City of Gulf Shores, Alabama

ANNUAL FINANCIAL BUDGET

For Fiscal Year Ending December 31, 2024

Prepared by: Finance and Administrative Services Department



Canal Park Boat Launch
City of Gulf Shores

CITY OF GULF SHORES™ ALABAMA

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City of Gulf Shores, Alabama
2024 Budget

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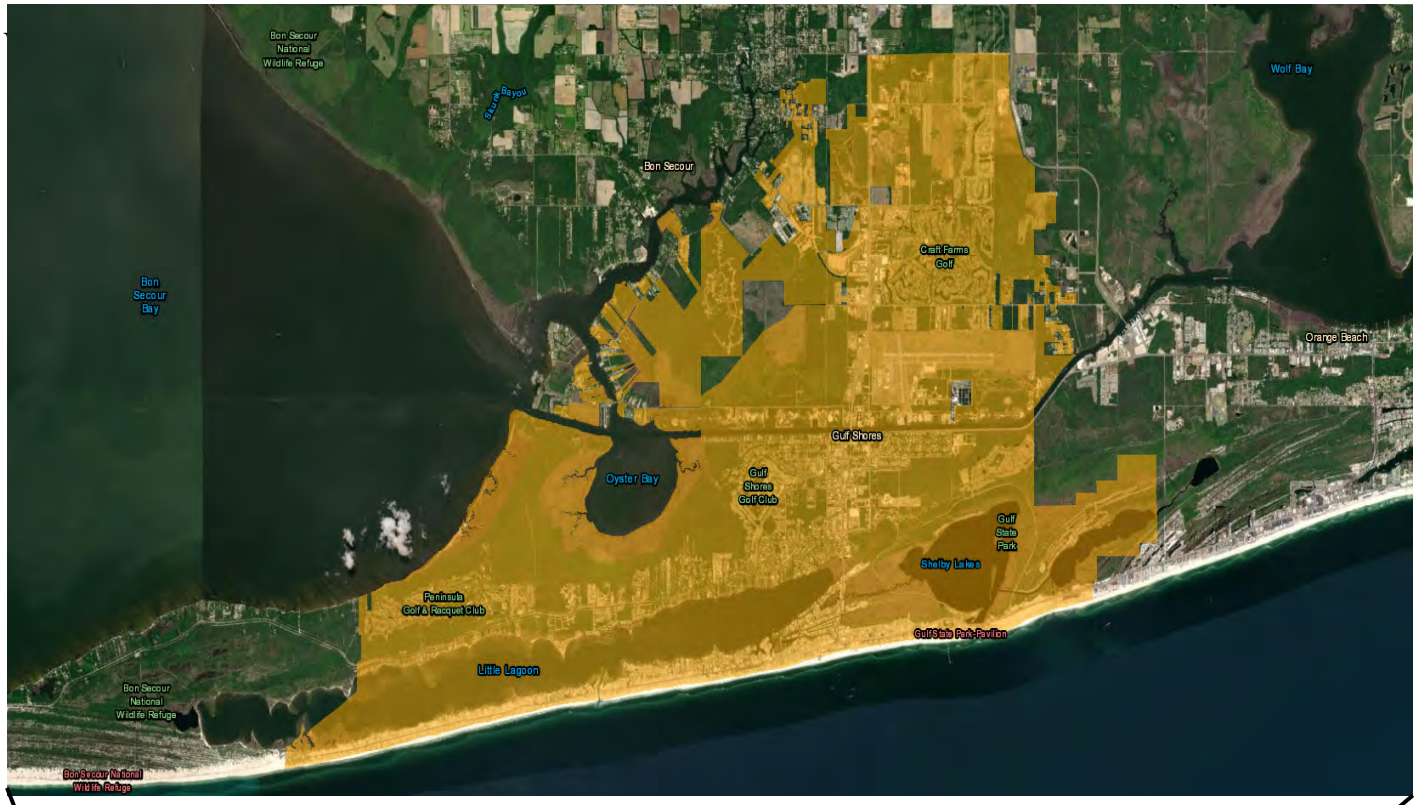
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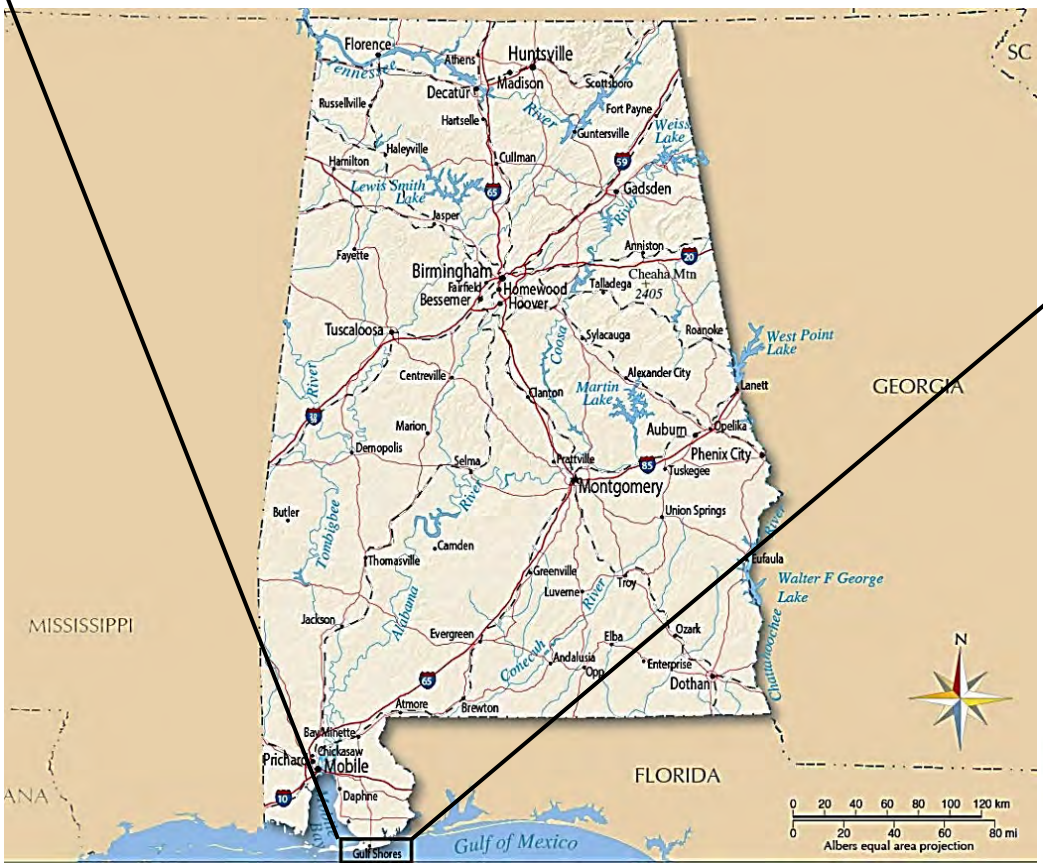
City of Gulf Shores, Alabama
Mayor and Council



Left to Right Standing: Stephen E. Jones, Joe Garris, Gary Sinak,Jason Dyken
Left to Right Seated: Philip Harris, Robert Craft, Mayor

City of Gulf Shores, Alabama





City Employees

341 Full Time Employees
41 Part Time Employees
36 Seasonal Employees

City of Gulf Shores Citizens

Contractors

Long's
Premiere Staffing
Loxley CWC Inmates
Youth Sports Officials
Aerobics Instructors
SPARC Counselors
Baldwin County Sheriff's
Interns

Airport (3 FTE)

Municipal Judge Prosecutor



Mayor and Council

City Attorney

Human Resources (4 FTE)

City Administrator
City Clerk
Mayor's Assistant
Environmental/Grants Coordinator
Economic Development Coordinator
Public Engagement Supervisor
(13 FTE)

Planning & Zoning (7 FTE)

Building (6 FTE)

Recreation & Cultural Affairs
Parks and Recreation
Special Events
Library
Museum
City Store
(58 FTE)

Financial Services
Accounting
Revenue
Procurement
(12 FTE)

Finance & Administrative Services
Information Technology
(8 FTE)

Public Works
Custodial
Maintenance
Streets
Recycling
Landscape
(61 FTE)

Engineering & Construction (6 FTE)

Fire/ EMS (73 FTE)

Police (84 FTE)

Court (6 FTE)

Gulf Shores Boards & Commissions

Beautification Board
Bicycle and Pedestrian Advisory Committee
Board of Zoning Adjustments
Building Board of Adjustments and Appeals
Alabama Gulf Coast Chamber of Commerce
Gulf Shores Orange Beach Tourism Board
Library Advisory Board
Board of Education
Personnel Board
Planning Commission
Public Education Building Authority
Public Parks and Recreation Board
Gulf Shores Utilities Board
Gulf Shores Health Advisory Committee

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gulf Shores
Alabama

For the Fiscal Year Beginning

January 01, 2023



Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Gulf Shores, Alabama for its Annual Budget for the fiscal year beginning January 1, 2023. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

The award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

RESOLUTION NO.

A RESOLUTION ADOPTING
CITY OF GULF SHORES
2024 BUDGET

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GULF SHORES, ALABAMA, WHILE IN REGULAR SESSION ON November 13th, 2023 as follows:

Section 1. That the City of Gulf Shores 2024 Budget be adopted for the City of Gulf Shores, Alabama, for Fiscal Year 2024 beginning January 1, 2024 and ending December 31, 2024.

GENERAL FUND BUDGET SUMMARY 2024
(JANUARY 1, 2024 THROUGH DECEMBER 31, 2024)

TOTAL REVENUES GENERAL FUND		$73,653,944
EXPENDITURES:		
Executive	$ 2,417,501	
Human Resources	952,252	
Financial Services	2,187,931	
Finance & Administrative Svcs	2,599,333	
Municipal Court	582,795	
Police	9,389,046	
Fire & EMS	8,371,551	
Planning & Development	1,101,124	
Building	700,396	
Recreation & Cultural Affairs	459,987	
Events & Programs	935,074	
Library	780,378	
Recreation-Rec & Wellness	2,928,862	
Recreation-Sportsplex	1,388,234	
Recreation-Parks	706,588	
Recreation-City Store	254,562	
Recreation–City School Landscape	271,376	
Public Works:		
General Services	552,495	
Public Facilities-Custodial	600,742	
Public Facilities-Landscaping	1,176,665	
Streets	1,836,345	
Maintenance	1,304,754	
Recycle & Sanitation	1,169,719	
Engineering & Construction	910,593	
Airport Authority	278,653	
Outside Agencies	947,926	
SUBTOTAL OPERATIONS		$44,804,882
Capital Outlay		
Executive	7,000	
Police – Capital Outlay	905,500	
Fire – Capital Outlay	420,000	
Building – Capital Outlay	44,550	
Recreation & Cultural Affairs	40,000	
Recreation Events	138,000	
Recreation Rec & Wellness	85,000	
Recreation Sportsplex	138,000	
Recreation Parks	165,000	
Recreation School Board	45,000	

Engineering	31,700		
Public Works:			
Landscaping	206,300		
Maintenance	60,100		
Recycle & Sanitation	133,300		
Streets	1,513,700		
SUBTOTAL CAPITAL		$3,933,150	
Operating Transfers Out		$24,525,151	
Total General Fund Expenses			$73,263,183
Budget Carry Forward General Fund			$ 390,761

OTHER FUND BUDGET SUMMARY 2024
(JANUARY 1, 2024 THROUGH DECEMBER 31, 2024)

	REVENUE	EXPENDITURE	
Police & Fire Related Grants			
Police and Fire	690,000		
Transfer to General		655,000	
Muni Court Exps		35,000	
SUBTOTAL			690,000
			$0
Impact Fees Fund			
Impact Fees Revenue	1,898,585		
Recreation		656,000	
Public Works		89,000	
Police		147,290	
Fire		220,000	
SUBTOTAL			$1,112,290
Budget Carry Forward Impact Fees			$786,295
Nontaxable Line of Credit			
Match/Bond Proceeds	31,148,925		
Capital Outlay Projects			$31,148,925
Budget Carry Forward Nontaxable			$0
Beach Restoration & Projects Fund			
Transfer from General Fund	710,000		
Recycling Revenue	25,000		
Parking Fees	1,867,094		
SUBTOTAL	2,602,094		
Police		435,457	
Fire – Beach		1,447,718	
Public Works – Streets		252,919	
Capital Outlay		466,000	
Total Beach Restoration & Projects			$2,602,094
Budget Carry Forward Beach R & P			$0
Capital Improvements Fund			
Interest	2,609,526		
Proceeds from 2022A GO Warrant	63,587,809		
SUBTOTAL	66,197,335		

Capital Outlay Projects		$64,244,506	
Transfer to Non-Taxable Warrant Fund		209,000	
			$1,743,829
Storm Damage Fund			
FEMA Reimbursement	360,750		
Transfer from General Fund	143,328		
SUBTOTAL	$504,078		
Storm Damage Expense			$481,000
Budget Carry Forward Storm Damage			$23,078
Taxable Warrant Fund			
Proceeds from 2020E Taxable	21,749,122		
Grants & Developer Matches	32,635,072		
SUBTOTAL Revenue	54,384,194		
Gulf Coast Center for Ecotourism		7,447,000	
Transportation Projects BUILD		45,137,194	
Little Lagoon Restoration Project		1,800,000	
SUBTOTAL Expense			$54,384,194
			$0
Debt Service Fund			
Transfers/Interest	23,671,823		
Bond Payments			$23,671,823
			$0
Public Education Building Authority Fund (Revenue Only)	608,700		
Budget Carryforward Public Ed			$0
Total All Funds Revenue	**255,359,678**		
Total All Funds Expense	**251,807,015**		

Budget Carry Forward:	
General Fund Budget	$ 390,761
Impact Fees	786,295
Storm Damage Fund	23,078
Capital Improvements Fund	1,743,829
Public Education Building Authority	608,700
Budget Carry Forward	**$3,552,663**

Section 2. The City confirms the Funding Agreement Appropriation of $2 million to the Gulf Shores BOE for a term of twelve months beginning January 1, 2024 to December 31, 2024.

Section 3. The City amends pay scale classifications for entry level workers.

Section 4. That this Resolution shall become effective upon its adoption.

ADOPTED this 13th day of November, 2023.

_____
Robert Craft, Mayor

_____
Wanda K. Parris, MMC6
City Clerk

November 6, 2023

The Honorable Mayor, Members of the City Council
and the Citizens of the City of Gulf Shores, Alabama

RE: 2024 BUDGET MESSAGE

On behalf of the City of Gulf Shores government staff, we are pleased to deliver the Fiscal Year 2024 Budget for the City of Gulf Shores, Alabama for the period beginning January 1, 2024 and ending December 31, 2024. The annual budget is a policy document which sets the financial course for the City and defines the service priorities provided to the community. The budget presented is a culmination of months of efforts to balance available resources so to implement the City Council's updated Strategic Plan, which in turn implements the Mayor and Council adopted Gulf Shores Vision 2025 for Sustainability. While 2023 has been a stressful year due to supply chain and inflation issues, the City is resilient and continues to thrive and meet the ongoing challenges.

Vision

In the year 2025, the City of Gulf Shores will be the most desirable small town destination community in the South in which to live, visit, retire and invest. This will be due to its enduring, wholesome, low-key and pleasurable lifestyle amidst its restorative and vibrant natural surroundings and thriving economy. The City's commitment to Vision 2025 has been reinforced with the events of 2023.

Vision 2025 – Core Values

The City intends to prioritize allocation of its resources based on these core values:

- We protect and enhance the quality of life for our residents, visitors and retirees
- We protect and preserve our unique natural resources
- We honor the family-centric and safety-oriented tradition
- We maintain a relaxed, no-hassle environment
- We support a clear culture of Southern hospitality
- We enhance the sense of place
- We embed sustainability into the fabric of the community
- We promote economic prosperity in a business-friendly atmosphere
- We boost competition in the market place unaccepting of the status quo
- We commit to excellence and the highest quality standards

2023 Successes:

Reserves – General Fund Reserves maintained at amounts in excess of the 70% target.

Debt – The City continues to maintain an Aa2 rating with Moody's and an AA+ rating with Standard and Poor's (S&P) rating agency. No new debt was issued in 2023.

Airport Authority – In 2023 the Airport Authority will complete the eighth year of operating on a self-sustaining basis which includes reimbursing the City of Gulf Shores for all airport personnel and maintenance costs. Other significant Airport Authority 2023 accomplishments are:



GULF SHORES INTERNATIONAL AIRPORT JACK EDWARDS FIELD

- Obtained FAA and state grants of $2,165,563 for the following projects:
  - Taxiway and Runway crack sealing and remodeling
  - Security fencing improvements, gate replacements, new cameras and communications system
  - Sealcoat and pavement rehabilitation of west hangar complex
  - Reseal of southwest hangar complex
  - Purchase of new airport rescue and firefighting vehicle
- Entered into new operating permits and land leases for hangar developments representing a total of 74,200 square feet of new facilities.
- Instituted a new landing fee system to track and bill air charter operations for commercial use of airport facilities creating a new revenue source generating additional airport revenues of $27,000 per year.
- Awarded commercial airport operating certificate from FAA completing transition from general aviation to commercial service airport, 1of 9 in Alabama and 500 in nation.

Beach Operations and Recycling Program – In 2023, the City's dedicated Recycle and Sanitation Division has worked tirelessly to maintain the integrity of the *Leave Only Footprints* Ordinance, which was adopted in October of 2015. The team works to keep the beaches free of trash, litter and debris. The Public Works Department overall is driven by a goal to protect our environment and preserve the City's resources for generations to come. City crews continue to work alongside Fish and Wildlife Environmental programs to help protect the vulnerable Sea Turtle population. Our goal is to ensure that Sea Turtles, and all other wildlife, are able to continue to nest safely on our beaches, without interruptions or obstacles. The Public Works Department's dedication to the *Leave Only Footprints* Ordinance has made a substantial impact on the overall quality of the City's beaches to better serve our guests, locals, and wildlife alike.

The City-wide residential recycling participation rate is currently 81.73% as of September 2023. This is an increase of 10.46% since last calculated October 2022. This percentage was generated by dividing the number of residents with Republic Services accounts (i.e. residents with trash pickup service) by the number of residents with Republic Services recycle carts (residents with both trash pickup and recycle services). Additionally the City of Gulf Shores will continue to work alongside our Marketing and Public Engagement personnel to increase participation city-wide and raise awareness of the positive effects of recycling.

Gulf Shores Recycling Data (Tons of Material/Year):

	2015	2016	2017	2018	2019	2020	2021	2022
Residential Recycling	328	460	495	525	600	380	520	568
Commercial Recycling	220	240	290	310	290	260	300	390
GS Recycling Center	90	110	160	190	200	220	420	450
Leave Only Footprints	60	60	130	130	120	110	240	290
Total	**698**	**870**	**1,075**	**1155**	**1210**	**970**	**1,480**	**1,698**

The City is excited to continue to educate our citizens on the importance of recycling and promote sustainable tourism and lifestyles within our community, with a special focus on City Schools and improving recycling education. Our partners include Gulf Shores City Schools, Coastal Alabama Business Chamber and the Gulf Coast Center for Ecotourism & Sustainability. The City looks forward to ADEM's proposed recycling facility that will allow more material to be taken in than ever before. This new facility will allow Gulf Shores to surpass current recycling goals by increasing processing capacity limits.

