6/16/25

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BURNS COOLEY DENNIS, INC.

GEOTECHNICAL AND MATERIALS ENGINEERING CONSULTANTS

Corporate Office
551 Sunnybrook Road
Ridgeland, MS 39157
Phone: (601) 856-9911
Fax: (601) 853-2077

Mailing Address
Post Office Box 12828
Jackson, MS 39236

www.bcdgeo.com

Materials Laboratory
278 Commerce Park Drive
Ridgeland, MS 39157
Phone: (601) 856-2332
Fax: (601) 856-3552

August 30, 2025
Project No: 000220764.010
Invoice No: 48887

McMaster & Associates
Attn: Ron McMaster, Jr., P.E.
212 Waterford Square, Suite 300
Madison, MS 39110

Project 000220764.010 ERBR-25(02); Hinds County
Construction Materials Testing
State Aid Invoice No. 1

Professional Services through August 30, 2025

Unit Billing

111 Minus No. 200	1.0 Test @ 65.00	65.00	
112 Atterberg Limits	1.0 Test @ 85.00	85.00	
114 Std. Proctor Density	1.0 Test @ 275.00	275.00	
Total Units		**425.00**	**425.00**
	Total this Invoice		**$425.00**

Pd.
10/3/25

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.k

CONSENT AGENDA: $16,212.50

FOR: Approval of payment in the amount of $16,212.50 to Pickering Firm, Inc. for engineering services related to the Big Creek Interceptor Project (302-700-602)

DISTRIBUTION: 302-700-602

INTRODUCED BY: Public Works Director Dexter Shelby

ATTACHMENTS:

File Name
Pickering.pdf

INVOICE

Pickering Firm, Inc.
Facility Design ● Civil Engineering ● Surveying ●
Transportation ● Natural / Water Resources
2001 Airport Road, Suite 201, Flowood, MS 39232
PH 601.956.3663 FAX 601.956.7817 www.pickeringfirm.com

City of Byram
P.O. Box 720222
Bryam, MS

October 08, 2025
Project No: 26401.00
Invoice No: 0098043

Client Contact: Dexter Shelby

Big Creek Interceptor
Professional Services from August 03, 2025 to October 04, 2025

101	Design				
Fee					
Total Fee	230,000.00				
Percent Complete	100.00	Total Earned	230,000.00		
		Previous Fee Billing	230,000.00		
		Current Fee Billing	0.00		
		Total Fee			**0.00**
				Total this Task	**0.00**
102	Bidding				
Fee					
Total Fee	10,000.00				
Percent Complete	100.00	Total Earned	10,000.00		
		Previous Fee Billing	10,000.00		
		Current Fee Billing	0.00		
		Total Fee			**0.00**
				Total this Task	**0.00**
103	Construction Engineering				
Fee					
Total Fee	50,000.00				
Percent Complete	60.00	Total Earned	30,000.00		
		Previous Fee Billing	25,000.00		
		Current Fee Billing	5,000.00		
		Total Fee			**5,000.00**
				Total this Task	**$5,000.00**
104	Resident Project Representation				

RECEIVED
OCT 10 2025

PAYMENT DUE ON RECEIPT

Professional Personnel

	Hours	Rate	Amount	
INSPECTOR				
Hunt, Phillip	97.50	115.00	11,212.50	
Totals	97.50		11,212.50	
Total Labor				**11,212.50**

Billing Limits	**Current**	**Prior**	**To-Date**
Total Billings	11,212.50	18,457.50	29,670.00
Limit			200,000.00
Remaining			170,330.00

Total this Task **$11,212.50**

---

105 Plats and Legal Descriptions

Fee

Number of Plats	3.00
Fee Each	2,500.00
Total Fee	7,500.00

Total Earned	7,500.00	
Previous Fee Billing	7,500.00	
Current Fee Billing	0.00	
Total Fee		**0.00**

Total this Task **0.00**

Total this Invoice **$16,212.50**

Outstanding Invoices

Number	**Date**	**Balance**
0097880	9/8/2025	8,395.00
Total		**8,395.00**

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.l

CONSENT AGENDA: $277,725.00

FOR: Approval of payment in the amount of $277,725.00 to Hemphill Construction for work on the Old Byram Road Bridge Project (304-301-910)

DISTRIBUTION: 304-301-910

INTRODUCED BY: Public Works Director Dexter Shelby

ATTACHMENTS:

File Name
Old Byram Road Contractor Invoice #2.pdf

McMASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

TRANSMITTAL MEMORANDUM

To: Julia Kraft
City Clerk

From: Kohl Bailey

Date: October 13, 2025

Subject: Contractor Estimate #2
Hemphill Construction Company, Inc.
ERBR-25(02) Old Byram Road Bridge Replacement
City of Byram, Mississippi

Transmitted Via:

Mail: _____

Hand Delivered: _____

Overnight Mail: _____

Email: X

Pages w/Cover: _____

Fax Number: _____

Items Enclosed/Description

Please find attached Contractor Estimate No. 2 from **Hemphill Construction Company, Inc.** for the above-referenced project. The estimate has been reviewed and approved for payment in the amount of **$277,725.00.**

Let me know if you have any questions or need anything else. My contact information is below.

Sincerely,

Kohl Bailey

Kohl Bailey
Construction Manager
Kohl@mcmastereng.com
Ph: 601-594-0677

OSARC
OFFICE OF STATE AID ROAD CONSTRUCTION

CONTRACTOR'S INVOICE - SUMMARY SHEET

CAD-001 FORM

Vendor Number

County Hinds

Project No. ERBR-25(02)

In Account With HEMPHILL CONSTRUCTION COMPANY, INC. P.O. DRAWER 879 (1858 HWY 49 SOUTH) FLORENCE, MS 39073

Vendor Email(s)

Surety

Invoice No. 2

Period September 1, 2025 to September 30, 2025

		Fund	Acct.	Function	Object	Detail Code	Current Period	Previous Invoice	Total Allowed to Date
Construction Contract Cost Participating		XX	XX	XX	XXX		$284,846	$289,929	$574,775
Non-Participating		XX	XX	XX	XXX		$0	$0	$0
Total							$284,846	$289,929	$574,775
Less Retainage at	2.50%						-$7,121	-$7,248	-$14,369
Less 0.00 in C.D.'s									
Total Due - Regular Work							$277,725	$282,681	$560,406
Less Damages & Forfeitures		XX	XX	XX	XXX			$0	$0
Total Net Work Due							$277,725	$282,681	$560,406

Quanties Checked

Approval Recommended

Approved

Date

Contract Working Days	175			
Working Days Used		16	7	23
Percent Complete		11.16%	11.36%	22.52%
Percent of Elapsed Time		9.14%	4.00%	13.14%

OFFICE OF STATE AID ROAD CONSTRUCTION (OSARC)

CONTRACTOR'S MONTHLY INVOICE

Project No. ERBR-25(02) County Hinds **CAD-002 FORM**

In Account With HEMPHILL CONSTRUCTION COMPANY, INC. P.O. DRAWER 879 (1858 HWY 49 SOUTH) FLORENCE, MS 39073

Invoice No. **2** Period September 1, 2025 to September 30, 2025

Pay Item No.	Item Description	Quantities			Unit	Unit Price	Current Accumulative Amount	Contract Estimate Amount	Fuel Subtotal	Fuel Code	Fuel Month / Year
		Contract Amount	Current Period	Allowed to date							
S-200-A	MOBILIZATION	1.000	0.500	1.000	LS	$230,000.00	$ 230,000.00	$ 230,000.00	$ -	NA	NA
S-201-A	CLEARING AND GRUBBING	1.000	0.250	1.000	LS	$212,500.00	$ 212,500.00	$ 212,500.00	$ -	NA	NA
S-202-B	REMOVAL OF BRIDGE @ STA. 14+73	1.000	0.000	0.000	EA	$155,250.00	$ -	$ 155,250.00	$ -	NA	NA
S-202-D	REMOVAL OF EXISTING ASPHALT PAVEMENT (ALL DEPTHS)	1900.000	0.000	0.000	SY	$ 6.95	$ -	$ 13,205.00	$ -	NA	NA
S-203-A	UNCLASSIFIED EXCAVATION (FM)	1400.000	1070.200	1070.200	CY	$ 20.50	$ 21,939.10	$ 28,700.00	$ 55.86	E	September 2025
S-203-E1	BORROW EXCAVATION (F.M.E.) (CONTRACTOR FURNISHED) (CLASS 9)	11300.000	3478.200	3478.200	CY	$ 22.50	$ 78,259.50	$ 254,250.00	$ 181.56	E	September 2025
S-203-F	CHANNEL EXCAVATION (FM)	300.000	0.000	0.000	CY	$ 17.75	$ -	$ 5,325.00	$ -	E	September 2025
S-304-D	CRUSHED STONE SIZE 610	500.000	0.000	0.000	TON	$ 75.00	$ -	$ 37,500.00	$ -	GT	September 2025
S-307-C	12 " SOIL-LIME-WATER MIXING (CLASS C)	2871.000	0.000	0.000	SY	$ 17.25	$ -	$ 49,524.75	$ -	M	September 2025
S-307-D	LIME	78.000	0.000	0.000	TON	$ 495.00	$ -	$ 38,610.00	$ -	NA	NA
S-403-A	ASPHALT SURFACE (ST 9.5MM)	259.000	0.000	0.000	TON	$ 130.00	$ -	$ 33,670.00	$ -	BA1	September 2025
S-403-A	ASPHALT BASE (ST 19MM)	725.000	0.000	0.000	TON	$ 115.00	$ -	$ 83,375.00	$ -	BA1	September 2025
S-406-A	COLD MILLING OF BITUMINOUS PAVEMENT, ALL DEPTHS	450.000	0.000	0.000	SY	$ 13.95	$ -	$ 6,277.50	$ -	NA	NA
S-603-C-A	24" REINFORCED CONCRETE PIPE, CLASS III	114.000	0.000	0.000	LF	$ 113.50	$ -	$ 12,939.00	$ -	S	September 2025
S-603-C-B	24" REINFORCED CONCRETE PIPE, END SECTION	2.000	0.000	0.000	EA	$ 2,650.00	$ -	$ 5,300.00	$ -	S	September 2025
S-607-A	ROADWAY CONSTRUCTION SURVEYING	1.000	0.250	0.250	LS	$ 19,500.00	$ 4,875.00	$ 19,500.00	$ -	NA	NA
S-607-B	BRIDGE CONSTRUCTION SURVEYING	1.000	0.000	0.000	LS	$ 19,000.00	$ -	$ 19,000.00	$ -	NA	NA
S-617-A	RIGHT-OF-WAY MARKERS (TYPE I)	12.000	0.000	0.000	EA	$ 415.00	$ -	$ 4,980.00	$ -	NA	NA
S-618-A	MAINTENANCE OF TRAFFIC	1.000	0.066	0.134	LS	$ 15,500.00	$ 2,077.00	$ 15,500.00	$ -	NA	NA
S-618-B	ADDITIONAL CONSTRUCTION SIGNS	0.000	0.000	0.000	SF	$ 10.00	$ -	$ -	$ -	NA	NA
S-621-C	4" THERMOPLASTIC EDGE STRIPE (CONTINUOUS WHITE) (90MIL)	2350.000	0.000	0.000	LF	$ 2.25	$ -	$ 5,287.50	$ -	NA	NA
S-621-E-1	4" THERMOPLASTIC TRAFFIC STRIPE (CONTINUOUS YELLOW) (90MIL)	2350.000	0.000	0.000	LF	$ 2.20	$ -	$ 5,170.00	$ -	NA	NA
S-627-B	TWO-WAY CLEAR REFLECTIVE RAISED MARKERS	60.000	0.000	0.000	EA	$ 20.00	$ -	$ 1,200.00	$ -	NA	NA