Benefit Cost Controls – For the 2023 year the City had 70% of all City-insured employees (204) and 52% of their spouses (98 total) participate in the City's wellness program by having the annual health assessments in November 2022. Symbol Health has reported that during the first 6 months of the Employee Health Clinic operations for 2022, 75% of the City employees, 64% of their spouses and 32% of their dependents utilized the clinic producing a total of 1,221 clinic visits. These "redirected" visits resulted in a total savings of $117,277 to the City's health plan had these same visits been billed through normal venues.

City Fitness Centers: 2023 was an important year for our fitness program with all facilities reaching record numbers in participation. 5,227 aerobic classes were offered in the last year with an incredible 44,695 people attending. In addition to the daily grind of busy class operations, we offered more wellness programming than ever before. These programs had an outreach that was highly sought after by our residents. As a result, we offered an alternative way to stay healthy by using our beautiful natural resources as a backdrop for many of these organized programs. Examples of outdoor activities are the Annual Fit Fair, Qi Gong, Wake N Shake, Sore on the Shore, Haunted Hustle event, Zydeco Run, Purely Paddle, Camp Inside Out, Take Time Tuesday, Cardio Tennis, Rec Pursuit, Fitness Challenges, Beachside Yoga, Phinman Triathlon and more. Fitness classes, special events, free community fitness classes, two fully equipped fitness centers, health challenges and more – this strong foundation will be used to build the future of wellness programming for the citizens of Gulf Shores.

Economic Development – Commercial construction permits for valuations totaling $4.8 million were issued for FY 2022. Single family permits issued were 502 with a total valuation of $174,163,501.

Education - Gulf Shores City Schools completed its fourth year as the first independent city school system in Baldwin County in 2023. The City budgeted and appropriated $30.46 million in 2023 for existing City School improvements including $25.424 million for the first year of construction of a new high school off Coastal Gateway Boulevard and renovations of the existing campus. There are currently 2,598 students in the Gulf Shores City School System.



Fire and Medical/Fire Rescue – Total of 18 classes instructed (CPR, Advanced Life Support, Stop the Bleed) certifying 225 students. ASHER (Active Shooter) training for all city employees involved as well as school staff.

Two hundred seventy five (275) beach rescues, partially made possible due to adding additional personnel.

Three Firefighters completed Alabama Smoke Diver course. Three Firefighters completed the USLA course. Certified three Firefighters as Peer support counselors.

As part of the Beach SAFE campaign, over 50,000 Beach Safety placemats were developed and distributed to local restaurants for children to color. Many establishments have joined in on this effort and are using the mats.

Information Technology – Acquired and configured a 1G backup fiber circuit at our Public Works location which offers a more robust and consistent network failover connection. This connection provides greater network reliability and uptime. Added new surveillance cameras with "people counting" capabilities to our Cultural Center and City Store locations to help gain a better insight as to the number of customers and visitors who take advantage of our retail amenities and activities provided by our SPARC program. Implemented additional layers of network security focused around mobile device management, hardware and software patch management, and cyber threat recognition and remediation. These new layers of security improvements help meet the new, more stringent requirements set forth by our Cyber Liability Insurance provider, making us 100% qualified for coverage

Public Works Drainage Maintenance Crew: Thus far, in 2023, The City of Gulf Shores Streets Department has worked to complete approximately 14,000 linear feet of drainage maintenance. The drainage maintenance crew has focused on providing drainage upkeep in all quadrants of the City. For example, drainage maintenance was completed over 24 drainage projects which addressed multiple types of drainage concerns including excess sediment, excess vegetative growth, structural concerns, and siltation. The drainage work completed by the Streets Department consists of annual/routine maintenance as well as addressing concerns of residents. The Streets Division is looking forward to introducing a pipe jetting machine into its rotation in order to improve culvert cleanout efficiency. The use of the machine will result in approximately 10,000 additional feet of drainage work to our typical capabilities. The Public Works Department hopes to continue expanding its drainage crew and equipment to better serve a growing population by completing both preventative and restorative projects throughout the City.

Recreation Capital Improvement Projects – Major capital improvement projects for recreation were undertaken in 2023 that will benefit the City residents. Pictures of the recreation capital improvement projects follow:

Bodenhamer Center Parking Lot Improvements



Tennis Court Lighting Improvements (Converting Mercury Vapor to LED)



West 6th Street Beach Access Improvements



Transportation – In 2023 the City completed the round-about on Club House Drive and will complete an alley parallel to Highway 59.

2024 Priorities & Issues:

The City's bond rating of Aa2 was noted February 8, 2023 in Moody's Rating Agency Annual Comment Report and by Standard & Poor's (S&P) January 10, 2023 Ratings Direct Report as AA+/Stable. The Council continues to pay off short term debt as quickly as possible. The continued rebound of Sales, Lodging Tax, and Building Permit Collections in 2023 has enabled the City to remain very secure financially.

Short-term expenditure issues impacting the City budget in 2023 was the use of lines of credit for beach renourishment and transportation improvement projects. Continued designation of $2 million for Gulf Shores City School Board Expenses advances the City's Progressive Education initiative. The City anticipates receiving reimbursement from AEMA for debris removal and other damages relating to Hurricane Sally once the projects are closed.

Department Heads were informed in the Budget Preparation Instructions that any new positions or initiatives will need to be covered from internally generated savings due to the increased debt cost and the ongoing school system support commitments.

General Fund Reserves – The Fiscal Year 2024 Budget proposes to maintain $51.6 million to continue to fund a 70% Reserve to address concerns about FEMA's ability to respond to future incidents. Of the 70% General Fund Reserve, half will be maintained as a stabilization reserve to enable the city to withstand fluctuations in tourism revenue streams, address any potential unfunded pension liability of the City to the Retirement Systems of Alabama (RSA), and to provide a stabilized fiscal environment to maintain and enhance bond ratings allowing the city to borrow at competitive rates. The other half of the General Fund Reserve is for beach replenishment should it be necessary in the event of a weather-related emergency or disaster. The 2024 Budget proposes an operations increase of $1,383,539 or 12.8%. The operations increase is reasonable given the current inflationary environment.

Airport Authority:

- Design terminal and submit for grant funding and TSA approval.
- Begin preparation of financial arrangements with prospective airlines in spring of 2024.
- Move forward with engineering design of new Airport Aircraft Rescue and Firefighting facility.
- Complete acquisition of new firefighting apparatus for the airport.
- Complete updated airport development plan currently underway.

City School System – The Fiscal Year 2024 Budget proposes to allocate another $2 million City appropriation towards operation of a Gulf Shores City School Board and budget the remaining funds to complete the existing campus renovations and design the new high school. Enhancing education was identified as a top priority in Vision 2025. New school facilities are in the planning stage to support continued student enrollment growth and provide collaborative learning environments at existing and future school campuses as identified in Gulf Shores City School's "The Next Wave" master plan.

Capital Improvement Program – Vehicles and equipment (rolling stock) have been budgeted in accordance with the vehicle replacement policy guidelines. Nine police vehicles with mileage in excess of 115,000 will be replaced and 9 will be added. Street Resurfacing funds of $1,300,000 are budgeted. Vehicles/equipment of

$581,000 are budgeted for Public Works in the General Fund. Recreation and Cultural Affairs improvements will be paid with $566,000 General Funds and $656,000 of Recreation Impact Fees for new projects and equipment.

Economic Development - Continue to prioritize new economic development opportunities in the Medical Village, the Gulf Beach District and Waterway Village District by identifying potential public-private partnerships and development opportunities in the area. Continue to actively support the Gulf Shores City School System to enhance educational opportunities and encourage residential relocation. Continue working with the Gulf Shores Airport Authority and other agencies to attract commercial air service to Gulf Shores International Airport and construct roadway connections to the Business and Aviation Park.

Going Green Initiative: In 2023, The Public Works Department created a new Recycle and Sanitation Division to help accommodate the City's needs for increased environmental stewardship and environmental needs amidst a rapidly growing population. The Recycle and Sanitation Division plays a crucial role in maintaining operations at the City's Recycle Drop-Off Center, as well as trash/recycle operations at various other locations such as the beach, Gulf Shores City Schools, the State Park, support for major events, and support at other City locations. A major goal of the division is to improve participation in city-wide recycling by spreading knowledge and resources to the community with a special focus on City Schools and improving recycling education. The team has spoken at events, increased social media visibility, and worked with the City School system to promote the Recycle and Sanitation Division's services and mission. The City continues to expand its green initiative efforts by participating in the annual Coastal Cleanup event, reducing City-wide chemical usage, swapping traditional light bulbs for LEDs, and using timers on lights and air conditioning systems to reduce and conserve energy usage. Five electric vehicle charging stations will be installed in various city locations in 2024.

Recreation / Beach Projects - Upgrades and renovations to City properties are budgeted to benefit both residents and visitors:

- Coastal Gateway Community Park Development to better serve our residents north of the Intracoastal Waterway - $1,649,000 ($500,000 Impact Fees, $1,149,000 nontaxable Line of Credit)
- Field Paint Robot $65,000 and Skid Steer $76,000 both new 2024
- Mo's Landing Improvements - $15,000
- Branding/Wayfinding - $40,000
- Fire Beach Replacement UTVs $125,000
- Golf Cart-Custodial for Beach $18,000

RESTORE Grant Funded Projects – The following are RESTORE Grant (Construction 100% Reimbursable) funded projects in 2024 totaling $22,963,715:

- Waterway East Extension $9,539,692
- Waterway East Extension Phase 2 $1,901,666
- East Canal Realignment $805,357
- NFWF Oyster Bay Restoration $320,000
- Little Lagoon Restoration $1,800,000; Oyster Bay WWW Culvert $700,000
- Gulf Coast Center for Ecotourism $7,147,000
- Laguna Cove Protection Project $750,000

Public Safety Capital Projects– Numerous public safety capital purchases totaling $22,746,525 are planned for 2024 including:

- New Justice Center to replace the 40-year old police department and city jail to address severe space deficiencies and provide a secure, modernized facility to support police and municipal court $19,430,000
- Fire Station 5 at Coastal Gateway $1,250,000; Fire Station 3 $90,000; Fire Training Center $1,361,525; Fire Station 1 Replace HVAC unit and duct work $615,000

Transportation projects- The following transportation projects totaling $31,120,478 are proposed to be budgeted and completed and / or begun in 2024 include:

- BUILD – Medical Village Phase 2 Signal $300,000
- BUILD - Pedestrian Bridge construction $10,214,683
- BUILD - Hwy 59 Widening construction $4,380,315
- ATRIP 2 – Target to County Road 8 $4,672,833
- BUILD – County Road 6 West $316,764
- Windmill Ridge Rd & 1 Pedestrian Bridge $1,100,000
- CGB to CR 6 Connector Road $4,360,000
- Waterway West Boulevard $3,227,327
- Walking District Parking/Streetscape $2,548,556

Personnel Expenses – While the City continues to maintain personnel costs at 44.5% of budget, which is customarily between 60 to 75% for localities, we need to be careful with managing these costs but balance continuing investment in our recruitment and retention of excellent employees.

Current employees

331 full time / 75 part time

- $674,691 for a 3 % Wage Index adjustment to continue our pay philosophy of 90-135% market and remain competitive. An entry level adjustment to the pay scale is recommended at a cost of $57,793.

- $465,406 to continue merit based performance plan of 1.5% pay increases for employees at their anniversary dates that are rated above average and 2.5% for employees rated highest performing employees.

- $1,277,563 increase projected for health insurance (propose to continue 85% City / 15% employee increase split)

- $88,000 life scan program offered for all full time employees

New Positions recommended 2024:

- Full time six positions:
    - 1 Public Works Landscape Grounds worker II for irrigation needs
    - 1 Human Resources Specialist

- 2 Police Patrol Officers
- 1 Network Administrator
- 1 Recreation & Cultural Affairs Events Program Assistant

- Six Seasonal Lifeguards were recommended.

Budget Adoption

This budget was formally adopted by the City Council on November 13th, 2023 and establishes a fiscal plan for the City's Fiscal Year, January 1 to December 31, 2024. The budget provides for the policies and goals of the Council as discussed during planning retreats conducted in prior years when preparing the strategic plan.

Budget Preparation began on July 21st and was finalized with adoption of the 2023 Budget by Council November 13th, 2023. The Finance Committee met regularly during the year to review ongoing 2023 Budget expenditures compared to budget, progress towards achieving set revenue targets, and accomplishment of the City's Financial Goals formally adopted in 2010 and updated annually beginning with the 2015 Budget. The City Council maintained its General Fund Reserves of 70% at the close of Fiscal Year 2022 and is projected to close 2023 at an excess of 70% reserves. The 2024 Budget reserve target is 70% of revenues to address concerns about FEMA's ability to respond to future incidents. The Financial Policy provides for reserve levels to enable the City to provide for continuity of operations during emergencies and disasters. A complete copy of the 2024 updated Financial Policy adopted is included later in this budget document.

Budget Preparation Instructions were given to Department Heads July 21st, 2023 at the start of the budget process provided guidelines consistent with the adopted Financial Policies. Budget Expenditure Requests for 2024 should not exceed 2023 budgeted amounts, since the City hired additional staff in 2023 that were only partial year funded and additional debt service requirements for new debt issued in 2022 and along with continuing allocations for the City School system.

A narrative of activities, services or functions carried out by the organizational units was requested in the Budget Preparation Instructions. Budgets needed to be consistent with the overall strategic plan adopted by the Mayor and Council. The purpose of the linkage was to confirm that departments and Council were on the same page with no conflicting priorities. Departments were asked to specifically provide objective measures of progress toward accomplishing the department's mission as well as goals and objectives for units and programs. Strategies and priorities needed to be linked with the City Councils' adopted Strategic Plan.

The Financial Summaries Section of the 2024 Budget Book contains details of City operations on a department-by-department, fund-by-fund basis. A table of Personnel by Department for the past three years is in the Financial Summaries Section as well. Each department section includes departmental function, major accomplishments for the current year and goals and objectives for 2024. Also included by department are historical, current, and future financial data and staffing by department.

All Operating Funds are adopted during the annual budget process. Total anticipated revenues and other funding sources available must equal or exceed total estimated expenditures for each fund. The legal level of budgetary control is the department level, with the Council being the only body authorized to make amendments to the budget. Revisions that alter the total expenditures of any department or fund must be approved by the Mayor and City Council.

During the course of the year, Budget Amendments are done to ensure the Council is aware of and approve expenditures beyond the original budgeted amount. Typically these over budget expenditures are the result of a change in Council priorities or departmental needs following the adoption of the budget. Interdepartmental transfers are done by budget amendment if an expenditure line is projected to go over $5,000 of the original budget, or if a department is projected to go over the total amount originally budgeted. An explanation of the change in the budgeted amount is provided in the backup for the amendment. The last budget amendment of the year includes redistribution of the health insurance based on year-to-date actual departmental expenses since the City is self-insured and has a cap for total health insurance expenditures annually. For 2023, three budget amendments are projected to be done.

Current Fiscal Condition

At the close of 2023, the City is projected to exceed the overall financial reserve target of 70% of budget or $49,148,584 comprised of $24,574,292 for the General Fund and $24,574,292 for Beach Reserves. Sales Tax collections through August 2023 of $16.5 million exceed prior year to date total collections by 1.85%. Lodging Tax collections of $22.5 million exceed the prior year to date total collections by 29.8% due to year one (2 percent increase) of a total 3% Lodging Tax increase to be fully implemented September 1, 2023.

The City continues to maintain its economic stability, even more so with the turbulence in national economic activity. Increased exposure of the area continues to lead more tourists coming from all over the United States. The City will continue to expand the tourist base with recruitment of more sports tourism and is described in more detail in the following section. Winter tourists from northern locales returned in fall 2022 and winter 2023. The Music and other local festivals were held in 2023. Revenue projections do not include increases at past rates of recent growth, but are tempered to reflect the possibility that growth at recent rates may not continue at a sustained level.

Economic Diversification Efforts Associated with the Adopted Vision Plan

The Waterway Village District was established in 2013 to encompass property along the Intracoastal Waterway to provide a new entertainment/shopping/business district north of the beach area. Acme Oyster House, Big Beach Brewing Company and several other small businesses have opened since that time and the district is now home to art festivals and events like the Waterway Village Zydeco and Crawfish Festival. The boundaries of the Waterway Village district were expanded in 2021 due to increased interest from the business community to be part of this emerging commercial district.

In 2018, Auburn University completed construction of a 24,000 square foot educational complex which includes a veterinary surgery center and Cooperative Extension Service office off Coastal Gateway Boulevard and the Foley Beach Express. A new education campus is planned to be built across from the Auburn University complex which will include a new Gulf Shores High School and opportunities for Coastal Alabama Community College, the University of South Alabama and other higher education partners to expand their presence in the community.

A 12 court Pickleball Complex completed in 2022 accommodates the exponential growth in the sport's popularity. The facility is located at the Gulf Shores Sportsplex within close proximity to the quickly growing population in the north Gulf Shores city limits. Sized appropriately to provide ample opportunity for Gulf Shores residents, the complex will also provide a venue to attract additional traveling pickleball players and will host pickleball tournaments, further enhancing the economic impact derived from sports tourism.

The City's timely capital investments in the Sportsplex Track & Field facilities have proven to be a key strategy in implementing Vision 2025's economic, geographic and seasonal diversification priorities. As such, the City will continue to host the Alabama State High School Track Championship and the Alabama Independent School Association (AISA) State Track Championship through 2026, attracting 6,000 plus athletes and spectators annually. Due to the City's dedication and commitment to environmental stewardship, the Gulf Shores Sportsplex has once again been awarded the Sports Turf Managers Association's Environmentally Responsible Facility Certification.

The Free Standing Emergency Department (FED) constructed and operated by South Baldwin Regional Medical Center has been open since 2021. This new state of the art emergency room located on State Hwy. 59 near the Gulf Shores International Airport significantly reduces the time to get critically injured or ill people to the hospital emergency room in Foley, in turn saving lives. In addition to the lifesaving benefit, the FED acts as a catalyst to attract additional medical businesses and services to the developing Medical Village which is located on 32 acres of recently acquired City property adjacent to the FED.

STRATEGIC PLANNING

The Mayor and Council formally adopted the Small Town, Big Beach Vision 2025 for Sustainability in June 2014. A five year Strategic Plan was developed to provide a detailed "game plan" to begin implementing the Council's Vision and was formally adopted by the City Council on October 27, 2014 and was updated by the Council on November 14th, 2016. The purpose of the Strategic Plan includes:

- Strategic Plan Outcomes (5 year goals) for each of the 5 Critical Actions of Focus within Vision 2025
- Strategic Plan Strategies for future Council policy and direction to staff for achieving the listed Outcomes
- The adopted Strategic Plan would update/replace the Council adopted 2007 Strategic Plan
- Bond rating agencies consider City Council adopted Strategic Plans, and subsequent budgeting that implements the adopted plan, a critical element in the City's bond rating.