S-627-D	TWO-WAY YELLOW REFLECTIVE RAISED MARKERS	30.000	0.000	0.000	EA	$ 20.00	$ -	$ 600.00	$ -	NA	NA
S-630-A	REFLECTORIZED TRAFFIC WARNING SIGN (ENCAPSULATED LENS)	16.000	0.000	0.000	EA	$ 277.00	$ -	$ 4,432.00	$ -	NA	NA
S-630-C	REFLECTORIZED TRAFFIC OBJECT MARKER (ENCAPSULATED LENS) (TYPE III)	4.000	0.000	0.000	EA	$ 217.00	$ -	$ 868.00	$ -	NA	NA
S-815-A	LOOSE RIPRAP, 200 LB. (RIPRAP DITCH)	180.000	0.000	0.000	TON	$ 90.50	$ -	$ 16,290.00	$ -	S	September 2025
S-815-E	GEOTEXTILE FABRIC UNDER CRUSHED STONE, TYPE V, AOS 0.21-0.43	225.000	0.000	0.000	SY	$ 2.75	$ -	$ 618.75	$ -	NA	NA
901-S-300-1	8" PVC WATER MAIN (OPEN CUT)	80.000	0.000	0.000	LF	$ 63.50	$ -	$ 5,080.00	$ -	NA	NA
901-S-300-2	8" PVC WATER MAIN (DIRECTIONAL BORE)	870.000	0.000	0.000	LF	$ 175.00	$ -	$ 152,250.00	$ -	NA	NA
901-S-300-3	8" GATE VALVE	2.000	0.000	0.000	EA	$ 3,395.00	$ -	$ 6,790.00	$ -	NA	NA
901-S-300-4	FIRE HYDRANT ASSEMBLY	1.000	0.000	0.000	EA	$ 10,150.00	$ -	$ 10,150.00	$ -	NA	NA
901-S-300-5	CONNECTION TO EXISTING WATER MAIN	2.000	0.000	0.000	EA	$ 13,225.00	$ -	$ 26,450.00	$ -	NA	NA
	Subtotal Participating ROADWAY Items						**$ 549,650.60**	**$ 1,460,592.50**			
227-A	Hydroseeding	1.750	0.000	0.000	ACRE	$ 2,775.00	$ -	$ 4,856.25	$ -	NA	NA
S-233-A	TEMPORARY SILT FENCE (TYPE I) (AOS 0.15-0.84)	1700.000	980.000	980.000	LF	$ 5.25	$ 5,145.00	$ 8,925.00	$ -	NA	NA
S-237-A	WATTLES, 20"	100.000	40.000	40.000	LF	$ 11.25	$ 450.00	$ 1,125.00	$ -	NA	NA
S-815-A	LOOSE RIPRAP, 100 LB. (CHECK DAMS)	175.000	52.840	52.840	TON	$ 90.50	$ 4,782.02	$ 15,837.50	$ 9.47	S	September 2025
	Subtotal Participating EROSION CONTROL Items						**$ 10,377.02**	**$ 30,743.75**			
901-S-107	RAILROAD FLAGGING REIMBURSEMENT	100.000	0.000	6.042	EA	$ 2,400.00	$ 14,500.00	$ 240,000.00	$ -	NA	NA
S-803-A	TEST PILE	2.000	0.000	0.000	EA	$ 12,500.00	$ -	$ 25,000.00	$ -	S	September 2025
S-803-B	CONVENTIONAL STATIC PILE LOAD TEST	0.000	0.000	0.000	EA	$250,000.00	$ -	$ -	$ -	S	September 2025
S-803-C	14" PRESTRESSED CONCRETE PILING	900.000	0.000	0.000	LF	$ 75.00	$ -	$ 67,500.00	$ -	S	September 2025
S-803-C	18" PRESTRESSED CONCRETE PILING	990.000	0.000	0.000	LF	$ 120.00	$ -	$ 118,800.00	$ -	S	September 2025
S-803-F	18" PRE-FORMED PILE HOLES	100.000	0.000	0.000	LF	$ 10.00	$ -	$ 1,000.00	$ -	S	September 2025
S-803-F	22" PRE-FORMED PILE HOLES	100.000	0.000	0.000	LF	$ 10.00	$ -	$ 1,000.00	$ -	S	September 2025
S-803-G	CONCRETE PILING CUT-OFF, 14"	0.000	0.000	0.000	EA	$ 1,500.00	$ -	$ -	$ -	S	September 2025
S-803-G	CONCRETE PILING CUT-OFF, 18"	0.000	0.000	0.000	EA	$ 1,500.00	$ -	$ -	$ -	S	September 2025
901-S-804-A	BRIDGE CONCRETE, CLASS A	203.600	0.000	0.000	CY	$ 1,050.00	$ -	$ 213,780.00	$ -	S	September 2025
901-S-804-C	40' PRESTRESSED CONCRETE BEAM TYPE I & 2	397.500	0.000	0.000	LF	$ 90.00	$ -	$ 35,775.00	$ -	S	September 2025
901-S-804-C	100 ' PRESTRESSED CONCRETE BEAM TYPE IV	498.750	0.000	0.000	LF	$ 175.00	$ -	$ 87,281.25	$ -	S	September 2025
S-805-A	REINFORCEMENT	36082.000	0.000	0.000	LB	$ 1.80	$ -	$ 64,947.60	$ -	S	September 2025
S-813-A	CONCRETE RAILING	360.000	0.000	0.000	LF	$ 82.50	$ -	$ 29,700.00	$ -	S	September 2025

S-815-A	LOOSE RIPRAP, 300 LB.	2160.000	0.000	0.000	TON	$ 81.50	$ -	$ 176,040.00	$ -	S	NA
	Subtotal Participating BRIDGE Items						**$ 14,500.00**	**$ 1,060,823.85**			

FUEL & MATERIAL ADJUSTMENTS PARTICIPATING **$ 246.89**

PROJECT PARTICIPATING TOTAL **$ 574,527.62** **$ 2,552,160.10**

FUEL & MATERIAL ADJUSTMENTS PARTICIPATING AND NON-PARTICIPATING TOTAL **$ 246.89**

PROJECT PARTICIPATING AND NON-PARTICIPATING TOTAL **$ 574,774.51** **$ 2,552,160.10**

End of CAD document

	Participating
Current Fuel Adjustment	$ 246.89
Subtotal Fuel Adjustment	$ 246.89
	Non-Participating
Current Fuel Adjustment	$ -
Subtotal Fuel Adjustment	$ -
Total Accumulative Fuel Adjustment	$ 246.89

	Base	Current	
Fuel Month	March	September	
Fuel Year	2025	2025	**Differential**
Gas	2.3430	2.4210	0.0333
Diesel	2.6140	2.7940	0.0689
PG-64-22	2.4530	2.4620	0.0037
PG-67-22	2.4600	2.4720	0.0049
PG-76-22	3.0750	3.0910	0.0052
PG-82-22	3.3830	3.3830	0.0000
SS-1	2.4870	2.4870	0.0000
CRS-2	2.8820	2.9080	0.0090
CRS-2P	3.2230	3.2490	0.0081
EA-1	3.3000	3.4700	0.0515
Base CSS-1 UN	2.4770	2.5440	0.0270
Base CSS-1	1.5500	1.7000	0.0968

Pay Item	Item Description	Fuel Code	AC %	Binder Type	Item Type	Participating
S-203-A	UNCLASSIFIED EXCAVATION (FM)	E	0.00	NA	ROADWAY	Yes
S-203-E1	BORROW EXCAVATION (F.M.E.) (CONTRACTOR FURNISHED) (CLASS 9)	E	0.00	NA	ROADWAY	Yes
S-203-F	CHANNEL EXCAVATION (FM)	E	0.00	NA	ROADWAY	Yes
S-304-D	CRUSHED STONE SIZE 610	GT	0.00	NA	ROADWAY	Yes
S-307-C	12 " SOIL-LIME-WATER MIXING (CLASS C)	M	0.00	NA	ROADWAY	Yes
S-403-A	ASPHALT SURFACE (ST 9.5MM)	BA1	0.00	NA	ROADWAY	Yes
S-403-A	ASPHALT BASE (ST 19MM)	BA1	0.00	NA	ROADWAY	Yes
S-603-C-A	24" REINFORCED CONCRETE PIPE, CLASS III	S	0.00	NA	ROADWAY	Yes
S-603-C-B	24" REINFORCED CONCRETE PIPE, END SECTION	S	0.00	NA	ROADWAY	Yes
S-815-A	LOOSE RIPRAP, 200 LB. (RIPRAP DITCH)	S	0.00	NA	ROADWAY	Yes
S-815-A	LOOSE RIPRAP, 100 LB. (CHECK DAMS)	S	0.00	NA	EROSION CONTROL	Yes
S-803-A	TEST PILE	S	0.00	NA	BRIDGE	Yes

S-803-B	CONVENTIONAL STATIC PILE LOAD TEST	S	0.00	NA	BRIDGE	Yes
S-803-C	14" PRESTRESSED CONCRETE PILING	S	0.00	NA	BRIDGE	Yes
S-803-C	18" PRESTRESSED CONCRETE PILING	S	0.00	NA	BRIDGE	Yes
S-803-F	18" PRE-FORMED PILE HOLES	S	0.00	NA	BRIDGE	Yes
S-803-F	22" PRE-FORMED PILE HOLES	S	0.00	NA	BRIDGE	Yes
S-803-G	CONCRETE PILING CUT-OFF, 14"	S	0.00	NA	BRIDGE	Yes
S-803-G	CONCRETE PILING CUT-OFF, 18"	S	0.00	NA	BRIDGE	Yes
901-S-804-A	BRIDGE CONCRETE, CLASS A	S	0.00	NA	BRIDGE	Yes
901-S-804-C	40' PRESTRESSED CONCRETE BEAM TYPE I & 2	S	0.00	NA	BRIDGE	Yes
901-S-804-C	100 ' PRESTRESSED CONCRETE BEAM TYPE IV	S	0.00	NA	BRIDGE	Yes
S-805-A	REINFORCEMENT	S	0.00	NA	BRIDGE	Yes
S-813-A	CONCRETE RAILING	S	0.00	NA	BRIDGE	Yes
S-815-A	LOOSE RIPRAP, 300 LB.	S	0.00	NA	BRIDGE	Yes