The Strategic Plan 2015 – 2019 Laying the Foundation for 2025 is included in its entirety and updated for progress to date as follows:

MISSION STATEMENT

The City of Gulf Shores is committed to meeting and exceeding the needs and expectations of our residents, visitors and businesses. We are committed to preserving our city's family-friendly, small-town, safe atmosphere and beautiful natural surroundings, while providing the infrastructure and amenities necessary to support a sustainable, vibrant economy.

VISION 2025

In the year 2025, the City of Gulf Shores will be the most desirable small town destination community in the South in which to live, visit, retire and invest. This will be due to its enduring, wholesome, low-key and pleasurable lifestyle amidst its restorative and vibrant natural surroundings and thriving economy.

VISION 2025 – CORE VALUES

The City intends to prioritize allocation of its resources based on these core values:

- We protect and enhance the quality of life for our residents, visitors and retirees.

- We protect and preserve our unique natural resources.
- We honor the family-centric and safety-oriented tradition.
- We maintain a relaxed, no-hassle environment.
- We support a clear culture of Southern hospitality.
- We enhance the sense of place.
- We embed sustainability into the fabric of the community.
- We promote economic prosperity in a business-friendly atmosphere.
- We boost competition in the market place unaccepting of the status quo.
- We commit to excellence and the highest quality standards.

VISION 2025 – KEY STRATEGIES AND PRIORITIES

In order to prioritize actions for implementation, we present the following key strategies.

ENVIRONMENTAL STEWARDSHIP

• The responsible use and protection of the natural environment through conservation and sustainable practices will preserve Gulf Shores' balance with nature.

• Environmental education should be expanded in our community to promote responsible stewardship of natural resources and steps to live more sustainably.

WELL-ORGANIZED INFRASTRUCTURE

• The design of new roadways, air services and waterways as well as the enhancement of existing transportation routes are essential.

• Architecture of utilities including water, fiber, electricity, sewage and other public services are imperative.

ECONOMIC, GEOGRAPHIC AND SEASONAL DIVERSIFICATION

• Foster a long-term relationship amongst ecology, technology and economy, promoting the equitable sharing of resources and reducing conflicts.

• Because the tourism-related sector is so dominant, things we do that help or hurt this sector will have a far greater effect on our economy than what happens in other sectors.

• Additionally, becoming less beach-dependent and investing in infrastructure that encourages the long-term growth of other business sectors will help diversify and stabilize the overall economy.

SUSTAINABILITY

• Infrastructures that promote a natural balance, preserve biodiversity and protect our valued natural resources are solutions that benefit the land and community now and for future generations.

• Health and wellness of a community correlate to the health of a community's economy.

• Standards of excellence in service to meet and exceed the needs of the community and its safety must be upheld.

PROSPERITY

• Strategies should take into account impacts across all business sectors and strive to strengthen the relationship between small town and big beach.

• To protect the quality of life for all residents and the high-value experience for our visitors, hospitality, retirement and businesses independent of these sectors, must be able to prosper.

• Thoughtful investment in our community will attract more investment.

LEADING EDGE HEALTHCARE

• Enhanced healthcare services contribute to the well-being and safety of the community and contribute to the economy.

PROGRESSIVE EDUCATION

• Quality education is a critical necessity for any prosperous community to attract educated professionals as well as feed our economy from within with targeted and nationally-recognized programs and facilities.

COMMUNITY PLANNING

• New development and revitalization of buildings and infrastructure will enhance sense of place and quality of life.

• Ongoing and consistent enforcement of zoning and building codes and regulations will protect the health, safety and welfare of our residents and businesses.

• Infrastructure and transportation improvements will focus on creating bike-and pedestrian-friendly corridors as well as public green spaces.

MEDICAL – VISION 2025

We have a responsibility to provide direct access to quality wellness services and emergency care to our citizens and visitors. Encouraging quality public health serves the needs of our citizens and helps to foster retiree and visitor recruitment and retention.

PROPOSAL: The city supports the development of a prestigious medical facility invested in people, patient and family-centered care; medical discovery and education. The complex, located within the coastal Alabama region, will be impressive in scope, innovation and medical specialties.

• We must provide prompt access to our medical facilities; the difference between seconds and minutes is critical. The proposed location would provide this access for our community and would promote geographic diversification by redistributing traffic away from Highway 59.

• This state-of-the-art facility and its services would ensure our residents and visitors have access to innovative treatment specific to their needs.

• Studies have shown a direct connection between improving a community's health and improving its economy.

• Access to quality healthcare affects our ability to attract and retain employers, families and retirees. It is important to provide the necessary resources to successfully implement workplace and community wellness programs to help improve productivity and reduce health spending.

• This medical facility would provide an opportunity to create partnerships to strengthen our education ecosystem and diversify our economy by offering residency and other academic programs.

MEDICAL – STRATEGIC PLAN OUTCOMES

In 2023, the City provided funds for Life Scans for City employees.

In 2022, the City provided funds for additional paramedics for an ambulance crew to supplement the existing Medstar private ambulance service.

In 2021, a new regional healthcare facility was completed to serve the Alabama Gulf Coast. The development of this new facility as the culmination of an ongoing regional cooperative effort.

In 2021, leading-edge programs were established for maintaining the independence and quality of life for adults and their families. Additionally, the City ensured the coordination of services for advocating, educating, coordinating and implementing programs and services for older adults.

In 2021, emergency health care facilities became more accessible and provided expanded superior level services to residents and visitors.

MEDICAL – STRATEGIC PLAN STRATEGIES

1. The City worked to develop a regional partnership in support of the new regional healthcare facility to serve the Alabama Gulf Coast.
2. The City took a lead role in facilitating the programming and development of the new regional healthcare facility.
3. The City has taken a proactive role in targeting new economic development opportunities that will help to support and enhance services provided by the new hospital.
4. The City improved vehicular access points to and from the Baldwin Beach Express in the following ways:
    a. Coastal Gateway Boulevard was accepted as a City roadway
    b. An at-grade/signalized intersection was completed at Coastal Gateway
    c. County Road 4/Cotton Creek Bridge improvements were completed
    d. Improvements to Roscoe Road were completed and subsequently accepted as a City roadway
5. The City will promote and encourage the development of additional assisted and independent living facilities in Gulf Shores by:
    a. Reviewing and analyzing current and future demand for assisted living facilities
    b. Reviewing appropriate zoning and zoning regulations to encourage development
    c. Reviewing and analyzing economic development impacts of assisted living facilities
6. The City takes a leading role to encourage the development of local medical workforce training and supporting academic programs at the City's new education campus.
7. The City continuously monitors trends within the retiree population including:
    a. Inflow/outflow of retiree population
    b. Pension income being spent in Gulf Shores from areas outside of the City Limits

8. The City analyzes current and planned senior citizen locations (Oyster Bay Village, The Haven, etc.) to develop improved transportation options to and from healthcare centers.
9. The City fosters the development of a Chamber Business Certification program to encourage local shops and restaurants to become age-friendly by implementing age-friendly hours, discounts and other incentives.
10. The City conducts an annual Town Hall Meeting to gather input from citizens on current challenges and improvements that can be explored.
11. The City will help to develop and implement an education program to encourage the development of Aging in Place housing.
12. The City advocated for the development and expansion of emergency health care facilities to provide residents and visitors more access to superior level services and to accommodate future growth.

MEDICAL – Accomplishments

1. In 2018, the City bought the former Sacred Heart Medical Facility for a potential free standing Emergency Department and Hospital. The City negotiated and secured tenants to operate a freestanding Emergency Department as well as expanded medical office space for specialists.
2. In 2019, the City partnered with AirMedCare Network to provide ground and air ambulance transport coverage from within Baldwin County to all Gulf Shores residents. This program eliminated virtually all out-of-pocket expenses for ambulance transport for residents.
3. In 2019, construction began on a new 140,000 square foot independent and assisted living facility called Seagrass Village. The village was completed in June, 2021 and offers 71 independent living units, 8 individual living cottages and 50 assisted living units.
4. In 2021, the Freestanding Emergency Department was completed.
5. In 2022, the City hired additional paramedic staff for an ambulance crew to supplement the existing private ambulance service.
6. In 2023, the City provided funds for Life Scans for 142 full-time City employees.

EDUCATION – VISION 2025

Exposure to advanced levels of education and curriculum supports sustainable economic development by providing our community with a perpetual and attractive workforce.

PROPOSAL: The city and its partners will build a first-rate academic campus incorporating a powerful dual-enrollment model proven to promote access to higher education. The campus will feature a leading-edge design incorporating the latest technology into a new high school and a new additional Coastal Alabama Community College location, complete with on campus housing and student life activities. This innovative campus will encourage affiliations with four-year universities to complete the higher education model by offering bachelor's and master's programs.

• This new campus and its location will support geographic diversity and the county school system's efforts to resolve overcrowding and traffic issues with our current school campus.

• This education model presents an opportunity to create nationally-recognized programs in ecology, maritime, culinary, hospitality and college preparatory specialties. These programs will enhance the education of our youth and will develop a skilled workforce to propel our local economy.

• The strategic collaboration between the City and Coastal Alabama Community College and four-year institutions will provide our citizens with a direct and affordable path to a four-year degree or vocational career without ever having to leave our community.

• Enhancing our quality of education, along with developing partnerships with respected colleges and universities, will serve as an attraction for residential retention and relocation.

• The presence of a college or university nearby will add to the cultural offerings of our area and will stimulate education industry investment and economic diversity.

• On-campus student housing can be utilized for seasonal workforce housing.

• Having a superlative education facility located in a vacation destination will support economic development by attracting educational and business conferences to bolster our shoulder season tourism.

• The reputation of providing world-class education will be invaluable for enhancing our community pride and perception.

EDUCATION – OUTCOMES

In 2017, the City of Gulf Shores supported a resolution forming a separate City School Board and City School System to include a City High School, Middle School and Elementary School in Gulf Shores. In 2023, the City School system has operated independently for four years.

By 2025, the first phase of the new education campus will open with a new Coastal Alabama High School and an additional Coastal Alabama Community College campus that will offer specialized dual-enrollment and vocational career programs focused on the skilled workforce development needs of the local economy.

Over the next 2 years, the construction of the Alabama Gulf Coast Center for Higher Education will be completed. The Center will be located on the Gulf Shores education campus and will provide the community with a direct and affordable path to bachelor's and master's degree programs.

EDUCATION – STRATEGIC PLAN STRATEGIES

1. The City assembled the acreage necessary to support the development of an innovative education campus that will include a new Gulf Shores High School, an additional Coastal Alabama Community College campus that will offer specialized dual-enrollment and vocational career programs and the Alabama Gulf Coast Center for Higher Education that will offer degree programs from the University of South Alabama, the University of Alabama, Auburn University and other four-year institutions.
2. The City coordinated efforts to provide the infrastructure and funding sources necessary to support the development of the new education campus including:
    a. County Road 8 (Coastal Gateway Boulevard) acceptance as a City roadway
    b. An at grade/signalized intersection will be completed at Coastal Gateway
    c. Multi-party partnership to finance the development of the new education campus
3. The City will facilitate the development and appointment of an educational campus Planning and Development Committee with representatives from Gulf Shores City Schools, Coastal Alabama Community College, the University of South Alabama, the University of Alabama and other interested four-year institutions.

4. The City will seek a public-private partnership for the development of on-campus dormitories to serve as student housing.
5. The City will establish and appoint the Alabama Gulf Coast Educational Advisory Committee to facilitate the development of specialized workforce training programs, the ongoing review of workforce training needs for education campus partners and to encourage continued advanced educational opportunities within the Digital Renaissance initiative and Learning for Life academies.

EDUCATION – Accomplishments

1. The City Council appointed a Public Education Building Authority (PEBA) to assist in providing tax exempt bond financing for new and improved education facilities in 2016. The PEBA approved bond funding for the new Auburn Vet Facility and Campus in 2017 and construction was completed in 2018.
2. The City Council assembled approximately 225 acres at the intersection of Coastal Gateway Boulevard and the Foley Beach Express for a public education facility recruitment and location. Construction was completed in 2018 on the new Auburn University Vet Facility educational complex adjacent to the planned Coastal Alabama Center for Education Excellence campus.
3. The Mayor appointed and worked with a primary and secondary public school task force to assist the City in separating from the Baldwin County Board of Education to provide new and expanded public school facilities to meet current and future needs.
4. In 2018, the 24,000-square-foot Auburn University Educational Complex opened. The complex offers veterinary care, aviation instruction, research administration and Alabama Extension support for the region.
5. In 2019, Gulf Shores City Schools officially began as the first independent city school system in Baldwin County. The City completed over $8 million in renovations and improvements to the school campuses to enhance safety, security, vehicle and pedestrian circulation, and the overall learning environment for the school system's 2,200 students. In 2020, $17 million was secured for additional City School System campus improvements. In 2022, $150 million was secured for the existing City school campus improvements and for the new high school campus.

WATERWAY DISTRICT – VISION 2025

A vibrant Waterway District will create a unique sense of community and place that engages citizens and guests in an enriched experience of the local landscape, economy and culture.

ACHIEVEMENT: Waterway Village has taken shape along the Intracoastal Waterway. The walkable waterfront district connects north and south sides of the Intracoastal Waterway and the east and west sides of Highway 59.

Its pedestrian-friendly design will feature quaint streets with tree-lined sidewalks, inviting seating areas, decorative lamp posts and a waterfront boardwalk offering a year-round destination for dining, shopping, arts and entertainment. The proposed plan received the ALAPA 2014 Outstanding Planning Award.

• Pedestrian-friendly Waterway District established with several thriving businesses for five years now.

• The Waterway District will provide a lively destination and unique "sense of place" where locals and visitors can gather to experience a different side of Gulf Shores. Water taxis, shrimp boats, fresh seafood and produce markets, retail shops, restaurants, art galleries, music and entertainment will create a lively area to enjoy.

• The district will enhance our community's resiliency and geographic diversification by providing a new economic hub in an area away from the beach that has proven to recover quickly after storms.

• The Waterway District attracts private enterprise investment as it becomes a hotspot for arts, culture and entertainment.

• The area's pedestrian-friendly design helps to stimulate our local economy by providing residents and visitors easier access to local businesses.

• Form-based zoning will entice investment in the area as it allows for flexibility in land use and development within the district.

• The Gulf Shores Business and Aviation Park's available sites and buildings and its future expansion provide additional opportunities to diversify our economy with both aviation and non-aviation business recruitment that is complementary to our quality of life and tourism economy.

• Significant marketing efforts are underway targeting aircraft maintenance, overhaul and repair services to add to an already diverse mix of seafood, environmental and service industries located in the park.

• The airport's proximity to the Waterway District, combined with potential future connections to the Baldwin Beach Express, provides new opportunities for economic growth capacity and community-based economic development.

• Saunders Yachtworks, a high-end yacht service company located on the Intracoastal Waterway near the Business and Aviation Park, has proved to be a significant contributor to the area's non-tourism economy and serves as an example of the potential business opportunities presented along this corridor.

WATERWAY DISTRICT – OUTCOMES

The City will facilitate additional public–private development opportunities for the revitalization and continued development of properties within Waterway Village.

Over the next 2 years, the City will work with the Army Corps of Engineers and property owners to facilitate the construction of a boardwalk and bulk head along the Intracoastal Waterway to better control erosion along the banks of the canal and to provide a new linear park for residents and visitors to enjoy.

In 2023, the City constructed a new roadway extension linking the Business and Aviation Park and Waterway East Boulevard to Cotton Creek Drive and the Foley Beach Express.

Over the next 2 years, the City will work with the Gulf Shores Airport Authority, Federal Aviation Administration and other aviation partners to offer regional charter flight services and facilitate the construction of a commercial flight terminal at Gulf Shores International Airport.

WATERWAY DISTRICT – STRATEGIC PLAN STRATEGIES

1. The City will work to strengthen its relationship with Waterway Village business owners and will explore the possibilities of developing a special tax district to support new capital improvements and marketing for the area.

2. The City will continue to encourage public-private partnerships for the adaptive reuse and revitalization of properties within Waterway Village South.
3. The City will provide support for special events and programs to help attract residents and tourists to Waterway Village.
4. The City will encourage development and redevelopment within Waterway Village North by completing streetscape and destination identity signage improvements.
5. The City will explore opportunities to construct a new roadway connecting Waterway East Boulevard and the Business and Aviation Park to Cotton Creek Drive to provide new economic development opportunities in the area.
6. The City will evaluate and assist with long term public parking needs to stimulate desired development and redevelopment within the district.
7. The City will identify and recruit targeted industries to create a more diversified and sustainable economy.
8. The City will establish and implement effective economic development strategies to encourage development within the Business and Aviation Park.
9. The City will seek Army Corps of Engineers approval for a linear park that will include a bulkhead and boardwalk along the Intracoastal Waterway. Pending approval, the City will research grants and available financial programs to fund the development, operation and maintenance of the park.
10. The City will support the extension of East 20th Avenue to connect with Canal Road to create a quainter and more pedestrian-friendly area surrounding Waterway Village South.

WATERWAY VILLAGE – Accomplishments

1. In 2019 the City fostered the creation of the Waterway Village Merchant's Association to encourage long-term growth of the District's business sector.
2. BUILD Grants have been awarded for the purpose of providing better transportation solutions and new economic development opportunities on both the north and south sides of Waterway Village.
3. City staff have organized a business advisory group of Waterway Village business owners for better communication, coordination and continued expansion of events and activities aimed at growing the district.
4. Successfully recruited the area's first craft brewery, Big Beach Brewing Company, which opened in October 2016.
5. In 2015, the Business and Aviation Park was designated as an Alabama AdvantageSite and new master plan and zoning ordinances were updated to help attract new, targeted economic development prospects that will result in more diversified economic growth and additional jobs within the city.
6. In 2018, the City and Baldwin County Economic Development Alliance successfully recruited Resicum International to relocate its corporate headquarters and construct an aerospace MRO facility at Jack Edwards National Airport.

7. In 2021, the City completed construction on the final phase of the Commerce Drive loop within the Business and Aviation Park. This roadway and utility expansion provides access to over 40 acres of industrial property bordering the renamed Gulf Shores International Airport (formerly Jack Edwards).

8. In 2021, the Gulf Shores Airport Authority broke ground on an air traffic control tower and commercial flight terminal at Gulf Shores International Airport to further efforts to establish regional commercial flights to and from Gulf Shores.

9. In 2022, The Gulf Shores Airport Authority entered into a public-private partnership with TBI/Vinci Airports for the construction and operation of interim and permanent passenger terminal facilities to accommodate commercial air service at Gulf Shores International Airport.

GULF STATE PARK – VISION 2025

Enhancement of Gulf State Park will foster a synergistic and sustainable relationship amongst the park's habitats, ecology and economy by promoting the equitable sharing and protecting of resources.