End of Fuel Adjustment Summary

S-200-A	MOBILIZATION	0.500	$230,000.00	$115,000.00	ROADWAY	Yes
S-201-A	CLEARING AND GRUBBING	0.250	$212,500.00	$53,125.00	ROADWAY	Yes
S-203-A	UNCLASSIFIED EXCAVATION (FM)	1070.200	$ 20.50	$21,939.10	ROADWAY	Yes
S-203-E1	BORROW EXCAVATION (F.M.E.) (CONTRACTOR FURNISHED) (CLASS 9)	3478.200	$ 22.50	$78,259.50	ROADWAY	Yes
S-607-A	ROADWAY CONSTRUCTION SURVEYING	0.250	$19,500.00	$ 4,875.00	ROADWAY	Yes
S-618-A	MAINTENANCE OF TRAFFIC	0.066	$15,500.00	$ 1,023.00	ROADWAY	Yes
S-233-A	TEMPORARY SILT FENCE (TYPE I) (AOS 0.15-0.84)	980.000	$ 5.25	$ 5,145.00	EROSION CONTROL	Yes
S-237-A	WATTLES, 20"	40.000	$ 11.25	$ 450.00	EROSION CONTROL	Yes
S-815-A	LOOSE RIPRAP, 100 LB. (CHECK DAMS)	52.840	$ 90.50	$ 4,782.02	EROSION CONTROL	Yes

End of Monthly Items Summary

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.m

CONSENT AGENDA: $875,202.18

FOR: Approval of payment in the amount of $875,202.18 to Hemphill Construction Company, Pay App. No. 6 for the Big Creek Sewer Interceptor Project (302-700-907)

DISTRIBUTION: 301-700-907

INTRODUCED BY: Public Works Director Dexter Shelby

ATTACHMENTS:

File Name
H24137 Byram Big Creek Sanitary Sewer Interceptor Est #6.pdf

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: H24137-06

To Customer: City of Byram
5901 Terry Road
Byram, MS 39272

Project H24137- Byram Big Creek Sanitary Sewer Interceptor

Via Engineer Pickering Firm
2507 Old Brandon Rd Suite B
Pearl, MS 39208

Application No. JB App #6
Period From: 9/1/2025
Period To: 9/30/2025

Distribution to :
- [ ] Owner
- [ ] Engineer
- [ ] Contractor
- [ ]
- [ ]

From Contracto Hemphill Construction Company, Inc.
PO Drawer 879
1858 Hwy 49 South
Florence, MS 39073

Owner: City of Byram
5901 Terry Rd
Byram, MS 39272

External Contract No. MCWI 538-2-CW-5.5

Application Date: 10/1/2025

Contract Date: 7/22/2024

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. Original Contract Sum	$6,998,075.00
2. Net Change By Change Order	$217,400.00
3. Contract Sum To Date	$7,215,475.00
4. Work Completed To Date	$5,780,780.00
5. Stored Materials Inventory	$238,711.00
6. Total Completed and Stored To Date	$6,019,491.00
7. Retainage	
a. Maximum Retainage is in effect.	
b. Securities are furnished in lieu of Retainage.	$180,000.00
c. Retainage on Work Completed to Date 2.50 %	$144,519.50
d. Retainage on Stored Materials Inventory 2.50 %	$5,967.78
e. Total Calculated Retainage	$150,487.28
f. Total Retainage To Be Withheld	$0.00
8. Total Earned Less Retainage	$6,019,491.00
9. Less Previous Certificates For Payments	$5,144,288.82
10. Current Payment Due	$875,202.18
11. Balance to Finish, Plus Retainage	$1,195,984.00

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	$217,400.00	$0.00
Total Approved this Month	$0.00	$0.00
TOTALS	$217,400.00	$0.00
Net Changes By Change Order	**$217,400.00**	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Hemphill Construction Company, Inc.

By: Cody R. [illegible] Date: 10/1/2025

State of: Mississippi County of: Simpson

Subscribed and sworn to before me this 1st day of October 2025

Notary Public: [illegible]

My Commission expires: 6-15-2029

STATE OF MISSISSIPPI NOTARY PUBLIC ID# 122576 SAMANTHA BROWN Commission Expires June 15, 2029 SIMPSON COUNTY

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED **$875,202.18**

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ENGINEER: By:_____ Date:_____

OWNER: By:_____ Date:_____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

Application and Certification for Payment, containing
Engineer's signed certification is attached.
Tabulations below.

Invoice # : H24137-06

Application No. : JB App #6
Application Date : 10/01/25
Period From: 09/01/25
Period To: 09/30/25
External Contract No.: MCWI 538-2-CW-5.5

Contract : H24137- Byram Big Creek Sanitary Sewer Interceptor

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
1	Mobilization / Demobilization	LS	1.00	$250,000.00	$250,000.00	0.75	0.15	0.90	$187,500.00	$37,500.00	0.00	$225,000.00	$25,000.00	90.00%
2	Clearing and Grubbing	LS	1.00	$252,000.00	$252,000.00	1.00	0.00	1.00	$252,000.00	$0.00	0.00	$252,000.00	$0.00	100.00%
3	Erosion Control & SWPPP	LS	1.00	$60,000.00	$60,000.00	0.65	0.15	0.80	$39,000.00	$9,000.00	0.00	$48,000.00	$12,000.00	80.00%
4	42" Gravity Sewer (Open Cut)	LF	1,892.00	$1,690.00	$3,197,480.00	632.00	561.00	1,193.00	$1,068,080.00	$948,090.00	223,074.00	$2,239,244.00	$958,236.00	63.05%
5	Manhole 84" Dia. Base w/ 48" Dia. Riser	EA	5.00	$84,000.00	$420,000.00	3.00	1.00	4.00	$252,000.00	$84,000.00	15,637.00	$351,637.00	$68,363.00	80.00%
6	Rip-Rap	TON	275.00	$275.00	$75,625.00	0.00	0.00	0.00	$0.00	$0.00	0.00	$0.00	$75,625.00	0.00%
7	Seeding and Fertilizing	AC	10.00	$1,500.00	$15,000.00	0.00	0.00	0.00	$0.00	$0.00	0.00	$0.00	$15,000.00	0.00%
8	Miscellaneous Concrete	CY	25.00	$550.00	$13,750.00	25.00	0.00	25.00	$13,750.00	$0.00	0.00	$13,750.00	$0.00	100.00%
9	Miscellaneous Grout	CY	25.00	$540.00	$13,500.00	25.00	0.00	25.00	$13,500.00	$0.00	0.00	$13,500.00	$0.00	100.00%
1A	42" Gravity Sewer (Open Cut)	LF	85.00	$1,392.00	$118,320.00	55.00	0.00	55.00	$76,560.00	$0.00	0.00	$76,560.00	$41,760.00	64.71%
2A	42" Gravity Sewer (Installed in Casing)	LF	400.00	$879.00	$351,600.00	400.00	0.00	400.00	$351,600.00	$0.00	0.00	$351,600.00	$0.00	100.00%
3A	60" Steel Casing	LF	400.00	$5,948.00	$2,379,200.00	400.00	0.00	400.00	$2,379,200.00	$0.00	0.00	$2,379,200.00	$0.00	100.00%
4A	Manhole 84" Dia. Base w/ 48" Dia. Riser	EA	1.00	$69,000.00	$69,000.00	1.00	0.00	1.00	$69,000.00	$0.00	0.00	$69,000.00	$0.00	100.00%
	Grand Totals				$7,215,475.00				$4,702,190.00	$1,078,590.00	$238,711.00	$6,019,491.00	$1,195,984.00	83.42%

MATERIAL INVENTORY

Project: Big Creek Sanitary Sewer Interceptor
Name of Contractor: Hemphill Construction Co., Inc.
Periodic Estimate: No. 6

Description of Item	Received Previous	Received Current	Total Received	Total Used	Total Stored	Unit Price	Total Cost of Unit
Manhole #1	1	-	1	-	1	$ 15,637.00	$ 15,637.00
42" SDR 26 PVC Pipe	2,377	-	2,377	1,648	729	$ 306.00	$ 223,074.00
TOTAL							**$ 238,711.00**

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 6.n

FOR: Acceptance of resignation letter from Municipal Judge Pro Tem Kevin Stewart

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
K. Stewart resignation.pdf

STEWART
LAW FIRM, PLLC

October 22, 2025

EMAILED: rwhite@byram-ms.us

Richard White, Mayor
City of Byram Mississippi
Post Office Box 720222
Byram, Mississippi 39272

RE: Judge Pro Tem

Dear Mr. Mayor:

First and foremost, I would like to say thank you for the consideration to serve your City as the judge pro tem. It has been a privilege to serve in the capacity of public defender for the past four or five years, and I was honored when you asked me to consider continuing to serve from the bench. However, after accepting the offer, the decision was made to change court from meeting on Fridays to Wednesdays. Unfortunately, I was not made aware of the potential change prior to accepting the position, nor was I advised of the meeting that resulted in the change. Based on that change, I will not be available on Wednesdays as I am already committed to Brandon Municipal Court every Wednesday morning and Rankin Circuit Court almost every Wednesday afternoon. I certainly apologize if this has resulted in additional work for you or any other city personnel.

Should you need assistance from me in the future for any reason, please do not hesitate to reach out as I have a vested interest in Byram's continued success.

Sincerely,

Kevin T. Stewart

Kevin T. Stewart

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.a

FOR: Approval of Claims Docket in the amount of $4,477,641.96 from 10/1/25 through 10/15/25

INTRODUCED BY:

ATTACHMENTS:

File Name
claims docket.pdf

CITY OF BYRAM

Claims Docket

10/01/2025 - 10/15/2025

OCTOBER 24, 2025 CHECK RUN

Paid Claims:

PACKET # 9277	$2,244,281.57	10/10/2025 ADGENDA RUN (IN HOUSE)	Pages 1-4 attached
PACKET # 9279	$211,104.59	10/10/2025 AGENDA RUN (AP AUTOMATION)	Page 5 attached
PACKET # 9287	$1,832,787.93	10/14/2025 HEMPHILL CONSTRUCTION COMPANY	Page 6 attached

Unpaid Claims:

PACKET # 9284	$113,423.27	10/24/2025 2ND A/P (AP AUTOMATION)	Pages 7 - 11 attached
PACKET # 9289	$44,345.54	10/24/2025 2ND A/P (AP AUTOMATION SEWER)	Page 12 attached
PACKET # 9290	$31,699.06	10/24/2025 2ND A/P (IN HOUSE)	Pages 13 - 14 attached

Total Claims: $4,477,641.96

Docket of Claims Register

City of Byram, MS

APPKT009277 - AGENDA RUN 10/10/2025 (IN HOUSE)