PROPOSAL:

1. Proper and sustainable enhancement and protection of state park land will attract outdoor enthusiasts, photographers, academics and conservationists to appreciate our distinct bionetwork. The opportunity to be immersed in our unique surroundings will help to inspire the conservation and preservation of our environment.

2. The City will support projects to provide better access from the Baldwin Beach Express to the beach in an effort to help connect visitors to Gulf State Park.

3. Environmental improvements include an environmental research and education facility for Alabama students, trail development and enhancement in the park, dune restoration along the park's beachfront and the establishment of a coastal ecosystems interpretive center.

• Improved roadway connections to the beach will resolve major traffic obstacles and is a primary facilitator in our ability to develop economic diversification.

• Reconstruction of the lodge and conference center stimulates tourism and strengthens opportunities for a year-round, stable coastal economy by supporting local jobs and introducing a new market of conference attending visitors to our area. Construction on the lodge and conference center began in 2016 and was completed in 2018.

• Enhancements in the Gulf State Park will invite locals and visitors to become ambassadors for the Alabama Gulf Coast. RESTORE Grant funds were received by the Gulf State Park for an interpretive learning center.

• The opportunity to work with Jean-Michel Cousteau's Ocean Futures Society would align the City with a prestigious international initiative in the field of environmental development and preservation, enhancing the City's ecological and educational reputation in the market.

• Strategies to develop educational opportunities include outdoor classrooms to be utilized by our forthcoming academic campus, as well as students from throughout the nation, public excursions for visitors, coastal training and professional development.

GULF STATE PARK – STRATEGIC PLAN OUTCOMES

Over the next 5 years, the City of Gulf Shores will support and partner with the Gulf State Park to provide environmental improvements within the park, including an environmental research and education facility, new trail development and dune restoration, and the establishment of a coastal ecosystems interpretive center.

The City of Gulf Shores assisted and supported the Gulf State Park in the reconstruction of the Gulf State Park Lodge and Conference Center. The Gulf State Park Lodge and Conference Center construction was completed in 2018.

Over the next 5 years, the City of Gulf Shores will support transportation projects to provide improved access from the Baldwin Beach Express and the city's tourist areas to the Lodge and Conference Center.

GULF STATE PARK – STRATEGIC PLAN STRATEGIES

1. The City will advocate the development of local environmental programs and initiatives to help support environmental improvement projects within Gulf State Park.
2. The City supported the Governor's goals and efforts for the Gulf State Park Lodge and Conference Center.
3. The City secured a partnership with the Jean – Michel Cousteau's Ocean Futures Society to establish world-class environmental education programs within the State Park.
4. The City continues the development and support for the future development of improved, safer bike and pedestrian access into and throughout the State Park.
5. The City will evaluate the feasibility of developing a trolley and other public transit options to provide improved access to and from the State Park.
6. The City supported projects to improve vehicular access to the Lodge and Conference Center including, but not limited to:
    a. The installation of an adaptive traffic signalization stretching from north Gulf Shores along Highway 59 to Beach Boulevard
    b. The construction of a new bridge across the Intracoastal Waterway
    c. The development of the proposed East Beach Boulevard bypass

GULF STATE PARK – Accomplishments

1. The State of Alabama completed construction of a 350 room Hilton-branded lodge, 180 seat restaurant and 40,000 square foot conference facility that opened fall 2018.
2. Over 9 miles of new pedestrian- and bike-friendly trails were completed within Gulf State Park.
3. Installation and programming of Highway 59 adaptive traffic signalization was completed in 2015.
4. The City completed new 8-foot sidewalks and access management along both sides of Highway 59 from Fort Morgan Road to Beach Boulevard in 2017. These projects combined are projected to increase traffic capacity on Highway 59 by 18%.
5. A new Master Plan for Gulf State Park was completed in 2016 which identified new and enhanced facilities and programs for residents and visitors to enjoy.

GULF BEACH DISTRICT – VISION 2025

The construction of a walkable, energetic beachfront district will attract tourism, stimulate local business, and encourage business and residential relocation.

PROPOSAL:

1. Revitalize our beachfront with the development of a quaint, landscaped boulevard that will reroute tourism traffic further from the coastline.

2. Design and construct a contemporary beachfront that is pedestrian and bike-friendly with access to beachfront dining, shopping and entertainment.

3. Connect the Gulf Beach District to Waterway Village with a pedestrian and bike-friendly route.

• This plan will rejuvenate the face of our community by enriching the experience to live, work, play and connect at the beach.

• A captivating and engaging beachfront will further instill pride with residents that love to live here and visitors that love to visit here, creating an elevated reputation of the community.

• The new Gulf Beach District takes maximum advantage of the entire half mile of city-owned beachfront.

• A pedestrian-friendly beachfront reinforces the community "sense of place," providing a walkable community that is welcoming, safe and accessible.

• Storm damage recovery is lessened by rerouting major roadways farther north from the coastline.

• Walkable communities, including sidewalks and bike paths, are proven to increase property value and contribute to the local economy.

• The diversion of traffic from the beach along with the development of walkable, pedestrian-friendly corridors and the introduction of beach shuttles anticipates the desires of the population and positions Gulf Shores as a progressive beachfront community.

GULF BEACH DISTRICT – STRATEGIC PLAN OUTCOMES

In 2017, the City of Gulf Shores considered new and updated zoning regulations that support the desired scale and development for a walkable beachfront.

Over the last seven years, the City of Gulf Shores has provided new public facilities, including new and improved beach access to enhance the numerous public beach areas throughout Gulf Shores.

In 2019, the City of Gulf Shores completed new, enhanced pedestrian and bicycle improvements along Hwy 182 from West 4th St. to West Lagoon Ave to foster a more walkable tourist destination that provides safe pedestrian access to dining, shopping and entertainment.

In 2019, the City of Gulf Shores completed the last phase of the Gulf Place Revitalization Project which transformed the city's most iconic stretch of beachfront and stimulated economic development within the Gulf Beach District by providing a more welcoming, accessible, pedestrian- and bike-friendly environment.

In 2021, the City of Gulf Shores completed new, safer pedestrian and bicycle pathways from West Lagoon Ave to Little Lagoon Park.

In 2022, the City of Gulf Shores completed pedestrian, landscaping, transportation and parking improvements within the Gulf Beach Walking District.

Over the next 2 years, the City of Gulf Shores will encourage public-private partnerships to facilitate increased economic development throughout the Gulf Beach District.

GULF BEACH DISTRICT – STRATEGIC PLAN STRATEGIES

1. The City has completed and will continue to implement improved pedestrian and bicycle-friendly routes to connect the Gulf Beach District to various areas of the city including, but not limited to:
    a. Gulf Beach District to the Waterway District (completed)
    b. Gulf Beach District to the Gulf State Park Lodge and Conference Center (completed)
    c. Gulf Beach District to destinations north of the Intracoastal Waterway
2. The City will research the feasibility of the development of a trolley and other public transit options to improve access to and from the Gulf State Park Lodge and Conference Center, Waterway Village and other locations throughout the city.
3. The City has completed and will continue to implement pedestrian-friendly beachfront improvements that take advantage of the numerous public beach areas and provides a welcoming, safe and accessible environment.
4. The City will review and implement appropriate zoning revisions to ensure all new developments or redevelopments are of the appropriate size and scale to enhance its established Small Town, Big Beach brand.
5. The City will encourage small business growth within the Gulf Beach District by completing the Gulf Place Revitalization Project, providing additional public parking and other infrastructure improvements.

GULF BEACH DISTRICT – Accomplishments

1. In 2015, the Beach Litter Program was implemented by the City Council which established enforcement protocols, clean up/recycling operations and a beach enforcement officer program.
2. In 2016, the City of Gulf Shores partnered with the City of Orange Beach, Gulf Shores and Orange Beach Tourism and the Gulf State Park to develop and implement the "Leave Only Footprints" ordinance which requires the removal of all items from the beach daily. This program resulted in cleaner, safer and more environmentally-friendly beaches for residents and visitors to enjoy. The City secured grants and constructed new beach access facilities at West 10th and West 12th Streets. Also in 2016, the City Council adopted a new Gulf Place Master Plan and the first phase of construction is completed.
3. In 2019, the City of Gulf Shores completed the last phase of the Gulf Place Revitalization.
4. In 2019, the City partnered with ALDOT and the Gulf State Park to implement transportation improvements to better accommodate eastbound traffic (currently 22% of all traffic utilizes the W.C. Holmes Bridge) to the State Park and Orange Beach.
5. In 2019, the City secured grants and partnerships with ALDOT to provide 4 miles of new 8' sidewalks and 5' bike lanes, 8 new signalized pedestrian crosswalks and 1.5 miles of landscaped medians along Beach Boulevard from Gulf State Park to West Lagoon Drive. Work was completed in conjunction with ALDOT resurfacing in winter 2019.
6. In 2022 and 2023, permits were issued for a new hotel with conference room space to be built on Beach Boulevard.

SUMMARY OF THE FISCAL YEAR 2024 BUDGET

Significant Budget Items and Trends

At the October 18th, 2023 Finance Committee meeting, the City of Gulf Shores budget was presented to the Council by Department with a breakout of Fixed Personnel and Operations Costs, Additional Personnel, and Capital Requests that contained many of the items on the Ten Year Capital Plan. A Ten Year Transportation Capital Plan was presented to the Finance Committee Members at the August 16th, 2023 Finance Committee meeting. At the September 20th Finance Committee meeting personnel requests for 2024 were considered.

Employee Pay Adjustments - In the 2024 Budget, $465,406 in City General funds were set aside for merit increases based on annual review of either a 2.5% increase for exceptional employees or a 1.5% increase for above average performing employees. Also in the 2024 Budget, $674,691 was set aside for a Wage Index Adjustment effective the first full pay period in 2024 for employees with ratings of satisfactory on their 2023 Performance Appraisal Review (PAR).

A summary of the recommended personnel changes for the Adopted 2024 Budget are a net 6 new full-time positions:

- 1 Public Works Landscape Grounds worker II for irrigation needs
- 1 Human Resources Specialist
- 2 Police Patrol Officers
- 1 Network Administrator
- 1 Recreation & Cultural Affairs Events Program Assistant

- Six Seasonal Lifeguards were recommended.

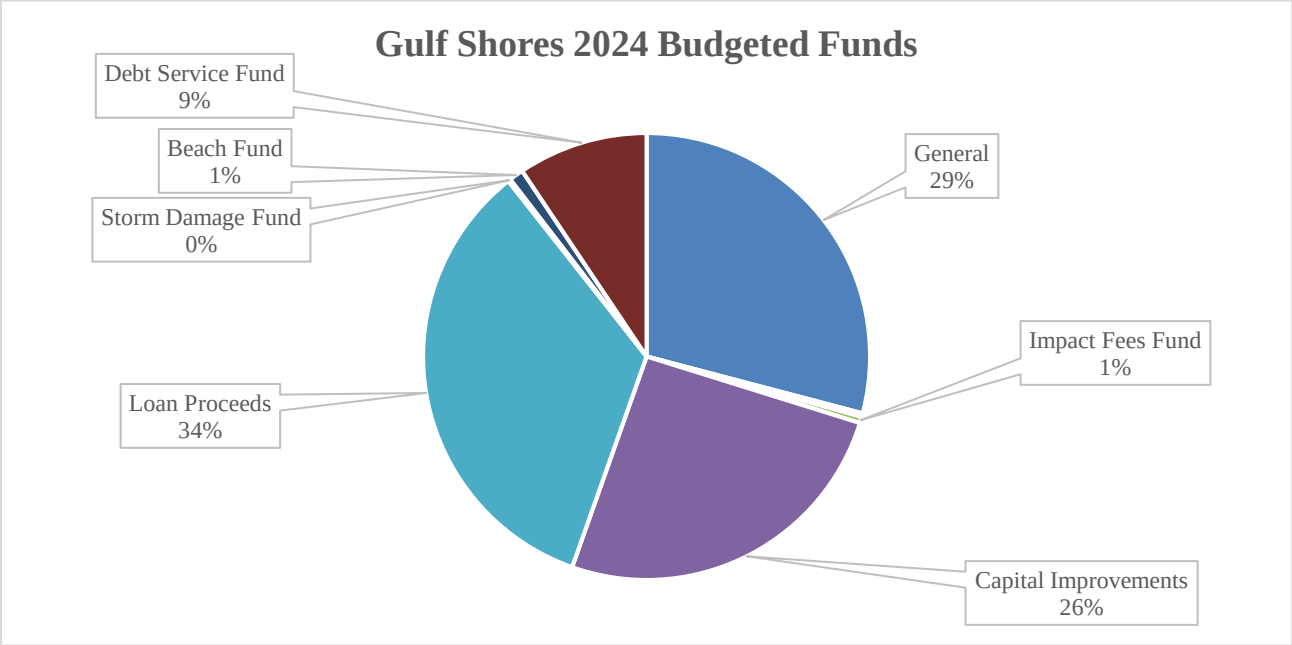
Fund Structure

The Adopted All Funds Budget for Fiscal Year 2024 is $251,807,015. This represents a net increase of $70,870,405 or 39.16% from the Amended Fiscal Year 2023 Budget of $180,936,610. General Fund Expenses increased by 15.9% or $10,050,921. A synopsis of the total All Funds Budget appropriated is as follows:

	Amended Budget 2023	Adopted Budget 2024	Increase (Decrease)	% Change
General	63,212,264	73,263,183	10,050,921	15.90%
Police & Fire Grants	590,000	690,000	100,000	16.95%
Impact Fees	1,636,715	1,112,290	-524,425	-32.04%
Beach Restoration & Projects	1,998,607	2,602,094	603,487	30.20%
Capital Improvements Fund	33,214,025	64,453,506	31,239,481	94.06%
Storm Damage Fund	6,277,027	481,000	(5,796,027)	-92.34%
Capital Projects Taxable	48,116,434	54,384,194	6,267,760	13.03%

Debt Service Fund	18,544,505	23,671,823	5,127,318	27.65%
Capital Projects Non-Taxable	7,764,548	31,148,925	23,384,377	301.17%
Total	$ 180,936,610	$251,807,015	$70,870,405	39.16%

Fund Relationship - A graphic view of the 2024 All Funds Budget is as follows:



Financial Policies

The City's 2010 Adopted Financial Policy was updated October 2023 and is included at the end of the 2024 Budget document. Additionally the City adopted an Investment Policy in 2019 and is included at the end of the 2024 document following the Financial Policy. The updated Financial Policies plan to maintain reserves (fund balance) at 70% of budgeted expenditures. While ambitious, the Finance Committee thinks the 70% fund balance goal can be maintained given the growth anticipated for the City. Strong fund reserves are needed due to the possibility of a weather-related event and to offset any potential pension liability. A minimum of two months operating reserves of approximately $11.4 million are needed as well as $1.3 million per week to pay for contract debris removal based on the last major storm the City had (plus inflation estimate of 30% over the nineteen year period since Hurricane Ivan occurred). Following the last major weather event it took almost two months for receipt of any federal assistance. On September 16th, 2020, Hurricane Sally, a Category 2 hurricane, hit Gulf Shores. Preliminary Damage estimates for Hurricane Sally were $14.5 million. The City took steps to be prepared in the event federal assistance is slow to be received following a storm and is poised to easily front the payments with its lines of credit until the federal and state matches are received.

The Finance Committee in 2013 requested a longer term look at revenues, expense and reserve funds in line with the 10 year Capital Plan. Revenues, expense and reserve fund trends projections were updated in 2023 for a 10 year period with assumptions for growth more heavily weighted toward current experience at 15% to 2033 based on growth projections closer to recent experience. Personnel expenses for out years were projected to grow at

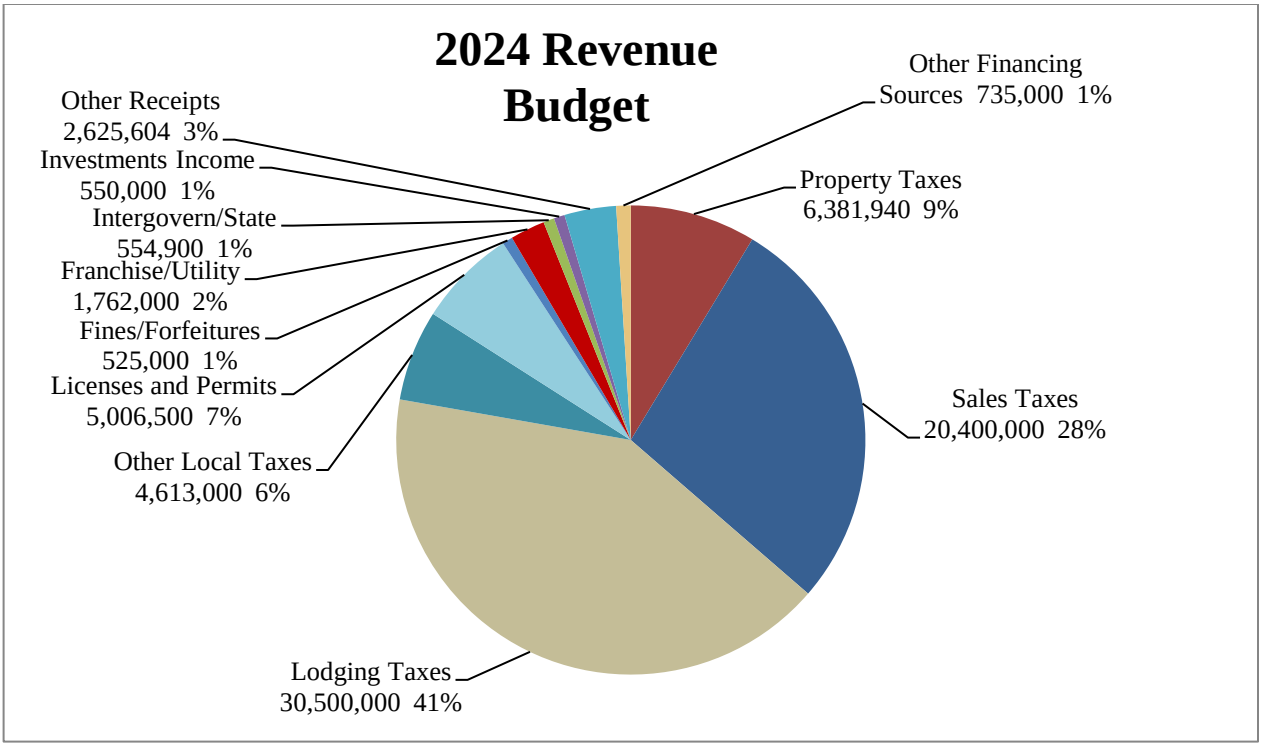
3%, Operations at 2%, rolling stock Capital 2% and Debt Service based on actual debt schedules. Expense projections are in line with the City's conservative spending patterns.

Annually the Finance Committee reviews the 10 year Revenue, Expense and Reserve funds usage projections. Modifications are made as needed and various debt scenarios are included in the projections to see how the debt would impact reserve funding and whether the established 70% annual reserve target increase can be maintained. In 2024 the Debt Service Fund transfers are 33.4% of the General Fund. In 2023 current debt service levels increased by $5,127,318 of which $5 million is designated for early pay off on the taxable line of credit, if available. In early 2022 the City issued $150 million term debt for City School Improvements at the existing campus as well as the planned high school campus to further advance Education goals of the Vision 2025 Strategic Plan. Also in early 2022, the City issued $47 million nontaxable borrowed funds for a new Justice Center, a City Park off Coastal Gateway and for Fire Station/Training Tower improvements.

Revenue Trends

The City of Gulf Shores General Funds Revenues are as follows and shown in a pie graph:

	Revenue Budget 2024	**% of Budget**
Property Taxes	6,381,940	9%
Sales Taxes	20,400,000	28%
Lodging Taxes	30,500,000	41%
Other Local Taxes	4,613,000	6%
Licenses and Permits	5,006,500	6.8%
Fines/Forfeitures	525,000	.7%
Franchise/Utility	1,762,000	2%
Intergovernmental/State	554,900	.8%
Investments Income	550,000	.7%
Other Receipts	2,625,604	4%
Other Financing Sources	735,000	1%
Total	**73,653,944**	100%



Property, Sales, Lodging, and Other Local Taxes comprise 84% of the total General Fund Revenues and are very dependent on tourism income. The beaches are beautiful and with increased residential and commercial construction the City continues to experience revenue growth.

Revenue projections are based on trend analysis of prior years' receipts with recurring and non-recurring factors impacting revenue growth taken into consideration. City Revenues, due to tourism, are highly cyclical and are charted by month for the past five years with a projection made that takes into account prior years actual with an emphasis on current market trends heavily impacting the final projection.

Long-Range Financial Planning

The Finance Committee regularly reviews projections for City Revenue, Expenditures and Reserve Fund balance in order to prepare for future years' budgets. Revenues are projected for ten years based on the latest data available for local economic trends. Out years revenues are projected at 5% for 2025 and 3% growth per year thereafter. Expenditure growth is projected on a conservative basis as the revenue projections are at an average 3% annually. Debt Service, as a percentage of total Revenues and Expenditures, is also projected for ten years within a range acceptable to the Finance Committee. Reserves are planned to remain at or above a target level of 70% of expenditures. At the end of this document, the updated Financial Policy for 2024 is included and includes planned allocations of reserves.

Detailed analysis of Debt Service by issue are presented to the Finance Committee during the year. Graphs are updated showing debt service expenditures by year until retirement, as well as total outstanding principal balance by year at year end. Currently, the longest debt service is scheduled to be retired in 2042.

Each year, the ten year capital plan is updated. Capital plans for rolling stock and equipment for the upcoming fiscal year are based on City-wide need, and funding is determined by the annual allocation set aside for capital purchases. City Department Heads were asked to create an out year budget along with their budget for 2024 in order to identify future funding needs. Capital Outlays were requested for a ten year period beginning in 2024,

and in July the City Department Heads completed on the Ten Year Capital Outlay Plan reviewed by the Finance Committee. Ongoing maintenance costs for vehicles and equipment were considered prior to recommendation for replacement.

Capital Expenditures

Capital Outlay for equipment, vehicles, a City signage program, transportation and City facility improvements were included in the Ten Year Capital Outlay Plan for 2024, enabling the City to replace worn out equipment and vehicles with less ongoing maintenance costs as well as maintain City assets. Cost savings on maintenance of older vehicles and equipment will offset some of the expense in 2024. Capital asset thresholds for the City are shown on the next page:

Land	$ 5,000
Buildings/Improvements	$100,000
Emergency/Fire/Police Vehicles and Equipment	$ 15,000
Other Vehicles and Equipment	$ 10,000
Parks and Recreational Facilities	$ 50,000
Office Equipment	$ 5,000

In the City's Financial Statements, depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful life by type of assets is:

Infrastructure	30-40 years
Buildings	25-40 years
Building improvements	20-30 years
Machinery and equipment	5-15 years
Furniture and fixtures	3-15 years

CONCLUSION

In conclusion, the programs outlined in the following pages of this budget document are attainable and reasonable. Sincere appreciation goes to all the Department Heads for the careful effort put forth in composing their departmental budget(s).

Respectfully submitted,

Steve Griffin, City Administrator

Cynthia King, Director Finance & Administrative Services

Basis of Budgeting

Governmental funds are reported using a current financial resources measurement focus and are budgeted using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual: i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for recognition of all other Governmental Fund revenues. The revenues subject to accrual are property taxes, franchise fees, utility equivalents, licenses, charges for service, interest income, grants and intergovernmental revenues. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenues. All other governmental fund revenues are recognized when received. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting. The basis of budgeting is the same as reported in the entity’s audited financial statements with the exceptions of depreciation which is not budgeted, but recognized when audited and encumbrances which are recorded during the year and closed out prior to year-end.

Budget versus Actual

	Budget	Actual
Revenues	Same	Same
Expenses * except for Encumbrances voided at 12/31	Same	Same
Encumbrances Voided at 12/31	$3,600,809	$2,458,426
Depreciation- PEBA Fund	$0	$229,095

Just the Facts

All about Gulf Shores, Alabama

Government

- The Town of Gulf Shores was incorporated on February 12, 1957 and became a city on April 18, 1985.
- The affairs of Gulf Shores, Alabama are conducted by a Mayor and a Council consisting of five members.
- The daily operations of the city are run by the City Administrator responsible to the Mayor and Council.

More Facts

- Gulf Shores is a world-class all-seasons resort area on the white sandy beaches of the southern tip of Baldwin County, Alabama on the warm waters of the Gulf of Mexico.
- Gulf State Park is 6,150 acres of land partially located in Gulf Shores with 28 miles of paved trails for hiking and biking. The park includes 2.5 miles of white sand beaches, a 496 site campground, plus both fresh and saltwater fishing and swimming.
- The tourist boom in Alabama came in the early 1970s following the construction of Interstate 65, sparking development.

Geographic Characteristics of Gulf Shores, Alabama

	Square Miles	Climate	Topography
Land Area	28.34 Square Miles		
Water Area	4.76 Square Miles		
Average Annual Temperature		69 Degrees	
Average Annual Rainfall		61.57 Inches	
Elevation			8 Feet

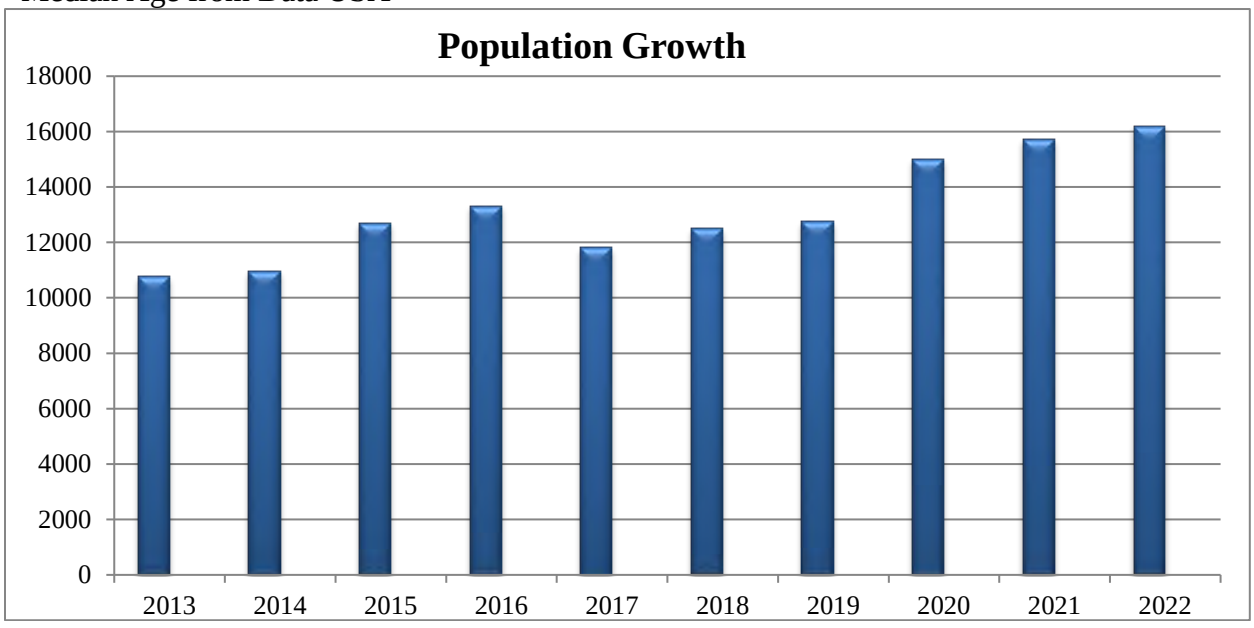
Land Use Type	Dev Status	LU Type %
AGRICULTURAL		4.22%
COMMERCIAL	DEVELOPED	6.54%
COMMERCIAL	UNDEVELOPED	6.12%
INDUSTRIAL	DEVELOPED	4.04%
INDUSTRIAL	UNDEVELOPED	2.38%
MIXED USE	DEVELOPED	13.03%
MIXED USE	UNDEVELOPED	5.39%
MULTI FAMILY	DEVELOPED	3.13%
MULTI FAMILY	UNDEVELOPED	0.98%
OPEN SPACE		26.55%
RESIDENTIAL	DEVELOPED	21.75%
RESIDENTIAL	UNDEVELOPED	5.87%
		100.00%

Just the Facts

Demographics of Gulf Shores, Alabama

Age, Race & Gender Composition	
White	93.6%
Hispanic	3.6%
Black	.5%
American Indian	.6%
Asian	1.3%
Two of More Races	.4%
Female	54.6%
Male	45.4%
Persons Under 5 Years	1.8%
Persons under 18 Years	14%
Persons 65 Years & Over	23.4%
2020 Median Age is 50.6 Years*	

Figures based on US Census Bureau Quick Facts as of July 1, 2022.
*Median Age from Data USA



Source: US Census Bureau Population Estimates, 2013 through 2022.

Gulf Shores, Alabama population has increased by 43% during the past ten years.

The 2022 population estimate of 16,193 is 2.9 percent more than the 2021 estimate of 15,736.

Just the Facts

Economic Highlights

Top Ten Employers in Gulf Shores, Alabama

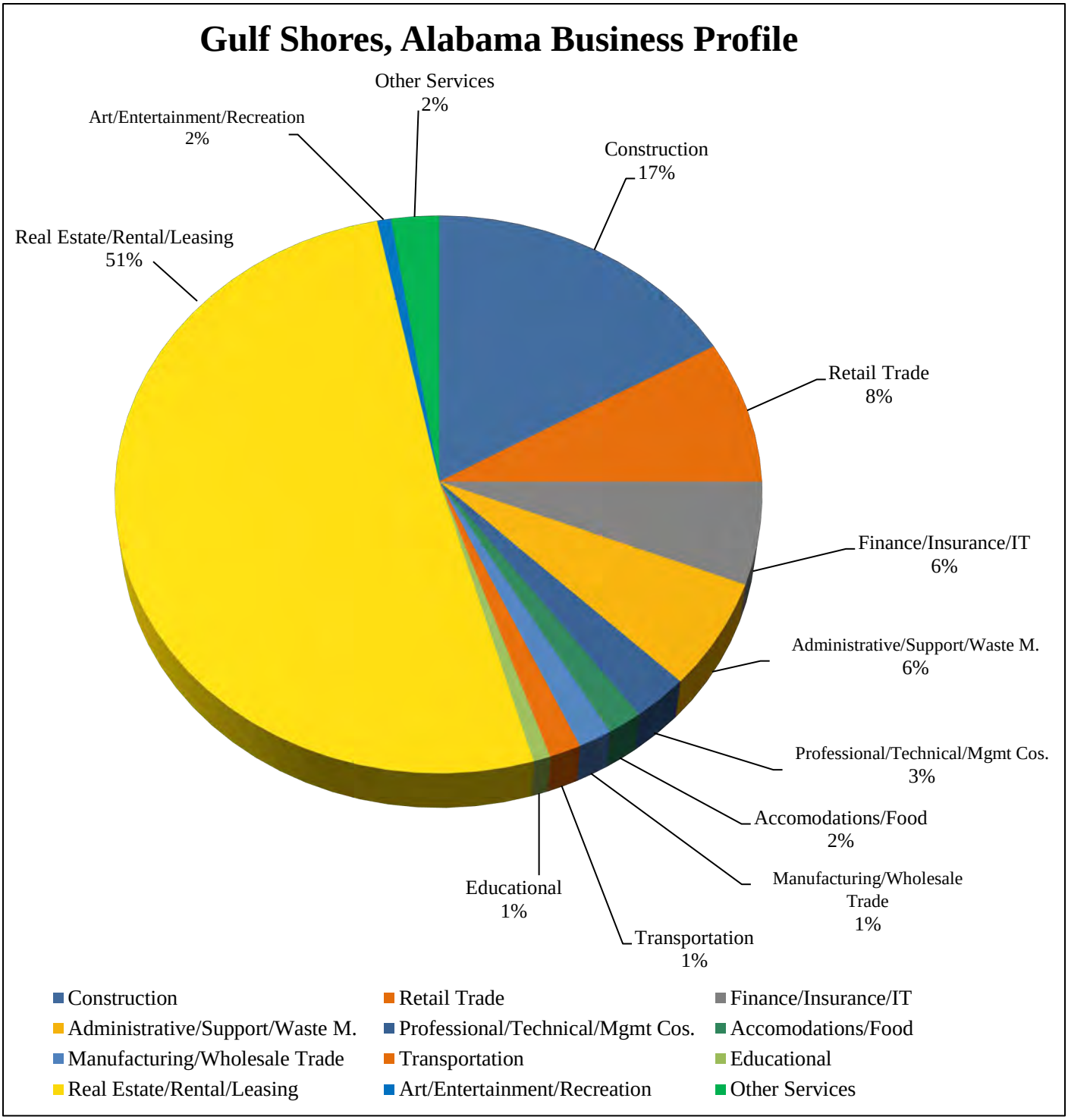
	Employer	Total Employees	FT	PT
1	The Lodge at Gulf State Park	600	275	325
2	The Hangout	538	294	244
3	City of Gulf Shores	318	289	29
4	Wal-Mart	313	250	63
5	Gulf Shores City Schools	305	270	35
6	Lulus Gulf Shores	267	155	112
7	Waterville	215	12	203
8	Rouse's Enterprises	210	85	125
9	Publix Alabama	158	95	63
10	Gulf State Park	96	85	11

Gulf Shores licensed 9,425 businesses in 2023

Per Capita Income within Gulf Shores in 2021 was 4.3% lower than the United States level.

	2021
United States	**$37,638**
Gulf Shores	**$36,020**

Source: US Census Bureau Quick Facts July 1, 2022


Gulf Shores, Alabama Business Profile
Other Services 2%
Art/Entertainment/Recreation 2%
Construction 17%
Real Estate/Rental/Leasing 51%
Retail Trade 8%
Finance/Insurance/IT 6%
Administrative/Support/Waste M. 6%
Professional/Technical/Mgmt Cos. 3%
Accomodations/Food 2%
Manufacturing/Wholesale Trade 1%
Educational 1%
Transportation 1%
Construction
Retail Trade
Finance/Insurance/IT
Administrative/Support/Waste M.
Professional/Technical/Mgmt Cos.
Accomodations/Food
Manufacturing/Wholesale Trade
Transportation
Educational
Real Estate/Rental/Leasing
Art/Entertainment/Recreation
Other Services

Just the Facts

Housing Statistics

Current units from Planning Department 8/30/2023:

Single Family Units	6,525
Condos	6,898
Multi Dwelling Units / Apartments	1,456
Other (duplex, townhome, mobile home)	507
Total	**15,386**

Owner-Occupied	59.8%
Seasonal, Recreational or Occasional Use	6,185

Source: US Census Bureau Quick Facts

Owned Homes, Apartments and Condos

Average Household Size	2.09
Median Value of Occupied Units	$271,500

Rented Homes, Apartments and Condos

Median Monthly Rent Asked for Vacant Units	$1,131

Just the Facts

Service Statistics:

The chart below describes several of the services provided in Gulf Shores, Alabama.

Public Safety 2023

Fire Protection		Police Protection	
Fire Stations	4		
Lifeguard Station	1	Primary Patrol Districts	3
Sworn Employees	71	Sworn Employees	55
Civilian Employees	1	Civilian Employees	27
Beach Division Seasonal	34	Part-time Civilian Employees	2

Park, Recreation & Cultural Affairs

Developed Park Properties

Neighborhood Parks	2	Community Park	1
Regional Parks	2	Sports Park	1
Skateboard Park	1	Dog Park	1
Special Use Parks	4		

Special Use Facilities

Auditorium	1	Civic Center	1
Library	1	Museum	1
Adult Activity Center	1		

Recreational Facilities

Recreation Centers	2	Gymnasiums	2
Swimming Pools	2	Play Grounds	3
Hard Tennis Courts (Lighted)	12	Pickleball Courts(Lighted)	12
Soft Tennis Courts (Lighted)	6	Multi-Purpose Fields	5

Just the Facts

Baseball/Softball Fields 13	Football Stadium.....1
Beach Volleyball Courts.....6	Outdoor Basketball Courts…….3
Horseshoe Pits.....10	Bocce Ball Court…….....2
Boat Launches.....3	Shade Structures…….....6
Trails (miles)	
Multi-Use Paths……..…..18	Bike Lanes……10.96
Sidewalks……..……...38.26	Combination Paths……..4

Highways and Streets

Miles of Streets Maintained……..…90.6

Streetlights 2,558

Traffic Signals.....27

Educational System

Elementary School 1	Private Elementary School…1
Middle School.....1	Private Middle School……...1
High School 1	Private High School……...1
Day School (ages 2-5).....3	Private Day School (2-5)…...1
Community College 1	

Historic Sites

Callaway Home – Registered Historic Home	Fort Morgan
Camp Withers – Historic Marker	Knob Hill – Historic Marker

For More Information

If you would like more information about Gulf Shores, Alabama, please visit the Gulf Shores website at www.gulfshoresal.gov, or call the City of Gulf Shores at 251.968.1120.