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
01799	ALLEN, DONOVAN	DKT0040966					85.00
	INV0087401	REFEREED U8 B, 6:15 P.M.	Invoice	10/02/2025	REFEREED U8 B, 6:15 P.M.	001-550-665	25.00
	INV0087412	AR U12 B, 9 A.M.	Invoice	10/04/2025	AR U12 B, 9 A.M.	001-550-665	25.00
	INV0087420	AR U14/16 B 11 A.M.	Invoice	10/04/2025	AR U14/16 B 11 A.M.	001-550-665	35.00
00161	AT & T	DKT0040967					224.18
	0656156017	ACCT # 8310012904295 (CIRCUIT) 09/	Invoice	09/29/2025	ACCT # 8310012904295 (CIRCUIT) 09/	001-200-605	224.18
01893	BOYD GAMING CORP	DKT0040968					588.46
	10092025	CONF# S55LL BRYAN CAVIN (10/28/20	Invoice	10/09/2025	BRYAN CAVIN CONF # S55LL (10/28/2!	001-200-610	213.98
	10092025-1	CONF# WFFP3 KEITH JORDAN +ZEUS (:	Invoice	10/09/2025	CONF# WFFP3 KEITH JORDAN +ZEUS (:	001-200-610	374.48
01992	C SPIRE BUSINESS SOLUTIONS	DKT0040969					5,492.21
	0000684790-87	PHONES - ALL DEPARTMENTS	Invoice	09/26/2025	PHONES - ALL DEPARTMENTS	001-110-605	122.85
						001-190-605	167.07
						001-195-605	1,252.21
						001-200-605	1,879.52
						001-260-605	1,235.18
						001-280-605	167.08
						001-301-605	334.15
						400-700-605	334.15
03281	CALHOUN, HAZEL	DKT0040970					70.00
	INV0087413	AR U12 B, 9 A.M.	Invoice	10/04/2025	AR U12 B, 9 A.M.	001-550-665	25.00
	INV0087417	REFEREED U10, 11 A.M. (SOLO)	Invoice	10/04/2025	REFEREED U10, 11 A.M. (SOLO)	001-550-665	45.00
00048	CENTERPOINT ENERGY	DKT0040971					49.35
	PW10032025-1	ACCT # 9314167-9 (PUBLIC WORKS) 0!	Invoice	10/03/2025	ACCT # 9314167-9 (PUBLIC WORKS) 0!	001-301-630	24.68
						400-700-630	24.67
00048	CENTERPOINT ENERGY	DKT0040972					48.32
	PD10032025-1	ACCT # 8751379-2 (POLICE) 08/26/25	Invoice	10/03/2025	ACCT # 8751379-2 (POLICE) 08/26/25	001-200-630	48.32
00048	CENTERPOINT ENERGY	DKT0040973					43.16
	PD10032025-2	ACCT # 6402101524-9 (POLICE) 08/26,	Invoice	10/03/2025	ACCT # 6402101524-9 (POLICE) 08/26,	001-200-630	43.16
00048	CENTERPOINT ENERGY	DKT0040974					56.55
	PW10032025	ACCT # 11826065-2 (GENERATOR) 08/	Invoice	10/03/2025	ACCT # 11826065-2 (GENERATOR) 08/	400-700-630	56.55
00048	CENTERPOINT ENERGY	DKT0040975					79.25
	FD10032025	ACCT # 640010056-6 (FIRE) 08/26/25 ·	Invoice	10/03/2025	ACCT # 640010056-6 (FIRE) 08/26/25 ·	001-260-630	79.25
00048	CENTERPOINT ENERGY	DKT0040976					45.22
	CH10032025	ACCT # 10679376-3 (GENERATOR) 08/	Invoice	10/03/2025	10679376-3 (GENERATOR) 08/26/25 -	001-195-630	45.22

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Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
02932	CITY OF BYRAM CADENCE GENEF	DKT0040977					73,625.00
	10072025	REIMBURSE POOL CASH/PAY APP. NO :	Invoice	10/07/2025	REIMBURSE POOL CASH/PAY APP. NO :	301-301-906	73,625.00
02636	CIVIC PLUS, LLC	DKT0040978					14,325.00
	351177	AGENDA SOFTWARE	Invoice	10/01/2025	AGENDA SOFTWARE	001-195-681	14,325.00
00016	CMPDD	DKT0040979					4,741.00
	5833	FISCAL YEAR 2026 DISTRICT ASSESSME	Invoice	10/01/2025	FISCAL YEAR 2026 DISTRICT ASSESSME	001-195-622	4,741.00
01480	COMBINED SYSTEMS, INC	DKT0040980					895.00
	C187518-227936	REGISTRATION - SHAWN WALTERS CTS	Invoice	09/09/2025	REGISTRATION - SHAWN WALTERS CTS	001-200-611	895.00
00052	COMCAST	DKT0040981					163.11
	PW09282025	ACCT # 8396 41 046 0073014 (10/03/:	Invoice	09/28/2025	ACCT # 8396 41 046 0073014 (10/03/:	001-301-605	81.55
						400-700-605	81.56
03107	EDWARDS-BLACK JR, GARSHEO N	DKT0040982					125.00
	INV0087397	AR U14, 6:15 P.M.	Invoice	09/29/2025	AR U14, 6:15 P.M.	001-550-665	35.00
	INV0087403	REFEREED U12, 6:15 P.M.	Invoice	10/02/2025	REFEREED U12, 6:15 P.M.	001-550-665	35.00
	INV0087409	AR U12, 7:30 P.M.	Invoice	10/02/2025	AR U12, 7:30 P.M.	001-550-665	25.00
	INV0087414	REFEREED U10, 9 A.M.	Invoice	10/04/2025	REFEREED U10, 9 A.M.	001-550-665	30.00
02455	GIBSON, ROSCHELLE	DKT0040983					121.80
	10092025	MILEAGE ADVANCE FOR MML CONF (1	Invoice	10/09/2025	MILEAGE ADVANCE FOR MML CONF (1	001-100-610	121.80
00019	GUEST CONSULTANTS, INC	DKT0040984					1,232.50
	7559	SEWER DESLUDGE PROJECT #22-051	Invoice	10/01/2025	SEWER DESLUDGE PROJECT #22-051	400-700-602	580.00
	7561	E. SIWELL/SE FRONTAGE RD SEWER DE	Invoice	10/01/2025	E. SIWELL/SE FRONTAGE RD SEWER DE	400-700-602	652.50
00019	GUEST CONSULTANTS, INC	DKT0040985					15,823.80
	7560	CDBG DRAINAGE PROJECT # 23-062	Invoice	10/01/2025	CDBG DRAINAGE PROJECT # 23-062	001-301-602	14,948.80
	7562	PROJECTS AND PLAN REVIEW	Invoice	10/01/2025	PROJECTS AND PLAN REVIEW	001-195-602	875.00
03150	HARMON, NORRIS	DKT0040986					175.00
	10032025	BAGS OF GOURMET POPCORN FOR M(	Invoice	10/03/2025	BAGS OF GOURMET POPCORN FOR M(	001-100-646	175.00
00860	HEMPHILL CONSTRUCTION CO	DKT0040987					2,082,705.29
	H24137-05	PAY APP # 5 BIG CREEK SANITARY SEW	Invoice	08/29/2025	PAY APP # 5 BIG CREEK SANITARY SEW	302-700-907	2,082,705.29
02454	JOHNSON, ERMA	DKT0040988					121.80
	10092025	MILEAGE ADVANCE FOR MML CONF (1	Invoice	10/09/2025	MILEAGE ADVANCE FOR MML CONF (1	001-100-610	121.80
03165	LITTLES, AVERY GERMAINE OLIVE	DKT0040989					85.00
	INV0087396	AR U14, 6:15 P.M.	Invoice	09/29/2025	AR U14, 6:15 P.M.	001-550-665	35.00
	INV0087404	AR U12, 6:15 P.M.	Invoice	10/02/2025	AR U12, 6:15 P.M.	001-550-665	25.00
	INV0087408	AR U12, 7:30 P.M.	Invoice	10/02/2025	AR U12, 7:30 P.M.	001-550-665	25.00
02736	LITTLES, PATRICK	DKT0040990					25.00
	INV0087406	REFEREED U8, 7:15 P.M.	Invoice	10/02/2025	REFEREED U8, 7:15 P.M.	001-550-665	25.00

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Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
03070	MELVIN, MICHAEL A.	DKT0040991					150.00
	INV0087399	REFEREED U8, 6:15 P.M.	Invoice	09/30/2025	REFEREED U8, 6:15 P.M.	001-550-665	25.00
	INV0087402	REFREED U10 (SOLO) 6:15 P.M.	Invoice	10/02/2025	REFREED U10 (SOLO) 6:15 P.M.	001-550-665	30.00
	INV0087416	REFEREED U10, 9 A.M. (SOLO)	Invoice	10/04/2025	REFEREED U10, 9 A.M. (SOLO)	001-550-665	45.00
	INV0087418	REFEREED U12 G, 11 A.M.	Invoice	10/04/2025	REFEREED U12 G, 11 A.M.	001-550-665	50.00
00007	MILLS, SCANLON, DYE & PITTMA	DKT0040992					23,652.42
	SEPT2025	GENERAL SERVICES	Invoice	10/01/2025	GENERAL SERVICES	001-110-671	4,046.75
						001-195-603	7,006.49
						001-200-603	307.50
						001-280-603	225.00
						001-301-603	12,066.68
00007	MILLS, SCANLON, DYE & PITTMA	DKT0040993					9,112.50
	SEPT2025-S	SEWER SERVICES	Invoice	10/01/2025	SEWER SERVICES	400-700-603	9,112.50
03280	MOSES, CAMERON	DKT0040994					60.00
	INV0087410	SHADOW GAME U12, 7:30 P.M.	Invoice	10/02/2025	SHADOW GAME U12, 7:30 P.M.	001-550-665	5.00
	INV0087415	AR U10, 9 A.M.	Invoice	10/04/2025	AR U10, 9 A.M.	001-550-665	20.00
	INV0087421	AR U14/16 B, 11 A.M.	Invoice	10/04/2025	AR U14/16 B, 11 A.M.	001-550-665	35.00
03065	MOSES, DENNIS KEITH	DKT0040995					75.00
	INV0087411	REFEREED U12 B, 9 A.M.	Invoice	10/04/2025	REFEREED U12 B, 9 A.M.	001-550-665	35.00
	INV0087419	REFEREED U14/16 B, 11 A.M.	Invoice	10/04/2025	REFEREED U14/16 B, 11 A.M.	001-550-665	40.00
02096	MS DEPT OF REVENUE MOTOR V	DKT0040996					16.00
	10092025	UNDERCOVER TAG FOR 2025 CHEVY TA	Invoice	10/09/2025	TAG FOR 2025 CHEVY TAHOE (	001-200-696	16.00
00512	MS FIRE CHIEFS ASSOCIATION	DKT0040997					200.00
	10092025	REGISTRATION HARRY HORTON FIRE C	Invoice	10/09/2025	REGISTRATION HARRY HORTON FIRE C	001-260-611	100.00
	10092025-1	REGISTRATION MICHAEL STERLING FIR	Invoice	10/09/2025	REGISTRATION MICHAEL STERLING FIR	001-260-611	100.00
00002	MS MUNICIPAL LEAGUE	DKT0040998					5,466.40
	41349	MML MEMBERSHIP DUES 2025 - 2026	Invoice	10/01/2025	MML MEMBERSHIP DUES 2025 - 2026	001-195-622	5,466.40
02734	QUINN, KAILYN AOLANI	DKT0040999					50.00
	INV0087398	REFEREED U8, 6:15 P.M.	Invoice	09/30/2025	REFEREED U8, 6:15 P.M.	001-550-665	25.00
	INV0087400	REFEREED U8 B, 6:15 P.M.	Invoice	10/02/2025	REFEREED U8 B, 6:15 P.M.	001-550-665	25.00
02958	THOMAS, CRAIG LEWIS	DKT0041000					100.00
	INV0087395	REFEREED U14 6:15 P.M.	Invoice	09/29/2025	REFEREED U14 6:15 P.M.	001-550-665	40.00
	INV0087405	AR U12, 6:15 P.M.	Invoice	10/02/2025	AR U12, 6:15 P.M.	001-550-665	25.00
	INV0087407	REFEREED U12, 7:30 P.M.	Invoice	10/02/2025	REFEREED U12, 7:30 P.M.	001-550-665	35.00
03285	VANDERFORD, AMY S.	DKT0041001					500.00
	10072025	REG ORLANDO REDD INSTRUCTOR DE\	Invoice	10/07/2025	REG ORLANDO REDD INSTRUCTOR DE\	001-200-611	500.00