CITY OF GULF SHORES, ALABAMA

FINANCIAL SUMMARIES

FISCAL YEAR 2024

City of Gulf Shores, Alabama Budget 2024

Fund/Department Cross Reference Table

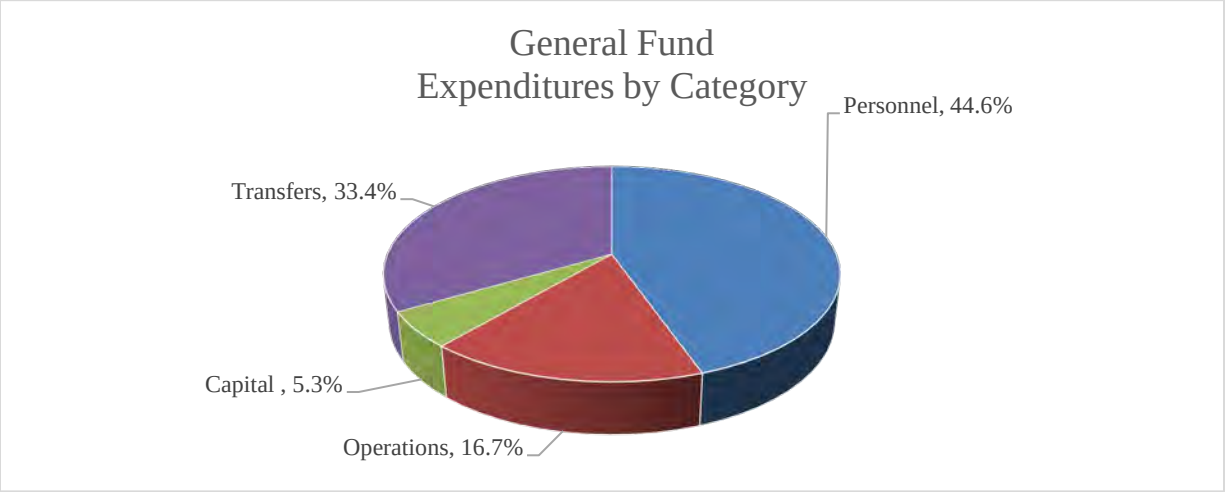
Department/Division	FUND					
	General	Special Revenues	Police & Fire Grants	Impact Fees	Beach Fund	Debt Service Fund
Executive	**X**					
Human Resources	**X**					
Financial Services	**X**					
Finance & Administrative Services	**X**					
Municipal Court	**X**	**X**				
Police	**X**	**X**	**X**	**X**	**X**	
Fire & EMS	**X**		**X**	**X**	**X**	
Planning & Zoning	**X**					
Building	**X**					
Recreation & Cultural Affairs	**X**			**X**		
Events & Programs	**X**			**X**		
Library	**X**			**X**		
Recreation - Rec & Wellness	**X**			**X**		
Recreation - Sportsplex	**X**			**X**		
Recreation - Parks	**X**			**X**		
Rec - School Grounds Maintenance	**X**					
City Store	**X**					
Public Works - General Services	**X**			**X**		
Public Works - Custodial	**X**					
Public Works - Landscaping	**X**					
Public Works - Streets	**X**			**X**	**X**	
Public Works - Maintenance	**X**					
Public Works - Recycle & Sanitation	**X**					
Engineering	**X**			**X**		
Appropriations	**X**					
Transfers Out						**X**

Fund Description

A fund is a fiscal and accounting entity with a self-balancing set of accounts that records all financial resources and liabilities which are segregated for a specific purpose, activity or objective. For 2024 the City of Gulf Shores has the following funds: General, Police & Fire Related Grants, Impact Fees, Beach Restoration & Projects, Capital Improvements Fund, Storm Damage Fund, Non-Taxable Warrant Fund, Taxable Warrant Fund and Debt Service. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Transfers out of the General Fund to the Debt Service Fund are used to retire outstanding City debt. Transfers from the Designated Taxes Fund to the General Fund are used to pay for legally restricted specific purposes for Police and Fire grants. City fund definitions and purpose are in the following sections.

GENERAL FUND

The General Fund is a governmental fund, as are all the City funds with the exception of the Beach Restoration and Projects Fund. The General Fund expenses provide services to the City population and represents expenditures for governmental services normally associated with government (i.e. public safety, streets, parks, recreation facilities). General Fund revenues consist of approximately 78% Taxes and 7% Licenses and Permits. Less than half (44. %) of the General Fund expenditures are related to salaries. Transfers for Debt Service make up 33. % of the General Fund Budget and is used to pay for transportation and school improvements. In 2024 another $2 million, representing 2.7%, of the General Fund for school expenses has been budgeted. Operational costs comprise 16. % of the General Fund expenditures and Capital is 5.4% of the General Fund Expenditures. Capital Outlays in the General Fund Building Department are related to Alabama Department of Environmental Management (ADEM) expenditures. General Fund expenditures by Category are shown in the following graph.



Fund Balance: Cash reserves are sufficient to maintain solid financial strength for future years. In 2022 additional funds of $16.1 million were added to the reserves – well in excess of the City's reserve target. The City is in compliance with the City's updated City Financial Policy adopted in 2022 with the passage of the 2023 budget. The 2023 City Financial Policy requires a General Fund cash reserve equal to seventy percent for 2023. General Revenue fund reserves in 2023 will comprise 35% of the General Fund Operating Budget and a Beach Reserve equivalent to 35% of the General Fund Budget. In 2022 the City was able to maintain 70% of the General Fund target level of reserves needed of $24,292,543 (35%) and to the Beach Reserves $24,292,543 (35%) in order to sustain operations during fluctuations of the revenue streams. Total reserve funds target for 2024 is $51,557,762 or 70% of the General Fund Budget revenues of $73,653,944.

SPECIAL REVENUES

Special Revenues Governmental Funds represent 2% of city-wide Lodging Tax collections set aside to offset beach restoration and recycling expenses. The Special Revenues paid off a bond issue in 2013 for beach restoration costs. In 2021 the City stopped making the transfer of Lodging Tax to the Special Revenue Fund. These figures will remain in tables for historical reference.

POLICE & FIRE GRANTS

Operating funds used to account for the proceeds of specific revenue sources that are legally restricted and are to be used for specific purposes. Grants are Governmental Funds shown under Program Revenues as Operating Grants and Contributions in the audited Financial Statements.

IMPACT FEES

Impact Fees Governmental Funds are imposed on property developers for new infrastructure that must be built or increased due to new developments. The Fees are shown under the heading Capital Grants and Contributions in the audited Financial Statements.

BEACH RESTORATION & PROJECTS FUND

The Beach Restoration and Projects Enterprise Fund is used for the annual monitoring and tilling for the beach re-nourishment project. In 2021 continued objectives included a beach and city-wide recycling program, as well as police enforcement, enhanced beach safety program and restoration efforts. Initial capital funding for the beach recycling and enforcement efforts was provided from transfers from the 2% Lodging Tax Special Revenues Fund and in 2018, Beach Parking Revenues were added to the Beach Restoration & Projects Fund. In 2019 Lifeguard services were moved from the General Fund to the Beach Restoration Fund and became a subset of the Fire Department.

Beginning in 2022, a transfer from the General Fund provided funding for operations, payroll and capital needed for the beach recycling and enforcement efforts.

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds).

NON-TAXABLE WARRANT FUND

The Non-Taxable Warrant Fund consists of two sources. The 2020-D line of credit for $9.8 million at 1.99% for 5 years will be utilized for transportation projects throughout the city. The 2022-B warrant is a 20 year issue for $47 million at 2.4%. Current plans include a Justice Center, Fire training facility and a park on Coastal Gateway Boulevard to serve our residents to the north.

TAXABLE WARRANT FUND

The Taxable Warrant Fund was created for the 2016-B GO 10-year line of credit that was primarily used for the Gulf Place Revitalization Project. In 2020 the City secured long term debt for $10 million to pay off the 2016-B line, while using the remaining $2.9 million for other projects. In 2020 the City was granted a rate modification on the line, bringing the interest rate down from 2.85% to 1.98%. Additionally we were given a temporary principal increase from $13 million to $19.5 million to fund Hurricane Sally debris removal efforts until receiving reimbursement from FEMA. The line is now referred to as the 2020-E line of credit. The funds borrowed for Hurricane Sally were repaid in 2021. This fund is also used to procure land or fund improvements for real estate ventures that will be public-private partnerships.

2018-A & B GO WARRANT FUNDS

The 2018-A GO Warrant is a 20 year term debt used to pay down the 2014 GO Warrant Fund, purchase capital equipment and fund improvements to road infrastructure throughout the City. The 2018-B GO Warrant Fund is a 15 year term debt used to pay down the 2014 and 2016-B GO Warrant Funds. All funds have been used but the figures will remain in the tables for reference.

DEBT SERVICE FUND

The Debt Service Fund is used to record principal and interest payments on debt which include bond issues, general obligation warrants with banks, notes payable, and lease/purchases. The expense for Fiscal Agent Fees for bond issues is also recorded in this fund. Funding for most payments is provided by a transfer from the General Fund.

Debt

A constitutional debt limit of 20% of the assessed value of the property within the city limits is in place for the City of Gulf Shores. Assessed property values for 2023 of $1,293,320,740 were received from the Baldwin County Revenue Commissioner’s Office, which would result in a debt

limit of $258,664,148. Our current debt limit is $204,118,632 which is based on 2022 assessed property values of $1,020,593,160. Debt obligations at the end of 2023 of $124,009,260 (includes $23.3 million in LOCs) are subject to the debt limitation. School debt of $158,928,790 is not subject to the 20% debt limitation. Projected 2024 Debt Service will constitute % of total fund expenditures and 33. % of General Fund Expenditures (transfers for debt service). Due to reliance on tourist revenue streams that are highly cyclical, debt service funds that have to be set aside limits funds available for operations.

All of the long-term debt owed by the City of Gulf Shores is in the form of General Obligation Warrants, which are tax supported. The reporting entities long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities. City debt limits for the past five years are shown in the following chart:

Fiscal Year	Assessed Value	Debt Limit %	Debt Limit $	Total Debt
2023	1,293,320,740	20%	258,664,148	124,009,260
2022	1,020,593,160	20%	204,118,632	134,517,282
2021	818,167,820	20%	163,633,564	80,532,132
2020	790,117,460	20%	158,023,492	85,905,243
2019	734,155,980	20%	146,831,196	74,930,871

As of December 31, 2023 the governmental long term debt consisted of the following:

General Obligation (GO) Warrants:

2022-A GO Warrant – Issue amount $150,000,000

The 2022-A GO is $150 million nontaxable debt at 2.34% for 20 years. The debt was issued to build a new high school and for existing campus improvements. The outstanding debt balance at the end of 2022 will be $144,030,000. Debt Service amount due in 2024 is $9,403,924; 2025 amount due is $9,404,320.

2022-B GO Warrant – Issue amount $47,000,000

The 2022-B GO Warrant is $47 million nontaxable debt at 2.4% for 20 years. The debt was issued to build a new Justice Center and City Park off Coastal Gateway. The outstanding debt balance at the end of 2023 will be $47 million. Only interest payments will be due on the line for the first 3 years following issuance.

2020-A GO Warrant – Issue amount $9,000,000

The 2020-A GO Warrant at 1.57% refinanced $9 million 2012-C Warrants at various higher interest rates. The debt will be paid off by 2025. The outstanding debt balance at the end of 2022 will be $4,575,000. Debt Service amount due in 2024 is $2,331,828; 2025 amount due is $2,351,346.

2020-B GO Warrant – Issue amount $17,000,000

The 2020-B GO Warrant is $17 million nontaxable term debt at 2.21% interest for 20 years. The 2020-B GO Warrant paid down $8,661,320 of the 2019-C School Line of Credit at 3.75% to 2026 and $8,338,680 in remaining proceeds will used for City School improvements. The outstanding debt balance at the end of 2022 was $14,898,790. Debt Service amount due in 2024 is $1,060,854; 2025 amount due is $1,060,854.

2020-C GO Warrant – Issue amount $10,000,000

The 2020-C GO Warrant is $10 million taxable term debt at 2.79% interest for 20 years. The 2020-C GO Warrant paid down the 2016-B Taxable Line of Credit at 2.85% to 2026 outstanding debt used for Gulf Place land and improvements, Gulf Coast Center for Ecotourism, Medical facility/land and HVAC unit as well as funds for a $1 million payment to the Zoo and $2 million pension liability payment. The outstanding debt balance at the end of 2023 will be $8,827,370. Debt Service amount due in 2024 is $659,174; 2025 amount due is $659,174.

2020-D GO Warrant - Line of Credit available $9,800,000

The 2020-D GO Warrant is available for capital public and municipal purposes within the City, including in the wake of a natural disaster, such as a hurricane. To date we have not used any proceeds available on the line, but will begin drawing funds soon. The line will be utilized for various transportation projects. The line matures October 31, 2025.

2020-E GO Warrants - Line of Credit available $13,500,000

The 2020-E GO Warrants proceeds are being used to fund public-private projects, including a free standing emergency medical facility and the Gulf Coast Center for Ecotourism. The line also funded all Hurricane Sally-related expenses for the City while awaiting reimbursement from FEMA. Projected expenses include land acquisition, transportation efforts as well as public and pedestrian access improvement; many of which will be grant-reimbursable. Non-capital storm related expenses may also be used from the line. In 2023 to date Debt Service payments of $6.1 million for principal and interest have been repaid from the General Fund. The line matures June 15, 2026. Additional principal payments may be made when funds are available and approved by the Finance Committee.

2018-A and 2018-B GO Warrants – Issue Amount $37,080,000

The 2018-A and 2018-B GO Warrants provided funds for capital vehicle and equipment purchases and various grant matches for transportation projects. Proceeds also paid off $6 million on the 2014-GO line of credit and $10.3 million on the 2016-B line of credit. The Aggregate Debt Service (Principal and Interest) owed on the issue is $39,405,178 and is repaid from the General Fund. Debt Service amount due in 2024 is $3,061,238; 2025 amount due is $3,065,098.

2017-A GO Warrants – Issue Amount $7,500,000

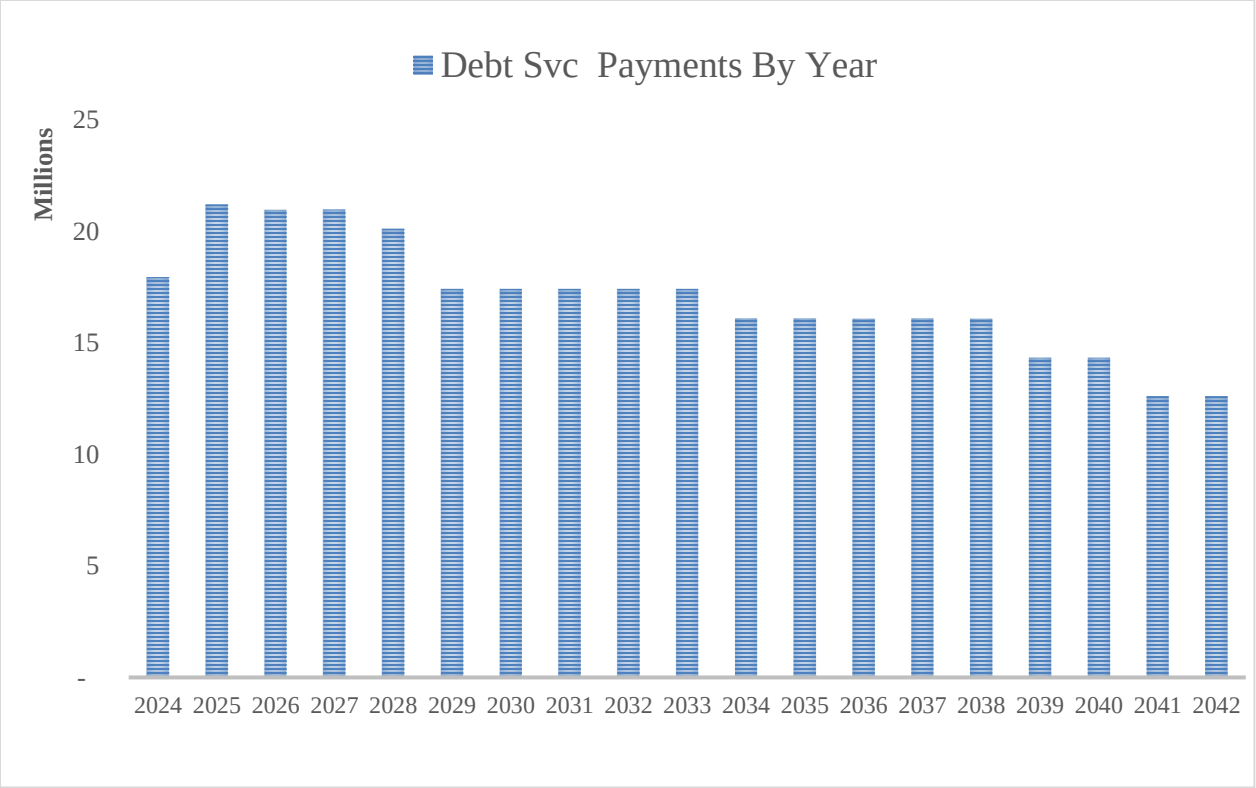
The 2017-A GO Warrants refunded the remainder of the 2008-A GO Warrants, as well as paid down $3.8 million on the 2014-GO line of credit. The Aggregate Debt Service (Principal and Interest) owed on the issue is $3,473,975 and is repaid from the General Fund. Debt Service amount due in 2024 is $868,494; amount due in 2025 is $868,494.

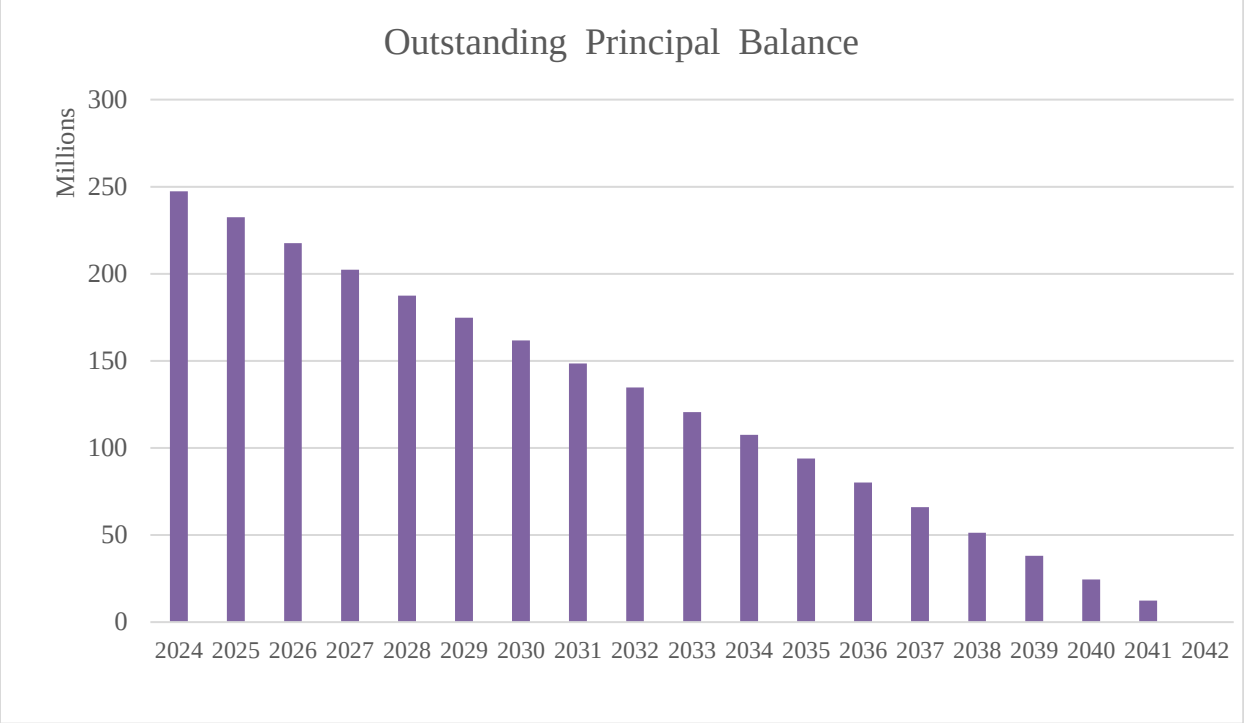
2015 GO Warrants – Issue Amount $8,830,000

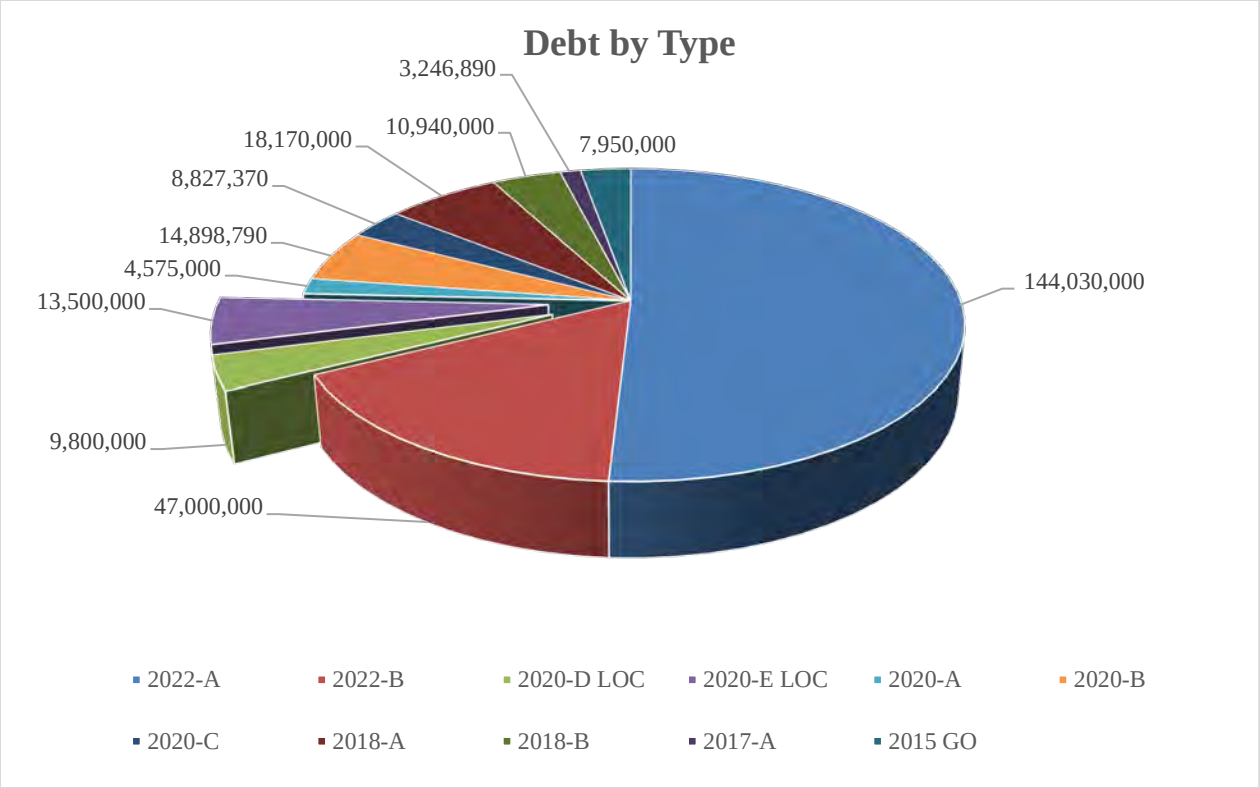
The 2015 GO Warrants refunded a portion of the 2008-A GO Warrants. The Aggregate Debt Service (Principal and Interest) owed on the issue is $9,165,370 and is repaid from the General Fund. Debt Service amount due in 2024 is $563,900; 2025 amount due is $563,380.

Debt service payments by year are as follows as of December 31st, 2023:

	Principal	Interest	Total
2024	12,323,360	5,626,141	17,949,501
2025	14,770,875	6,448,119	21,218,994
2026	14,892,164	6,081,745	20,973,909
2027	15,330,983	5,652,525	20,983,508
2028	14,908,907	5,209,042	20,117,949
2029	12,653,996	4,775,060	17,429,056
2030	12,996,155	4,433,756	17,429,911
2031	13,340,415	4,081,837	17,422,252
2032	13,706,840	3,719,272	17,426,112
2033	14,075,471	3,345,308	17,420,779
2034	13,141,383	2,959,787	16,101,170
2035	13,489,599	2,610,891	16,100,490
2036	13,845,206	2,251,850	16,097,056
2037	14,218,240	1,882,485	16,100,725
2038	14,593,778	1,502,120	16,095,898
2039	13,231,868	1,110,885	14,342,753
2040	13,542,628	795,661	14,338,289
2041	12,145,939	472,957	12,618,896
2042	12,430,243	184,428	12,614,671
Total	**259,638,050**	**63,143,865**	**322,781,915**


Debt Svc Payments By Year
Millions
25
20
15
10
5
-
2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042


Outstanding Principal Balance
Millions
300
250
200
150
100
50
0
2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042



The chart above shows the amount of debt by type. The 2 Lines of Credit are shown in the extracted pie slices and represent 8.24% or $23.3 million of the total debt of $282,938,050 principal owed.

City of Gulf Shores, Alabama
2024 Budget Calendar

Date	Action
June 30, 2023	Departments send submissions to build Ten Year Capital Outlay Plan. Departments viewed the other departments' needs and collaborated on how best to meet city-wide needs within designated resources. Finance Committee received Ten Year Capital Plan and 2024 Capital Budget Requests at the August 16th Finance Committee meeting.
July 21, 2023	Budget Preparation Instructions sent to Department Heads requested not to exceed 2023 budgeted amounts in total by Department due to annualizing positions funded in 2023, to continue to provide funds for the City School System, and pay additional debt service on $197 million issued in 2022. General Fund Budget requests should be consistent with the Vision 2025 Key Strategies and Priorities set by the Mayor and Council. Departments were asked for objective measures of progress toward accomplishing the department's mission as well as goals and objectives for specific units and programs. Objectives and measures need to be linked and outcome related.
July 26, 2023	Revenue projections update to Finance Committee.
August 16, 2023	Capital requests and 10-Year Capital update to Finance Committee.
September 20, 2023	Personnel recommendations to Finance Committee.
September 22, 2023	Budget Requests due to Finance & Administrative Services Director. Requests compiled with recommendations for meeting needs with revenue sources.
September 25 to October 13, 2023	City Administrator 2024 Budget recommendation prepared for Mayor and Council.
October 18, 2023	Finance Committee reviews Budget Message and Budget Book draft
November 6, 2023	Committee of the Whole (COW) meeting for full Council review
November 13, 2023	Council Adoption of 2024 Budget

CITY OF GULF SHORES, ALABAMA

FINANCIAL SUMMARIES

TABLES AND GRAPHS

FISCAL YEAR 2024

TABLE 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
General Fund	59,515,203	69,407,268	62,655,964	72,918,944	10,262,980	16.4%
Special Revenue Funds:						
2% Lodging Tax	2,184,122	67,879	0	0	0	n/a
Designated Taxes	708,927	874,705	595,000	690,000	95,000	16.0%
Impact Fees	1,987,249	2,006,879	1,636,715	1,898,585	261,870	16.0%
Library Board Fund	15	6	0	0	0	n/a
Capital Projects Funds:						
Beach Restoration	872,033	826,540	1,483,020	1,892,094	409,074	27.6%
Non-Taxable Lines of Credit	0	50,225	50,000	2,050,000	2,000,000	4000.0%
Taxable Warrant Fund	1,484,235	911,873	32,917,786	32,635,072	(282,714)	-0.9%
2018 GO Warrant	854,417	6,907	0	0	0	n/a
Capital Projects Funds	6,371	(2,670,221)	2,754,844	2,609,526	(145,318)	-5.3%
Storm Damage	2,700,257	3,255,858	3,892,076	360,750	(3,531,326)	-90.7%
Debt Service	42	834	0	0	0	n/a
TOTAL REVENUES	70,312,871	74,738,753	105,985,405	115,054,971	9,069,566	8.6%
EXPENDITURES						
General Fund	38,511,138	39,813,241	44,144,681	48,738,033	4,593,352	10.4%
Special Revenue Funds:						
2% Lodging Tax	0	0	0	0	0	n/a
Designated Taxes	0	63,088	35,000	35,000	0	0.0%
Impact Fees	1,056,276	2,241,212	1,636,715	1,112,290	(524,425)	-32.0%
Library Board Fund	0	0	0	0	0	n/a
Capital Projects Funds:						
Beach Restoration	1,579,279	1,637,162	1,998,607	2,602,094	603,487	30.2%
Non-Taxable Lines of Credit	0	2,057,714	7,764,548	31,148,925	23,384,377	301.2%
Taxable Warrant Fund	7,510,826	4,208,031	48,116,434	54,384,194	6,267,760	13.0%
2018 GO Warrant	6,460,419	652	0	0	0	n/a
Capital Projects Funds	685,000	3,188,907	30,459,181	64,244,506	33,785,325	110.9%
Storm Damage	2,121,224	218,763	6,277,027	481,000	(5,796,027)	-92.3%
Debt Service	23,383,552	16,409,364	18,544,505	23,671,823	5,127,318	27.6%
TOTAL EXPENDITURES	81,307,714	69,838,134	158,976,698	226,417,865	67,441,167	42.4%
Excess of Revenues over Total Expenditures	(10,994,843)	4,900,619	(52,991,293)	(111,362,894)	(58,371,601)	110.2%
OTHER FINANCING						
Issuance of Debt	6,970,000	154,756,851	22,913,196	50,639,047	27,725,851	121.0%
Warrant proceeds	0	0	30,459,181	63,587,809	33,128,628	108.8%
Contribution from ALGCCVB	0	391,000	0	0	0	n/a
Proceeds from sale capital assets	154,073	182,358	80,000	80,000	0	0.0%
Transfers In	30,343,653	21,608,214	22,377,427	25,389,151	3,011,724	13.5%
Transfers Out	(30,343,653)	(21,608,214)	(22,377,427)	(25,389,151)	(3,011,724)	13.5%
Total Other Financing Uses	7,124,073	155,330,209	53,452,377	114,306,856	60,854,479	113.8%
Net Change in Fund Balance	(3,870,770)	160,230,828	461,084	2,943,962	2,482,878	538.5%
Fund Balances - Beginning	73,908,710	70,037,940	230,268,768	230,729,852	461,084	0.2%
Fund Balances - Ending	70,037,940	230,268,768	230,729,852	233,673,814	2,943,962	1.3%

GRAPH 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2024

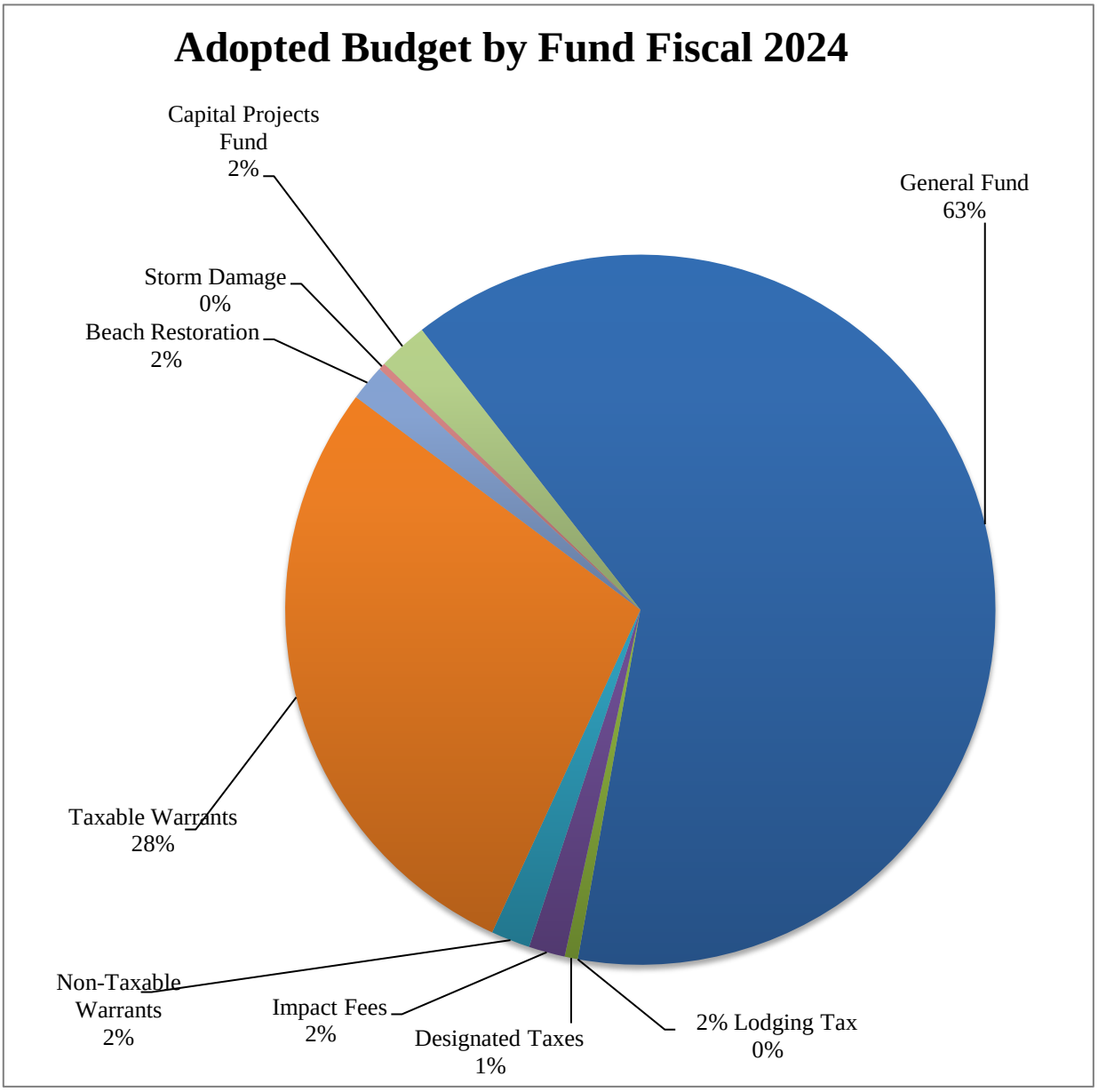


TABLE 2
CITY OF GULF SHORES, ALABAMA
GENERAL FUND ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Property Taxes	3,853,836	4,700,493	5,074,000	6,381,940	1,307,940	25.78%
Sales Taxes	21,392,413	23,237,835	18,200,000	20,400,000	2,200,000	12.09%
Lodging Taxes	21,691,007	24,093,471	25,000,000	30,500,000	5,500,000	22.00%
Other Local Taxes	2,932,736	5,653,098	3,915,000	4,613,000	698,000	17.83%
Licenses and Permits	4,815,540	5,742,094	4,874,000	5,006,500	132,500	2.72%
Fines/Forfeitures	483,847	550,889	500,000	525,000	25,000	5.00%
Franchise/Utility	1,579,748	2,127,095	1,931,070	1,762,000	(169,070)	-8.76%
Intergovern/Fed	194,257	70,471	0	0	0	n/a
Intergovern/State	501,972	550,422	499,900	554,900	55,000	11.00%
Investments Income	138,290	185,046	400,000	550,000	150,000	37.50%
Other Receipts	1,931,557	2,496,354	2,261,994	2,625,604	363,610	16.07%
TOTAL REVENUES	59,515,203	69,407,268	62,655,964	72,918,944	10,262,980	16.38%
EXPENDITURES						
Executive	1,660,518	1,841,472	2,159,956	2,424,501	264,545	12.25%
Human Resources	670,743	728,249	841,440	952,252	110,812	13.17%
Financial Services	0	0	0	2,187,931	2,187,931	n/a
Finance & Administrative Services	3,056,465	3,513,667	3,756,483	2,599,334	(1,157,149)	-30.80%
Municipal Court	496,632	504,782	547,321	582,795	35,474	6.48%
Police	7,660,675	8,446,525	9,528,290	10,294,546	766,256	8.04%
Fire & EMS	5,813,836	7,142,930	8,763,105	8,791,551	28,446	0.32%
Planning & Zoning	581,683	614,986	932,370	1,101,124	168,754	18.10%
Building	675,943	576,107	679,769	744,946	65,177	9.59%
Recreation & Cultural Affairs	461,094	441,805	432,833	499,987	67,154	15.51%
Events & Programs	753,050	829,352	891,829	1,073,074	181,245	20.32%
Library	809,570	699,380	724,217	780,378	56,161	7.75%
Recreation - Bodenhamer	2,322,094	2,545,392	2,591,764	3,013,862	422,098	16.29%
Recreation - Sportsplex	1,253,368	1,302,996	1,588,744	1,526,234	(62,510)	-3.93%
Recreation - Parks	546,108	535,257	696,707	871,588	174,881	25.10%
Recreation - Grounds Maint School	188,242	217,993	308,772	316,376	7,604	2.46%
Recreation - Eco Center	1,407	0	0	0	0	n/a
City Store	217,140	241,365	198,763	254,562	55,799	28.07%
Public Works - General Services	422,000	565,908	501,609	552,495	50,886	10.14%
Public Works - Custodial	532,533	480,354	592,543	600,742	8,199	1.38%
Public Works - Landscaping	1,223,349	1,291,052	1,014,645	1,382,965	368,320	36.30%
Public Works - Streets	3,342,885	4,187,775	2,864,333	3,350,045	485,712	16.96%
Public Works - Maintenance	1,330,645	1,292,021	1,243,521	1,364,854	121,333	9.76%
Public Works - Recycle & Sanitation	0	0	1,249,354	1,303,019	53,665	4.30%
Engineering & Construction	823,992	705,703	828,919	942,293	113,374	13.68%
Airport	603	0	265,268	278,653	13,385	5.05%
Appropriations	1,109,648	1,108,170	942,126	947,926	5,800	0.62%
Capital Outlay (Land)	2,556,915	0	0	0	0	n/a
TOTAL EXPENDITURES	38,511,138	39,813,241	44,144,681	48,738,033	1,302,103	10.41%
OTHER FINANCING SOURCES						
Proceeds from issuance of debt	0	346,351	0			
Proceeds from the sale of capital assets	154,073	182,358	80,000	80,000	0	0.00%
Operating Transfers In	1,537,000	3,127,749	3,309,844	655,000	(2,654,844)	-80.21%
Operating Transfers Out	(27,938,580)	(17,140,280)	(19,067,583)	(24,525,151)	(5,457,568)	28.62%
Total Other Financing Sources	(26,247,507)	(13,483,822)	(15,677,739)	(23,790,151)	(8,112,412)	51.74%
Net Change in Fund Balance	(5,243,442)	16,110,205	2,833,544	390,760	(2,442,784)	-86.21%
Prior Period Adjustment						
Fund Balances - Beginning	51,693,607	46,450,165	62,560,370	65,393,914	2,833,544	4.53%
Fund Balances - Ending	46,450,165	62,560,370	65,393,914	65,784,674	390,760	0.60%