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
02198	WILLIAMS SCOTSMAN, INC	DKT0041002					3,953.25
	9024730599	LIBRARY - BLDG RENT 10/06/2025 - 11	Invoice	10/06/2025	LIBRARY - BLDG RENT 10/06/2025 - 11	001-195-688	3,953.25

Total Claims: 37 **Total Payment Amount: 2,244,281.57**

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City of Byram, MS

Docket of Claims Register

APPKT009279 - AGENDA RUN 10/10/2025 (AP AUTOMATION)

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
03265	2B DIRT AND CONTRACTING LLC	DKT0040965					211,104.59
	10012025	PAY APPLICATION NO. 2 CDBG DRAINA	Invoice	10/01/2025	PAY APPLICATION NO. 2 CDBG DRAINA	001-301-906	211,104.59
					Total Claims: 1	**Total Payment Amount:**	**211,104.59**

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City of Byram, MS

Docket of Claims Register

APPKT009287 - 10/14/2025 HEMPHILL CONSTRUCTION COMPANY

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
00860	HEMPHILL CONSTRUCTION CO	DKT0041003					1,832,787.93
	1124137-04	PROJECT H24137 BYRAM BIG CREEK S/	Invoice	08/01/2025	PROJECT H24137 BYRAM BIG CREEK S/	302-700-907	1,832,787.93
					Total Claims: 1	**Total Payment Amount:**	**1,832,787.93**

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Docket of Claims Register

City of Byram, MS

APPKT009284 - 2ND A/P 10/24/2025 (AP AUTOMATION)

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
02584	A J CONSTRUCTION INC.	DKT0041004					326.82
	4385	SC-1 TYPE 8 10/07/2025	Invoice	10/07/2025	SC-1 TYPE 8 10/07/2025	001-301-572	85.80
	4392	SC-1, TYPE 8 10/09/2025	Invoice	10/09/2025	SC-1, TYPE 8 10/09/2025	001-301-572	241.02
02047	AMAZON CAPITAL SERVICES	DKT0041005					1,617.78
	1F7Q-M4T9-GJJG	MINI FRIDGES, WINDSHIELD KIT, FOG I	Invoice	10/15/2025	MINI FRIDGES, WINDSHIELD KIT, FOG I	001-260-504	9.99
					MINI FRIDGES, WINDSHIELD KIT, FOG I	001-260-559	333.90
					MINI FRIDGES, WINDSHIELD KIT, FOG I	001-260-646	119.98
					MINI FRIDGES, WINDSHIELD KIT, FOG I	001-260-646	49.96
	1HT3-NNVK-3VMP	WORK LIGHTS W/STAND & TENT FOR (	Invoice	10/01/2025	WORK LIGHTS W/ STAND & TENT FOR	001-200-531	444.83
	1N71-9NVC-CXLK	FD UNIFORM PANTS, OFFICE SUPPLIES	Invoice	10/07/2025	FD UNIFORM PANTS, OFFICE SUPPLIES	001-260-535	643.76
					PO8374 FD PAPER MATE LIQUID PAPE	001-260-500	15.36
01377	APPLICATION DATA SYSTEMS, IN	DKT0041006					4,195.00
	12648	PD & COURT SOFTWARE FOR NOVEME	Invoice	10/01/2025	PD & COURT SOFTWARE FOR NOVEME	001-110-650	839.00
						001-200-650	3,356.00
00161	AT & T	DKT0041007					214.61
	5037886019	NCIC MONITORING 09/01/2025 - 09/3	Invoice	10/01/2025	NCIC MONITORING 09/01/2025 - 09/3	001-200-609	214.61
00006	AUTO TRIM DESIGNS	DKT0041008					285.00
	I-115468	UPPER WINDSHIELD TINT	Invoice	10/06/2025	UPPER WINDSHIELD TINT	001-200-915	285.00
01689	AXON ENTERPRISE, INC	DKT0041009					2,890.00
	INUS371875	YELLOW X26P HANDLE TASERS	Invoice	08/28/2025	YELLOW X26P HANDLE TASERS	001-200-559	2,890.00
01804	B & G AUTOBODY	DKT0041010					902.00
	945	REPLACEMENT OF WINDOW REGULAT	Invoice	09/18/2025	REPLACEMENT OF WINDOW REGULAT	001-200-570	692.00
	946	OIL CHANGE, TIRE ROTATION	Invoice	09/18/2025	OIL CHANGE, TIRE ROTATION	001-200-570	110.00
	947	OIL CHANGE	Invoice	09/18/2025	OIL CHANGE	001-200-570	100.00
00611	BARNETT'S BODY SHOP	DKT0041011					1,083.78
	78615	BRAKES & ROTORS REMOVAL AND REF	Invoice	10/09/2025	BRAKES & ROTORS REMOVAL AND REI	001-200-570	965.78
	78638	OIL CHANGE	Invoice	10/15/2025	OIL CHANGE	001-200-570	59.00
	78671	OIL CHANGE	Invoice	10/15/2025	OIL CHANGE	001-200-570	59.00

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Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
02691	C SPIRE WIRELESS	DKT0041012					2,268.39
	10072025	ACCT # 0054631220, CELL PHONES, 09	Invoice	10/07/2025	ACCT # 0054631220, CELL PHONES, 09	001-120-606	34.48
						001-140-606	83.37
						001-200-606	1,676.05
						001-260-606	146.67
						001-280-606	97.78
						001-301-606	132.26
						001-550-606	48.89
						400-700-606	48.89
01197	CINTAS CORPORATION #210	DKT0041013					45.26
	4245629193	UNIFORM RENTALS	Invoice	10/06/2025	UNIFORM RENTALS	001-301-535	16.29
						001-550-535	4.92
						400-700-535	2.46
	4246368582	UNIFORM RENTALS	Invoice	10/13/2025	UNIFORM RENTALS	001-301-535	16.24
						001-550-535	4.94
						400-700-535	0.41
00018	ELLIOTT SECURITY & ELECTRONIC	DKT0041014					102.00
	26722	MONTHLY MONITORING	Invoice	10/01/2025	MONTHLY MONITORING	001-195-605	45.90
						001-301-605	28.05
						400-700-605	28.05
0005	ENTERGY	DKT0041015					1,224.64
	285006988602	ACCT # 94799053 (POLICE) 09/09/250	Invoice	10/10/2025	ACCT # 94799053 (POLICE) 09/09/250	001-200-630	1,224.64
0005	ENTERGY	DKT0041016					630.70
	310004873496	ACCT # 10229020 (PUBLIC WORKS) 09,	Invoice	10/10/2025	ACCT # 10229020 (PUBLIC WORKS) 09,	001-301-630	315.35
						400-700-630	315.35
0005	ENTERGY	DKT0041017					212.63
	200006426243	ACCT # 162483564 (POLICE-2) 09/09/2	Invoice	10/10/2025	ACCT # 162483564 (POLICE-2) 09/09/2	001-200-630	212.63
00941	ENVIRONMENT MASTERS	DKT0041018					1,117.42
	376678579	PLANNED MAINTENANCE FD STATION	Invoice	10/07/2025	PLANNED MAINTENANCE FD STATION	001-260-650	448.00
	376889757	CH PLANNED MAINTENANCE	Invoice	10/09/2025	CH PLANNED MAINTENANCE	001-195-575	669.42

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
00058	FLEETCOR TECHNOLOGIES OPER,	DKT0041019					6,322.75
	NP69266785	VEHICLE FUEL FOR 09/29/2025 - 10/0!	Invoice	10/06/2025	VEHICLE FUEL FOR 09/29/2025 - 10/0!	001-190-525	50.64
						001-200-525	2,165.11
						001-260-525	362.17
						001-280-525	49.59
						001-301-525	469.93
						001-550-525	115.73
	NP69299287	VEHICLE FUEL FOR 10/06/2025 - 10/1:	Invoice	10/13/2025	VEHICLE FUEL FOR 10/06/2025 - 10/1:	001-190-525	103.18
						001-200-525	2,077.20
						001-260-525	410.74
						001-280-525	88.75
						001-301-525	319.96
						001-550-525	109.75
00090	HOME DEPOT CREDIT SERVICES	DKT0041020					79.87
	5510336	FOAM TAPE, WASP SPRAY, MR. CLEAN	Invoice	10/03/2025	FOAM TAPE, WASP SPRAY, MR. CLEAN	001-301-505	79.87
00066	INNOVATIVE COMPUTER SOLUTI	DKT0041021					7,803.50
	123911	ICS CLOUD SERVER HOSTING	Invoice	07/01/2025	ICS CLOUD SERVER HOSTING	001-200-681	350.00
	124471	MONTHLY SERVICE CONTRACT	Invoice	10/01/2025	MONTHLY SERVICE CONTRACT	001-110-650	150.00
						001-140-650	502.00
						001-190-650	120.00
						001-195-650	505.00
						001-200-650	1,003.00
						001-260-650	720.00
						001-280-650	120.00
						001-301-650	240.00
						400-700-650	240.00
	124472	ICS CLOUD SERVER HOSTING	Invoice	10/01/2025	ICS CLOUD SERVER HOSTING	001-200-681	250.00
	124473	ICS CLOUD SERVER HOSTING	Invoice	10/01/2025	ICS CLOUD SERVER HOSTING	001-200-681	350.00
	124587	ICS CLOUD SERVER / OFFICE 365 BACK	Invoice	10/02/2025	ICS CLOUD SERVER / OFFICE 365 BACK	001-100-650	448.00
						001-110-650	300.00
						001-120-650	64.00
						001-140-650	510.50
						001-190-650	46.50
						001-195-650	368.50
						001-200-650	689.00
						001-260-650	438.50
						001-280-650	93.00
						001-301-650	119.50
						001-550-650	73.00
						400-700-650	103.00
00301	JACKSON COMMUNICATIONS	DKT0041022					60.00
	1747	ANTENNA & ANTENNA BRACKET	Invoice	10/01/2025	ANTENNA & ANTENNA BRACKET	001-200-915	60.00

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
02855	JXN WATER INC	DKT0041023					178.83
	PD10062025	ACCT # 3179300000 (09/08/2025 - 10,	Invoice	10/06/2025	ACCT # 3179300000 (09/08/2025 - 10,	001-200-630	178.83
02855	JXN WATER INC	DKT0041024					32.90
	DRP10072025	ACCT # 1740745981 (09/09/2025 - 10,	Invoice	10/07/2025	ACCT # 1740745981 (09/09/2025 - 10,	001-550-630	32.90
02855	JXN WATER INC	DKT0041025					271.90
	PW10062025	ACCT # 9956300000 (09/08/2025 - 10,	Invoice	10/06/2025	ACCT # 9956300000 (09/08/2025 - 10,	001-301-630	135.95
						400-700-630	135.95
02855	JXN WATER INC	DKT0041026					12.30
	FD10072025	ACCT # 1836400000 (09/09/2025 - 10,	Invoice	10/07/2025	ACCT # 1836400000 (09/09/2025 - 10,	001-260-630	12.30
00264	KENTWOOD SPRINGS	DKT0041027					111.40
	12083768 101225	PD WATER	Invoice	10/12/2025	PD WATER	001-200-505	111.40
02549	MAGCOR INDUSTRIES	DKT0041028					176.00
	136074	BUSINESS CARDS FOR ERMA JOHNSON	Invoice	09/05/2025	BUSINESS CARDS FOR ERMA JOHNSON	001-100-500	100.00
	136374	LETTERHEAD STATIONERY	Invoice	10/13/2025	LETTERHEAD STATIONERY	001-100-500	76.00
00076	MID SOUTH UNIFORM & SUPPLY	DKT0041029					135.00
	662185	BOOTS	Invoice	10/03/2025	BOOTS	001-200-535	135.00
02447	MS SUPREME COURT	DKT0041030					104.40
	10092025	CHRISTY WALKER (cw0417) 07/01/202	Invoice	10/09/2025	CHRISTY WALKER (cw0417) 07/01/202	001-110-681	104.40
00544	ONEWAY	DKT0041031					896.11
	24649	COLORING BOOKS, JAR OPENERS, MAZ	Invoice	09/17/2025	COLORING BOOKS, JAR OPENERS, MAZ	001-200-646	896.11
00096	O'REILLY AUTOMOTIVE STORES,	DKT0041032					17.25
	1676-306277	CAPSULE	Invoice	10/09/2025	CAPSULE	001-200-570	17.25
00345	PRECISION PEST MANAGEMENT	DKT0041033					505.00
	42867	PW PEST CONTROL	Invoice	10/09/2025	PW PEST CONTROL	001-301-560	30.00
						400-700-560	30.00
	42868	PD PEST CONTROL	Invoice	10/09/2025	PD PEST CONTROL	001-200-560	75.00
	42869	DAVIS ROAD PARK PEST CONTROL	Invoice	10/09/2025	DAVIS ROAD PARK PEST CONTROL	001-550-560	60.00
	42870	FD-2 PEST CONTROL	Invoice	10/09/2025	FD-2 PEST CONTROL	001-260-560	100.00
	42871	FD PEST CONTROL	Invoice	10/09/2025	FD PEST CONTROL	001-260-560	135.00
	42872	CH PEST CONTROL	Invoice	10/09/2025	CH PEST CONTROL	001-195-560	75.00
00089	REVELL HARDWARE	DKT0041034					88.64
	201418/4	NIFTY NABBER	Invoice	10/03/2025	NIFTY NABBER	001-301-505	69.36
	201557/4	CONNECTOR, MAG NUT, NUTS, BOLTS,	Invoice	10/14/2025	CONNECTOR, MAG NUT, NUTS, BOLTS,	001-301-505	19.28
00315	RICK'S PRO TRUCK LAKELAND	DKT0041035					1,130.03
	83079	WIG WAG LIGHTS	Invoice	10/01/2025	WIG WAG LIGHTS	001-301-915	1,130.03

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
00901	ROBERT J YOUNG COMPANY INC	DKT0041036					741.40
	INV7577363	PD DISPATCH COPIES 04/01/2025 - 06/	Invoice	06/29/2025	PD DISPATCH COPIES 04/01/2025 - 06/	001-200-650	130.98
	INV7672856	PD PATROL COPIES 08/01/2025 - 08//3	Invoice	08/28/2025	PD PATROL COPIES 08/01/2025 - 08//3	001-200-650	63.75
	INV7672857	PD RECORDS 08/01/2025 - 08/31/202!	Invoice	08/28/2025	PD RECORDS 08/01/2025 - 08/31/202!	001-200-650	224.92
	INV7672859	PD CID COPIES 08/01/20258 - 08/31/2	Invoice	08/28/2025	PD CID COPIES 08/01/20258 - 08/31/2	001-200-650	63.75
	INV7742168	PW COPIER RENTAL 09/15/2025 - 10/1	Invoice	10/15/2025	PW COPIER RENTAL 09/15/2025 - 10/1	001-190-650	43.86
						001-280-650	43.86
						001-301-650	85.14
						400-700-650	85.14
02876	RODGERS, DAVID A	DKT0041037					14,250.00
	85331	THREE (3) LOADS @ WILLOW BAY	Invoice	10/01/2025	THREE (3) LOADS @ WILLOW BAY	400-700-635	1,050.00
	85342	FOURTEEN (14) LOADS @ BRANNAN	Invoice	10/01/2025	FOURTEEN (14) LOADS @ BRANNAN A	400-700-635	4,200.00
	85343	FOURTEEN (14) LOADS @ BRANNAN ,	Invoice	10/01/2025	FOURTEEN (14) LOADS @ BRANNAN ,	400-700-635	4,200.00
	85344	SIXTEEN (16) LOADS @ BRANNAN AV	Invoice	10/01/2025	SIXTEEN (16) LOADS @ BRANNAN AV	400-700-635	4,800.00
00375	ROGERS DABBS CHEVROLET	DKT0041038					53,736.00
	186294	2025 CHEVROLET TAHOE (LT. KINCAID)	Invoice	10/01/2025	2025 CHEVROLET TAHOE 4X4 SSV (LT. I	001-200-915	53,736.00
01618	SHRED IT USA	DKT0041039					91.95
	8012202244	CUSTOMER # 1000683311 (PD RECYCL	Invoice	09/30/2025	CUSTOMER # 1000683311 (PD RECYCL	001-200-681	91.95
03108	SOUND BILLING, LLC	DKT0041040					93.72
	13674	OIL CHANGE	Invoice	10/10/2025	OIL CHANGE	001-301-570	93.72
03212	TKB SERVICES	DKT0041041					3,000.00
	1263	GRASS MOW @ SIWELL, GARY & TERR	Invoice	09/02/2025	GRASS MOW @ SIWELL, GARY & TERR	001-301-638	1,500.00
	1263-1	GRASS MOW @ SIWELL, GARY & TERR	Invoice	09/02/2025	GRASS MOW @ SIWELL, GARY & TERR	001-301-638	1,500.00
03264	US BANCORP SERVICE CENTER	DKT0041042					755.04
	09302025	CONF# 72354391 PAULA MORRISON 0	Invoice	09/30/2025	CONF# 72354391 PAULA MORRISON 0	001-110-610	151.51
	09302025-1	CONF.#72378913 DARNISHIA NORWO	Invoice	09/30/2025	CONF.#72378913 DARNISHIA NORWO	001-110-610	454.53
	09302025-2	MML BOARD OF DIRECTORS MTG 09/1	Invoice	09/30/2025	MML BOARD OF DIRECTORS MTG 09/1	001-120-610	149.00
02505	WATKINS & EAGER, PLLC	DKT0041043					1,760.00
	443353	CONTINUING DISCLOSURE ANNUAL RE	Invoice	10/09/2025	CONTINUING DISCLOSURE ANNUAL RE	001-195-603	1,760.00
02198	WILLIAMS SCOTSMAN, INC	DKT0041044					3,953.25
	9024310966	LIBRARY - BLDG RENT 08/06/2025 - 09	Invoice	08/06/2025	LIBRARY - BLDG RENT 08/06/2025 - 09	001-195-688	3,953.25

Total Claims: 41 **Total Payment Amount: 113,423.27**

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City of Byram, MS

Docket of Claims Register

APPKT009289 - 2ND A/P 10/24/2025 (AP AUTOMATION SEWER)

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
01562	CONTROL SYSTEMS, INC	DKT0041058					8,960.00
	S-2849	SERVICE CALL SOFT START AT RENFROI	Invoice	09/30/2025	SERVICE CALL SOFT START AT RENFROI	400-700-635	8,960.00
02414	DIVERSIFIED COMPANIES, LLC	DKT0041059					5,984.54
	2025-4570	POSTAGE FOR SEPTEMBER 2025 MAILI	Invoice	09/29/2025	POSTAGE FOR SEPTEMBER 2025 MAILI	400-700-608	1,540.84
	2025-4570-P	PRINT PROCESS MAIL FOR SEPTEMBEI	Invoice	09/29/2025	PRINT PROCESS MAIL FOR SEPTEMBEI	400-700-608	343.70
	6512-PE	POSTAGE- UTILITY ESCROW REFILL	Invoice	10/03/2025	POSTAGE- UTILITY ESCROW REFILL	400-700-608	4,100.00
01616	FLUID PROCESS & PUMPS, LLC	DKT0041060					19,976.00
	0030785	SEWER PUMP @ RENFROW PUMP ST/	Invoice	10/02/2025	SEWER PUMP @ RENFROW PUMP ST/	400-700-577	19,976.00
02350	HYDRA SERVICE, INC	DKT0041061					4,115.00
	192356	SERVICE CALL @ BRANNAN AVENUE	Invoice	10/06/2025	SERVICE CALL @ BRANNAN AVENUE	400-700-577	674.50
	192360	RENTAL PUMP @ BRANNAN AVENUE	Invoice	10/06/2025	RENTAL PUMP @ BRANNAN AVENUE	400-700-640	2,940.00
	192571	SERVICE CALL @ RENFROW LIFT STATI	Invoice	10/15/2025	SERVICE CALL @ RENFROW LIFT STATI	400-700-577	500.50
02419	MCMASTER & ASSOCIATES, INC.	DKT0041062					3,510.00
	3441-INV 1	PROFESSIONAL SERVICES THROUGH 0!	Invoice	10/07/2025	PROFESSIONAL SERVICES THROUGH 0!	400-700-602	3,510.00
02639	THE PEOPLES BANK	DKT0041063					1,800.00
	10793	G.O. BOND SERIES 2015 10/01/2024 -	Invoice	10/01/2025	G.O. BOND SERIES 2015 10/01/2024 -	400-700-840	1,800.00
					Total Claims: 6	**Total Payment Amount:**	**44,345.54**

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City of Byram, MS

Docket of Claims Register

APPKT009290 - 2ND A/P 10/24/2025 (IN HOUSE)

By Docket/Claim Number

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
01742	AYCOX, MIKE	DKT0041045					76.03
	10172025	TRAVEL REIMBURSEMENT, TUPELO MS	Invoice	10/17/2025	TRAVEL REIMBURSEMENT, TUPELO MS	001-200-610	76.03
02932	CITY OF BYRAM CADENCE GENEF	DKT0041046					14,948.80
	09302025	REIMBURSEMENT OF CDBG ENGINEER	Invoice	09/30/2025	REIMBURSEMENT OF CDBG ENGINEER	125-301-700	14,948.80
02636	CIVIC PLUS, LLC	DKT0041047					7,547.40
	343968	SOCIAL MEDIA ARCHIVING STANDARD	Invoice	10/14/2025	SOCIAL MEDIA ARCHIVING STANDARD	001-195-681	7,547.40
00335	LEADS ONLINE	DKT0041048					3,396.00
	419832	TOTAL TRACK INVESTIGATION SYSTEM	Invoice	07/15/2025	TOTAL TRACK INVESTIGATION SYSTEM	001-200-650	3,396.00
01533	MOORE'S INSTALLATIONS	DKT0041049					4,161.00
	10152025	UPFIT FOR STATE CONTRACT VEHICLE :	Invoice	10/15/2025	UPFIT FOR STATE CONTRACT VEHICLE :	001-200-915	4,161.00
02779	MS BUREAU OF INVESTIGATION	DKT0041050					64.00
	PW10142025-1	BACKGROUND CHECK - HINES, MAURI	Invoice	10/14/2025	BACKGROUND CHECK - HINES, MAURI	001-301-681	32.00
	PW10142025-2	BACKGROUND CHECK - JOHNSON, HUI	Invoice	10/14/2025	BACKGROUND CHECK - JOHNSON, HUI	001-301-681	32.00
00206	MS MUNICIPAL COURT CLERK'S /	DKT0041051					175.00
	10012025-1	2026 ANNUAL DUES - VERA JONES	Invoice	10/01/2025	2026 ANNUAL DUES - VERA JONES	001-110-622	25.00
	10012025-2	2026 ANNUAL DUES - PAULA MORRISC	Invoice	10/01/2025	2026 ANNUAL DUES - PAULA MORRISC	001-110-622	100.00
	10012025-3	2026 ANNUAL DUES - DARNISHIA NOR	Invoice	10/01/2025	2026 ANNUAL DUES - DARNISHIA NOR	001-110-622	25.00
	10012025-4	2026 ANNUAL DUES - CHRISTI WALKEF	Invoice	10/01/2025	2026 ANNUAL DUES - CHRISTI WALKEF	001-110-622	25.00
00028	PETTY CASH CUSTODIAN / JULIA	DKT0041052					168.83
	10132025	REIMBURSEMENT TO PETTY CASH	Invoice	10/13/2025	REIMBURSEMENT TO PETTY CASH	001-195-505	132.33
						001-200-608	24.50
						001-260-696	12.00
02817	QUINN, SHAMEKA R	DKT0041053					75.00
	10132025	DIRECTOR OF COACHING 10/13/2025	Invoice	10/13/2025	DIRECTOR OF COACHING 10/13/2025	001-550-665	25.00
	10142025	DIRECTOR OF COACHING 10/14/2025	Invoice	10/14/2025	DIRECTOR OF COACHING 10/14/2025	001-550-665	25.00
	10162025	DIRECTOR OF COACHING 10/16/2025	Invoice	10/16/2025	DIRECTOR OF COACHING 10/16/2025	001-550-665	25.00
00114	SIGNS FIRST	DKT0041054					186.00
	MET-89540	BANNER, DECAL FOR TURKEY TROT	Invoice	10/15/2025	BANNER, DECAL FOR TURKEY TROT	001-195-512	186.00
03288	STRATVOS GROUP, LLC	DKT0041055					425.00
	10092025	REGISTRATION - CONNOR MARTIN, NC	Invoice	10/09/2025	REGISTRATION - CONNOR MARTIN, NC	001-200-611	425.00
01940	TIRE HUB	DKT0041056					266.00
	53458515	TIRES	Invoice	10/13/2025	TIRES	001-200-570	266.00

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Docket of Claims Register — **APPKT009290 - 2ND A/P 10/24/2025 (IN HOUSE)**

Vendor #	Vendor Name / Payable Number	Docket/Claim # / Payable Description	Payable Type	Payable Date	Item Description	Account Number	Payment Amount / Distribution Amount
01516	WILLIAMS, LEWIS L	DKT0041057					210.00
	10102025	REFEREE ASSIGNOR WEEK ENDING 10,	Invoice	10/10/2025	REFEREE ASSIGNOR WEEK ENDING 10,	001-550-665	70.00
	10172025	REFEREE ASSIGNOR WEEK ENDING 10,	Invoice	10/17/2025	REFEREE ASSIGNOR WEEK ENDING 10,	001-550-665	70.00
	10242025	REFEREE ASSIGNOR WEEK ENDING 10,	Invoice	10/24/2025	REFEREE ASSIGNOR WEEK ENDING 10,	001-550-665	70.00

Total Claims: 13 **Total Payment Amount: 31,699.06**

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.b

FOR: Approval of Resolution of Intent to Issue General Obligation Utility Bonds

INTRODUCED BY: Nick Schorr, Government Consultants

ATTACHMENTS:

File Name
C001B.Resolution of Intent - Byram, MS, GOU Bonds.pdf

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF BYRAM, MISSISSIPPI, DECLARING THE INTENTION TO ISSUE GENERAL OBLIGATION UTILITY BONDS OF THE MUNICIPALITY IN THE MAXIMUM PRINCIPAL AMOUNT OF $2,000,000 TO PROVIDE FUNDS FOR THE PURPOSE OF ERECTING OR PURCHASING WATERWORKS, GAS, ELECTRIC, AND OTHER PUBLIC UTILITY PLANTS OR DISTRIBUTION SYSTEMS OR FRANCHISES, AND REPAIRING, IMPROVING, AND EXTENDING THE SAME; ESTABLISHING SANITARY STORM, DRAINAGE, OR SEWERAGE SYSTEMS, AND REPAIRING, IMPROVING, AND EXTENDING THE SAME; CONSTRUCTING, IMPROVING, OR PAVING STREETS, SIDEWALKS, DRIVEWAYS, PARKWAYS, WALKWAYS, OR PUBLIC PARKING FACILITIES, AND PURCHASING LAND THEREFOR; CONSTRUCTING BRIDGES AND CULVERTS; ALTERING OR CHANGING THE CHANNELS OF STREAMS AND WATER COURSES TO CONTROL, DEFLECT, OR GUIDE THE CURRENT THEREOF; AND PURCHASING MACHINERY AND HEAVY EQUIPMENT WHICH WILL HAVE AN EXPECTED USEFUL LIFE IN EXCESS OF 10 YEARS FOR THE USE OF THE PUBLIC WORKS DEPARTMENT, BUT SPECIFICALLY NOT INCLUDING ANY MOTOR VEHICLES WEIGHING LESS THAN 12,000 POUNDS; DIRECTING PUBLICATION OF NOTICE OF SUCH INTENTION; AND FOR RELATED PURPOSES.

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

1. The Municipality is authorized by Section 21-33-301 *et seq.*, Mississippi Code of 1972, as amended (the "Act"), to issue the general obligation utility bonds hereinafter proposed to be issued for the purposes hereinafter set forth, for which purpose there are no other available funds on hand.

2. It is necessary and in the public interest to issue general obligation utility bonds of the Municipality in the maximum principal amount of $2,000,000 (the "Bonds") to provide funds for the purpose of erecting or purchasing waterworks, gas, electric, and other public utility plants or distribution systems or franchises, and repairing, improving, and extending the same; establishing sanitary, storm, drainage, or sewerage systems, and repairing, improving, and extending the same; constructing, improving, or paving streets, sidewalks, driveways, parkways, walkways, or public parking facilities, and purchasing land therefor; constructing bridges and culverts; altering or changing the channels of streams and water courses to control, deflect, or guide the current thereof; and purchasing machinery and heavy equipment which will have an expected useful life in excess of 10 years for the use of the public works department, but specifically not including any motor vehicles weighing less than 12,000 pounds (the "Authorized Purpose").

3. The assessed value of all property within the Municipality, according to the last completed assessment for taxation, is $126,646,096; the Municipality has outstanding bonded indebtedness subject to the 15% debt limit prescribed by the Act, in the amount of $2,095,000, and outstanding bonded and floating indebtedness subject to the 20% debt limit prescribed by the Act (which amount includes the sum set forth above subject to the 15% debt limit), in the amount of $2,095,000; the issuance of the Bonds hereinafter proposed to be issued, when added to the outstanding bonded indebtedness of the Municipality, will not result in bonded indebtedness, exclusive of indebtedness not subject to the aforesaid 15% debt limit, of more than 15% of the assessed value of taxable property within the Municipality, and will not result in indebtedness, both bonded and floating, exclusive of indebtedness not subject to the aforesaid 20% debt limit, in excess of 20% of the assessed value of taxable property within the Municipality and will not exceed any constitutional or statutory limitation upon indebtedness which may be incurred by the Municipality.

4. The Municipality intends to make payments of the principal and interest on the Bonds from the legally available revenues of the Municipality, including from the revenues of the sewer system of the Municipality (the "System").

5. The Municipality reasonably expects that it will incur expenditures for the Authorized Purpose prior to the issuance of the Bonds, and that it should declare its official intent to reimburse such expenditures with the proceeds of the Bonds upon the issuance thereof.

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

SECTION 1. The Governing Body hereby declares its intention to issue the Bonds in the maximum principal amount of $2,000,000 to provide funds for the Authorized Purpose.

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

SECTION 3. The Bonds will be general obligations of the Municipality payable as to principal and interest out of legally available revenues of the Municipality, including revenues of the System, and secured by an irrevocable pledge of the avails of a tax to be levied annually, if and to the extent necessary, upon all the taxable property within the geographical limits of the Municipality, which tax, together with any other moneys available for such purposes, including revenues of the System, shall be sufficient to provide for the payment of the principal of and the interest on the Bonds according to the terms thereof.

SECTION 4. The Governing Body proposes to direct the issuance of the Bonds in the amount, for the purpose and secured as aforesaid at a meeting of the Governing Body to be held at its regular meeting place in the City Hall located at 5901 Terry Road in the Municipality at 7:00 P.M., on Thursday, December 11, 2025, or at some meeting held subsequent thereto. If 10% of the qualified electors of the Municipality, or 1,500, whichever is the lesser, shall file a written protest with the City Clerk against the issuance of such Bonds on or before the aforesaid date and

hour, then the Bonds shall not be issued unless authorized at an election on the question of the issuance of such Bonds to be called and held as provided by law. If no protest is filed, then such Bonds may be issued without an election on the question of the issuance thereof at any time within a period of two years after the date specified above.

SECTION 5. This resolution shall be published once a week for at least three consecutive weeks in *The Clarion-Ledger*, a newspaper published in and having a general circulation in the Municipality and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended. The first publication of this resolution shall be made not less than 21 days prior to the date fixed herein for the issuance of the Bonds, and the last publication shall be made not more than seven days prior to such date.

SECTION 6. The City Clerk is hereby directed to procure from the publisher of the aforesaid newspaper the customary proof of the publication of this resolution and have the same before this Governing Body on the date and hour specified in Section 4 hereof.

SECTION 7. If any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

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

Alderman Robert Amos	**voted: _____**
Alderman Chris Carson	**voted: _____**
Alderwoman Roschelle Gibson	**voted: _____**
Alderwoman Roshunda Harris-Allen	**voted: _____**
Alderwoman Diandra Hosey	**voted: _____**
Alderwoman Erma Johnson	**voted: _____**
Alderwoman Teresa Mack	**voted: _____**

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried and the resolution adopted this day, October 23, 2025.

City of Byram, Mississippi

_____
Richard White, Mayor

ATTEST:

_____
Julia Kraft, City Clerk **(seal)**

Publication Instructions:

Clarion-Ledger
November 14, 2025, November 21, 2025, November 28, 2025, December 5, 2025

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.c

FOR: Approval of Resolution Authorizing the Hiring of Professionals to Assist with the Issuance of Proposed General Obligation Utility Bonds

INTRODUCED BY: City Clerk Julia Kraft

ATTACHMENTS:

File Name
C002B.Resolution Hiring Professionals - Byram, MS, GOU Bonds.docx.pdf

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF BYRAM, MISSISSIPPI, AUTHORIZING THE ENGAGEMENT OF CERTAIN PROFESSIONALS TO ASSIST WITH THE ISSUANCE OF THE PROPOSED GENERAL OBLIGATION UTILITY BONDS OF THE MUNICIPALITY; AND FOR RELATED MATTERS.

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

1. Pursuant to Sections 21-33-301 *et seq.*, Mississippi Code of 1972, as amended (the "Act"), the Municipality desires to issue general obligation utility bonds (the "Bonds") for various purposes authorized by the Act.

2. The Municipality desires to go forward with preparation for the issuance of the Bonds and desires to approve the engagement of certain professionals to assist with the issuance of the Bonds.

NOW, THEREFORE, be it resolved by the Governing Body, acting for and on behalf of the Municipality, as follows:

SECTION 1. The Municipality and the professionals herein engaged are hereby authorized to proceed with the preparation for the issuance of the Bonds in accordance with this resolution and such other resolutions as may be subsequently adopted concerning this matter.

SECTION 2. The Municipality hereby authorizes and approves the engagement of the law firm of Watkins & Eager PLLC, Jackson, Mississippi, to serve as Bond Counsel in connection with the issuance of the Bonds and authorizes the Mayor to execute the letter of engagement attached hereto as **Attachment A**.

SECTION 3. The Municipality hereby authorizes and approves the engagement of Government Consultants, Inc., Madison, Mississippi, to serve as "Independent Registered Municipal Advisor" to the Municipality and authorizes the Mayor to execute the letters of engagement and disclosure attached hereto as **Attachment B**.

SECTION 4. The Municipality hereby affirms the engagement of Mills, Scanlon, Dye & Pittman, Ridgeland, Mississippi, to serve as counsel for the Municipality in connection with the issuance of the Bonds.

SECTION 5. The Municipality, by subsequent resolutions, shall take such actions as may be necessary to specify the terms and conditions of the issuance and sale of the Bonds.

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

Alderman Robert Amos	**voted: _____**
Alderman Chris Carson	**voted: _____**
Alderwoman Roschelle Gibson	**voted: _____**
Alderwoman Roshunda Harris-Allen	**voted: _____**
Alderwoman Diandra Hosey	**voted: _____**
Alderwoman Erma Johnson	**voted: _____**
Alderwoman Teresa Mack	**voted: _____**

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried and the resolution adopted this day, October 23, 2025.

City of Byram, Mississippi

_____

Richard White, Mayor

ATTEST:

_____

Julia Kraft, City Clerk **(seal)**

Attachment A

Letter of Engagement for Bond Counsel

WATKINS & EAGER

Attorneys and Counselors at Law

est. 1895

Mailing Address:
P.O. Box 650
Jackson, Mississippi 39205
Telephone: (601) 965-1900
Facsimile: (601) 965-1901

Brad C. Davis
Direct dial: 601-965-1901
E-mail: bdavis@watkinseager.com

October 23, 2025

VIA EMAIL

Mayor Richard White
Board of Aldermen
5901 Terry Road
Byram, Mississippi 39272

Re: General Obligation Utility Bonds

Dear Mayor White:

This letter is to set forth the scope of our engagement and to specify the responsibilities which we assume as Bond Counsel for the City of Byram, Mississippi (the "City"), in connection with the proposed issuance by the City of its general obligation utility bonds (the "Bonds") for the purpose of erecting or purchasing waterworks, gas, electric, and other public utility plants or distribution systems or franchises, and repairing, improving, and extending the same; establishing sanitary, storm, drainage, or sewerage systems, and repairing, improving, and extending the same; constructing, improving, or paving streets, sidewalks, driveways, parkways, walkways, or public parking facilities, and purchasing land therefor; constructing bridges and culverts; altering or changing the channels of streams and water courses to control, deflect, or guide the current thereof; and purchasing machinery and heavy equipment which will have an expected useful life in excess of 10 years for the use of the public works department, but specifically not including any motor vehicles weighing less than 12,000 pounds (the "Authorized Purpose").

We will undertake to draft the usual documents associated with the issuance of the Bonds. In addition, we will render our approving legal opinion with respect to the Bonds which will be delivered to the City and the purchaser of the Bonds on the date of closing. This opinion will primarily address the validity of the Bonds, the proceedings under which the Bonds are issued, and the exemption from state income taxation of the interest to be paid on the Bonds. To the extent that it is determined that the Bonds may be issued as tax-exempt bonds under the Internal Revenue Code of 1986, as amended (the "Code"), documents pertaining to the issuance of the Bonds and such opinion will also address the treatment of interest on the Bonds under the Code. We will also draft the customary closing papers for the Bonds, although we do not assume responsibility for verifying the accuracy or completeness of facts certified by others, nor do we assume responsibility for examining legal questions on which other participating attorneys are asked to opine.

We propose that our fee be determined in consultation and negotiation with the City, to include the standard State Bond Attorney fee, with such fee to be based upon (i) the terms,

structure, size, and schedule of the financing which may be represented by the Bonds, (ii) the duties we will undertake pursuant to this engagement letter, (iii) the time we devoted to the financing, and (iv) the responsibilities we will assume in connection therewith. If unusual or unforeseen circumstances arise which require a significant increase in our time or responsibility, we will consult with you regarding further handling and any possible adjustment to any fee amount. In addition to our fees for services, our bills will include expenses and costs normally associated with representations of this kind.

In connection with the services set forth above, the amount of our fee and our expense estimate set forth herein assumes that the information and documentation that is to be provided to us by the City will be provided upon request within a reasonable amount of time so as not to occasion otherwise unnecessary expenditures of time and effort on our part. Such fee and expenses related to issuance of the Bonds, and the subsequent issuance of any authorized, but unissued, Bonds shall be covered by subsequent arrangements.

From time to time this firm represents clients, including in connection with a variety of unrelated matters in which the City is involved. These matters may include, but are not limited to, proceedings before the various federal, state and local governing bodies and boards, agencies, and commissions in which the interest of our client is adverse to the City.

We have reviewed the relationship between our responsibilities as Bond Counsel (which will primarily consist of drafting documents, consulting as to debt options and responsibilities, and rendering one or more opinions with respect to the Bonds) and our representation of other clients, in unrelated matters as described above, and we have concluded that the performance of our responsibilities as Bond Counsel will not be affected by our representation of other clients.

It is our understanding that the City consents to or waives any conflict of interest which may arise as a result of any current representations in unrelated matters and future representations similar to those described above. Your acceptance of this engagement letter will be evidence of that consent.

Please confirm that the foregoing scope of engagement and fee arrangement is acceptable to the City by an entry in the minutes of the City, and give us a call if additional information is desired or if the matters discussed herein need further discussion.

Sincerely,

WATKINS & EAGER PLLC

Brad C. Davis

cc: Board of Aldermen
Mills, Scanlon, Dye & Pittman

Accepted and agreed to by the City of Byram, Mississippi.

By: _____

Title: _____

Date: _____ **(seal)**

Attachment B

Letters of Engagement and Disclosure for Municipal Advisor

GOVERNMENT CONSULTANTS

GOVERNMENT CONSULTANTS, INC.

Consulting & Municipal Advisory Firm

116 Village Boulevard
Madison, Mississippi 39110

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

October 23, 2025

Mayor and Board of Aldermen
City of Byram, Mississippi
5901 Terry Road
Byram, Mississippi 39272

Re: City of Byram, Mississippi
Not to Exceed $2,000,000 City of Byram, Mississippi General Obligation Utility Bonds, in one or more series (collectively, the "Bonds")
Disclosure and Engagement Letter (the "Letter")

Dear Mayor and Board of Aldermen,

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

Disclosures Concerning our Role as Municipal Advisor

(i) The Municipal Advisor has a fiduciary duty to you. This is different than an underwriter, if any, who only has an obligation to deal fairly with you. The underwriter, if any, has financial and other interests that differ from yours, unlike the Municipal Advisor who has no financial or other interests that differ from your own.

(ii) We shall provide advice concerning the structure, timing, terms, sizing and other similar matters related to any potential bond or debt issuance.

(iii) We shall make a reasonable inquiry to the relevant facts that help determine which course of action best suits your interests. A reasonable analysis will be conducted to determine that all advice and/or recommendation(s), are not based on materially inaccurate or incomplete information.

(iv) We shall evaluate possible material risks, benefits and alternatives related to the Bonds.

(v) Our duties are limited to this transaction and the above-mentioned disclosures.

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

Disclosure Concerning Conflicts of Interest and Other Information

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

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

Disclosure Concerning the Compensation

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

Disclosure of Information Regarding Legal Events and Disciplinary History

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

Disclosure Relating to Issuing Bonds

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

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

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

General obligation debt is an obligation to which your full faith and credit is pledged to pay principal and interest. This pledge is in the form of a millage, without limitation, to be collected within your jurisdiction in order to provide for the timely payment of general obligation debt. If needed, you promise to collect the taxes and repay the debt to which this obligation is pledged.

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

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

Disclosure Concerning the Term of Engagement

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

Acknowledgement

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

Sincerely,

Government Consultants, Inc.

BY:_____
Nick Schorr

RECEIPT ACKNOWLEDGEMENT

BY: _____
Signature
Richard White, Mayor, City of Byram, Mississippi
Authorized Representative's Name

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.d

FOR: Approval to hire a Streets worker at $15.14 per hour with full benefits, contingent upon successful completion of the hiring process

INTRODUCED BY: Public Works Director Dexter Shelby

NOTES:
Maurice Hines

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.e

FOR: Approval to hire a Streets Worker at $15.14 per hour with full benefits, contingent upon successful completion of the hiring process

INTRODUCED BY: Public Works Director Dexter Shelby

NOTES:
Hubert Johnson

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.f

FOR: Approval of a Resolution of the Mayor and Board of Aldermen Opposing Public and Private School Choice Programs

INTRODUCED BY:

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 7.g

FOR: Discussion of the City buying tickets for Elected Officials for the Byram Chamber of Commerce's Fundraiser Gala at $50.00 per person (001-110-646)

INTRODUCED BY:

BYRAM MISSISSIPPI

Join Us

OCTOBER 27TH @ 6:00 pm at Byram City Hall

Our Town, Our Events

Let's Make Them Unforgettable!

We're calling on our neighbors to help shape the future of our community events. Join us to learn more, meet fellow volunteers, and sign up for events throughout the year.

Hosted By:

Alderwoman Erma J. Johnson

Chief David Errington

Byram Mayoral Health Council

THIRD ANNUAL
READ FOR A TREAT

A TRUNK OR TREAT EVENT

Disney Inspired Theme

HOSTED BY
JUNIOR AUXILIARY OF
BYRAM-TERRY
& CITY OF BYRAM

BYRAM MISSISSIPPI

Junior Auxiliary of Byram-Terry • EST. 1997 •

OCTOBER 30TH | 6-8PM

2515 DAVIS ROAD, BYRAM, MS 39272

For more Information, contact jabtprojectscom@gmail.com or 601-790-0494

COME JOIN US FOR THE CITY OF BYRAM'S
1ST ANNUAL

TURKEY TROT

Hosted by Byram Mayoral Health Council

ON THE "RUN" FOR ALZHEIMER'S
5K
RUN/WALK

NOV 22ND

RACE BEGINS AT 8AM

REGISTRATION OPENS AT 7AM

$25 Per Adult Participant
$15 Per child

Proceeds will be Donated to cure Alzheimers

Ages 11-older are welcome

Location: Starts at Country Woods Baptist Church

Register by using the QR Code,
For more information Contact
Alderwoman Erma Johnson @
(601) 918-6369

CITY OF BYRAM AGENDA ITEM FACT SHEET

BOARD MEETING DATE: October 23, 2025 AGENDA ITEM NO: 10.a

FOR: Adjourn in memory of former Ward VI Alderman David Moore

INTRODUCED BY: Mayor Richard White