GRAPH 2
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2024

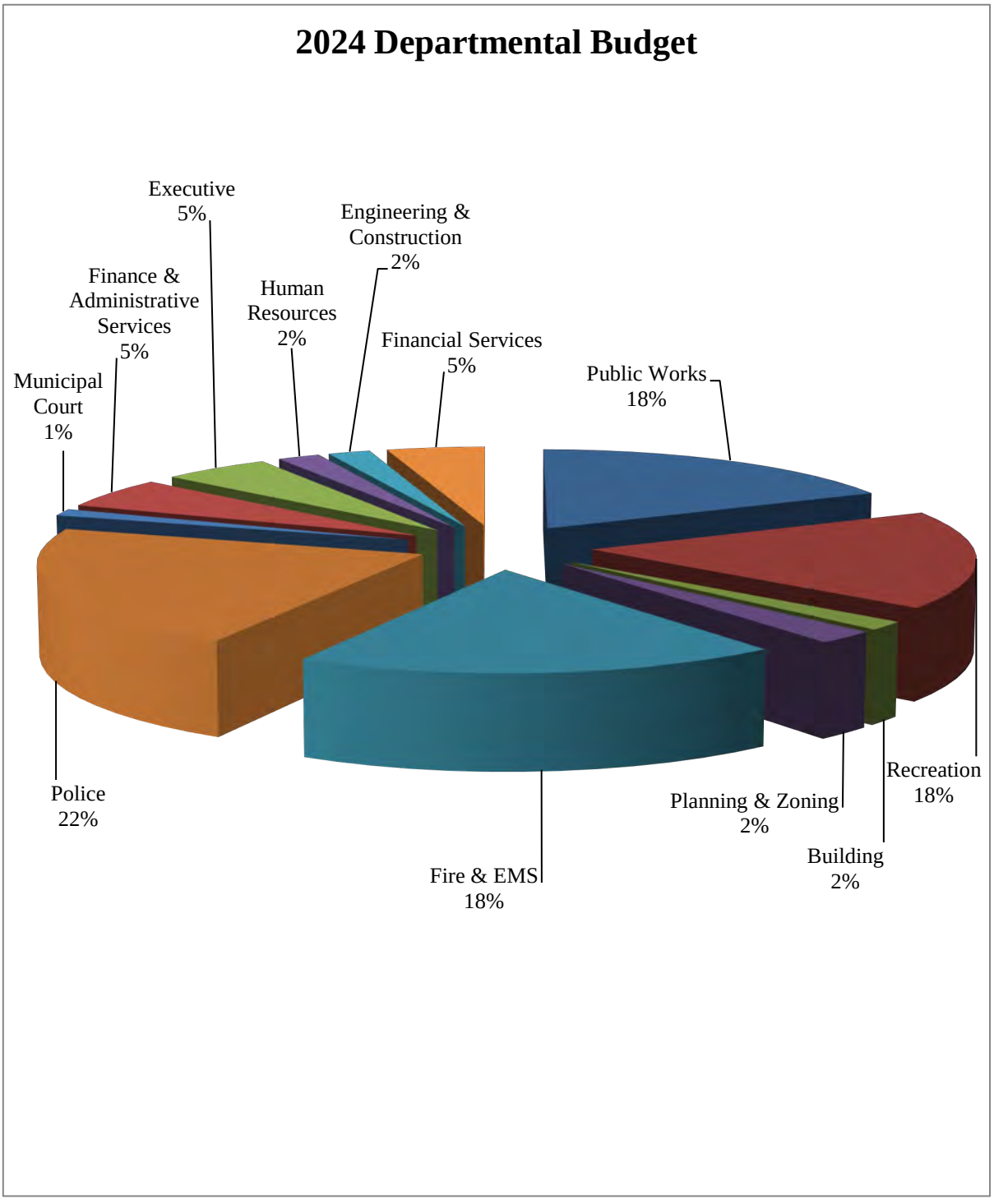
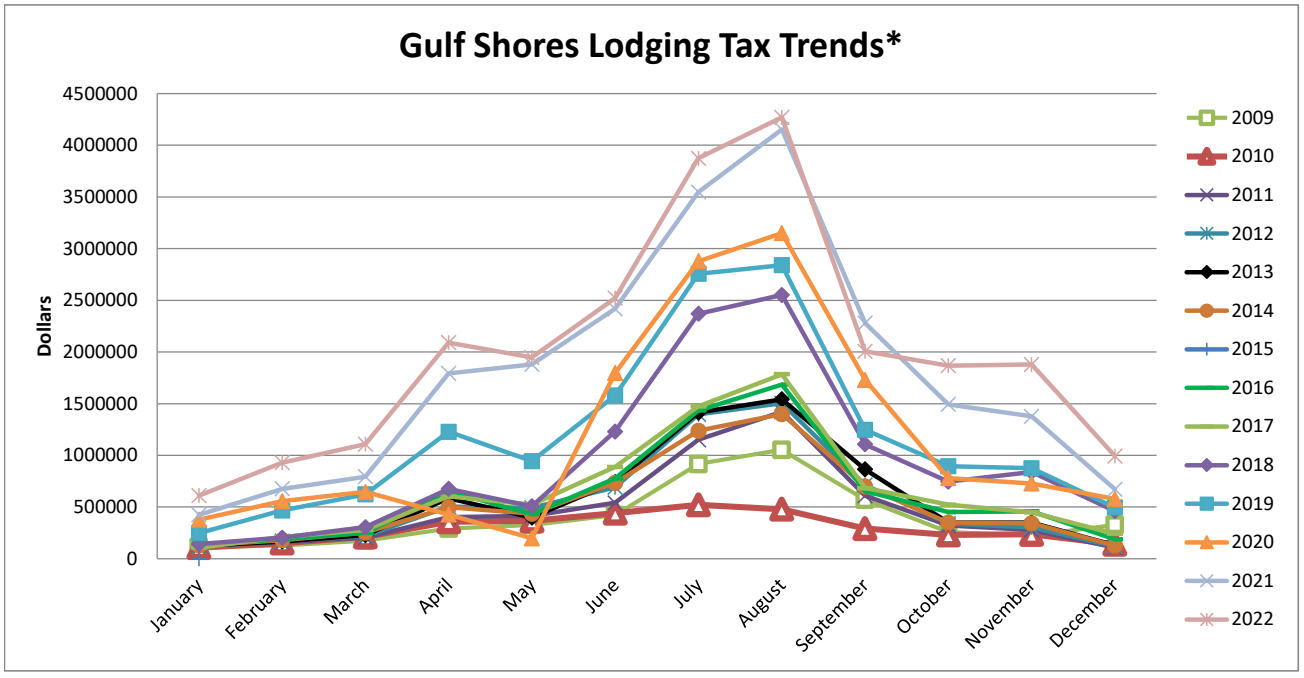


TABLE 3
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND
LODGING TAX ADOPTED BUDGET*
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Taxes:						
Lodging Tax 2% Beach	0	0	0	0	0	n/a
Interest Income	2,347	67,879	0	0	0	n/a
Total Revenue	2,347	67,879	0	0	0	n/a
EXPENDITURES						
Current:						
General government	0	0	0	0	0	n/a
Total general government	0	0	0	0	0	n/a
Excess of Revenues over Total Expenditures	2,347	67,879	0	0	0	n/a
OTHER FINANCING USES						
Transfers In	2,181,775	0	0	0		
Transfers Out	(798,020)	(200,000)	0	0	0	n/a
Total Other Financing Uses	1,383,755	(200,000)	0	0	0	n/a
Net Change in Fund Balance	1,386,102	(132,121)	0	0	0	n/a
Fund Balances - Beginning	3,015,369	4,401,471	4,269,350	4,269,350	0	0%
Fund Balances - Ending	4,401,471	4,269,350	4,269,350	4,269,350	0	0%



***2010 Lodging Tax Losses due to BP Oil Spill. 2018 includes a 28.5% increase in Lodging Tax rate.**
Finance Committee stopped transfer from General Fund of 2% of Lodging Tax in 2021.

TABLE 4
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND
DESIGNATED TAXES
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Taxes:						
Intergovernmental:						
State of Alabama	708,605	873,854	595,000	690,000	95,000	16%
Interest Income	322	851	0	0	0	n/a
Total Revenue	708,927	874,705	595,000	690,000	95,000	16%
EXPENDITURES						
Current:						
General Government	0	63,088	35,000	35,000	0	0%
Total General Government	0	63,088	35,000	35,000	0	0%
Excess of Revenues over Total Expenditures	708,927	811,617	560,000	655,000	95,000	17%
OTHER FINANCING USES						
Transfers Out	(537,000)	(690,841)	(555,000)	(655,000)	-100,000	18%
Total Other Financing Uses	(537,000)	(690,841)	(555,000)	(655,000)	-100,000	18%
Net Change in Fund Balance	171,927	120,776	5,000	0	(5,000)	-100%
Fund Balances - Beginning	274,618	446,545	567,321	572,321	(5,000)	1%
Fund Balances - Ending	446,545	567,321	572,321	572,321	0	0%

TABLE 5
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND
IMPACT FEES
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Impact Fees	1,985,359	2,005,544	1,628,930	1,890,800	261,870	16%
Miscellaneous Revenue	0	391,000	0	0	0	n/a
Interest Income	1,890	1,335	7,785	7,785	0	0%
Total Revenue	1,987,249	2,397,879	1,636,715	1,898,585	261,870	16%
EXPENDITURES						
Capital Outlay						
Fire	76,157	136,416	137,000	220,000	83,000	61%
Recreation	667,098	1,006,579	596,715	656,000	59,285	10%
Police	102,504	106,461	153,000	147,290	(5,710)	-4%
Public Works	210,517	991,756	750,000	89,000	(661,000)	-88%
Total Capital Outlay	1,056,276	2,241,212	1,636,715	1,112,290	(524,425)	-32%
Total Expenditures	1,056,276	2,241,212	1,636,715	1,112,290	(524,425)	-32%
Excess of Revenues over Total Expenditures	930,973	156,667	0	786,295	786,295	n/a
OTHER FINANCING USES						
Transfers to other funds	0	0	0	0	0	n/a
Total Other Financing Uses	0	0	0	0	0	n/a
Net Change in Fund Balance	930,973	156,667	0	786,295	786,295	n/a
Fund Balances-Beginning(restated)	1,411,330	2,342,303	2,498,970	2,498,970	0	0%
Fund Balances - Ending	2,342,303	2,498,970	2,498,970	3,285,265	786,295	31%

TABLE 6
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
BEACH RESTORATION AND PROJECTS FUND
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Interest Income	229	744	0	0	0	n/a
ADEM Recycling Grant	0	0	35,000	25,000	(10,000)	-29%
Parking Fees	812,392	764,986	1,448,020	1,867,094	419,074	29%
Other	59,412	60,810	0	0	0	n/a
Total Revenue	872,033	826,540	1,483,020	1,892,094	409,074	28%
EXPENDITURES						
Current Operating:						
Police	409,723	376,982	477,210	435,457	(41,753)	-9%
Fire Beach	711,165	774,223	946,801	1,447,718	500,917	53%
Public Works	308,064	234,847	229,156	252,919	23,763	10%
Miscellaneous (Trapping)		15,546			0	
Total Current	1,428,952	1,401,598	1,653,167	2,136,094	482,927	29%
Capital Outlay						
Police	33,415	46,387	174,400	223,000	48,600	28%
Fire Beach	51,437	127,221	85,040	125,000	39,960	47%
Public Works	29,145	46,386	56,000	40,000	(16,000)	-29%
Dune Enhancement	0	0	18,000	3,000	(15,000)	-83%
Beach Monitoring	36,330	15,570	12,000	75,000	63,000	525%
Total Capital Outlay	150,327	235,564	345,440	466,000	120,560	35%
Total Expenditures	1,579,279	1,637,162	1,998,607	2,602,094	603,487	30%
Excess of Revenues over Total Expenditures	(707,246)	(810,622)	(515,587)	(710,000)	(194,413)	38%
OTHER FINANCING USES						
Transfers In from Other Funds	1,098,020	910,000	500,000	710,000	210,000	42%
Total Other Financing Uses	1,098,020	910,000	500,000	710,000	210,000	42%
Net Change in Fund Balance	390,774	99,378	(15,587)	0	15,587	-100%
Fund Balances - Beginning	(194,424)	196,350	295,728	280,141	(15,587)	-5%
Fund Balances - Ending	196,350	295,728	280,141	280,141	0	0%

TABLE 7
CITY OF GULF SHORES, ALABAMA
CAPITAL PROJECTS FUND
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021		Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES							
Interest Income	6,371		2,296,176	2,754,844	2,609,526	(145,318)	-5%
Net Increase(decrease) investments			(5,206,397)	0	0	0	n/a
Other	0		240,000	0	0	0	n/a
Total Revenues	6,371		(2,670,221)	2,754,844	2,609,526	(145,318)	-5%
EXPENDITURES							
City School System Appropriation	685,000		700,000	0	0	0	n/a
High School Construction	0		2,400,832	25,424,344	64,244,506	38,820,162	153%
City School Improvements	0		0	5,034,837	0	(5,034,837)	-100%
Miscellaneous	0		88,075	0	0	0	n/a
Total Expenditures	685,000	#	3,188,907	30,459,181	64,244,506	33,785,325	0%
OTHER FINANCING SOURCES							
Proceeds from Long Term Debt	0		150,000,000	30,459,181	63,587,809	33,128,628	n/a
Transfers Out	0		(2,676,873)	(2,754,844)	(209,000)	2,545,844	-92%
Total Other Financing Sources	0		147,323,127	27,704,337	63,378,809	35,674,472	129%
Net Change in Fund Balances	(678,629)		141,463,999	0	1,743,829	1,743,829	n/a
Fund Balance - Beginning	16,837,318		16,158,689	157,622,688	157,622,688	0	0%
Fund Balance - Ending	16,158,689		157,622,688	157,622,688	159,366,517	1,743,829	1%

TABLE 8
CITY OF GULF SHORES, ALABAMA
STORM DAMAGE CAPITAL PROJECTS FUND
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Intergovernmental Grants						
State of Alabama	0	0	772,720	0	(772,720)	-100%
Federal Government	1,868,230	3,010,908	3,119,356	360,750	(2,758,606)	-88%
Grants	0	0	0	0	0	n/a
Other Receipts	832,027	244,950	0	0	0	n/a
Interest Income	0	0	0	0	0	n/a
Total Revenues	2,700,257	3,255,858	3,892,076	360,750	(3,531,326)	-91%
EXPENDITURES						
Debris Removal	268,491	0	0	0	0	n/a
Emergency Protective Measures	1,221	0	0	0	0	n/a
Public Buldings & Contents	(5,311)	0	0	0	0	n/a
Parks, Recreation & Other	72,252	110,121	5,796,027	0	(5,796,027)	-100%
Roads & Bridges	0	0	0	0	0	n/a
Direct Admin Costs	462,183	22,438	0	0	0	n/a
Insured Repairs	1,256,171	74,907	0	0	0	n/a
Hazard Mitigation	29,637	11,297	481,000	481,000	0	0%
COVID-19	36,580	0	0	0	0	n/a
Total Expenditures	2,121,224	218,763	6,277,027	481,000	(5,796,027)	-92%
OTHER FINANCING SOURCES (USES)						
Transfer from Other Funds	25,001	21,155	23,078	143,328	120,250	521%
Total Other Financing Uses	25,001	21,155	23,078	143,328	120,250	521%
Net Change in Fund Balance	604,034	3,058,250	(2,361,873)	23,078	2,384,951	-101%
Fund Balance - Beginning	(1,273,003)	(668,969)	2,389,281	27,408	(2,361,873)	-99%
Fund Balance - Ending	(668,969)	2,389,281	27,408	50,486	23,078	84%

TABLE 9
CITY OF GULF SHORES, ALABAMA
DEBT SERVICE FUND
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Interest	42	834	0	0	0	n/a
Total Revenues	42	834	0	0	0	n/a
EXPENDITURES						
Principal	20,393,519	10,959,552	12,125,860	17,501,513	5,375,653	44%
Interest	2,987,360	5,447,252	6,410,645	6,159,310	(251,335)	-4%
Miscellaneous	2,673	2,560	8,000	11,000	3,000	38%
Total Expenses	23,383,552	16,409,364	18,544,505	23,671,823	5,127,318	28%
Excess of Revenues over Total Expenditures	(23,383,510)	(16,408,530)	(18,544,505)	(23,671,823)	(5,127,318)	28%
OTHER FINANCING SOURCES (USES)						
Bond Issue Proceeds	0	0	0	0	0	n/a
Transfers Out	0	16,409,310	18,544,505	23,671,823	5,127,318	28%
Transfers In	23,383,532	(35)	0	0	0	n/a
Total Other Financing Uses	23,383,532	16,409,275	18,544,505	23,671,823	5,127,318	28%
Net Change in Fund Balance	22	745	0	0	0	n/a
Fund Balances-Beginning	9	31	776	776	0	0%
Fund Balances - Ending	$ 31	$ 776	$ 776	$ 776	0	0%

TABLE 10
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
NON-TAXABLE LINES OF CREDIT
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Grants Requiring Matching Funds						
Grants	0	50,000	50,000	2,050,000	2,000,000	4000%
Interest Income	0	225	0	0	0	n/a
Total Revenues	0	50,225	50,000	2,050,000	2,000,000	4000%
EXPENDITURES						
Miscellaneous	0	49,515	0	0	0	n/a
Capital Outlay Projects						
Fire & EMS	0	0	0	4,305,925	4,305,925	n/a
Rec & Cultural Affairs	0	62,640	1,095,000	1,629,000	534,000	49%
PW Maintenance Vehicle/Equip.	0	0	0	870,000	870,000	n/a
ALDOT TAP Grant/Sidewalks	0	0	0	1,009,000	1,009,000	n/a
6th Street Public Access	0	0	300,000	0	(300,000)	-100%
Justice Center	0	0	4,469,548	19,430,000	14,960,452	335%
Hwy 182 Improvements	0	0	200,000	0	(200,000)	-100%
West 4th Street Bridge	0	0	500,000	0	(500,000)	-100%
Buildings	0	46,696	200,000	1,830,000	1,630,000	815%
Land & Improvements	0	1,898,863	1,000,000	2,075,000	1,075,000	108%
Total Expenditures	0	2,057,714	7,764,548	31,148,925	23,384,377	301%
OTHER FINANCING SOURCES						
Warrant Proceeds	0	1,060,500	7,714,548	28,889,925	21,175,377	274%
Transfers In	100	900,000	0	209,000	209,000	n/a
Transfers Out	0	0	0	0	0	n/a
Total Other Financing Sources	100	1,960,500	7,714,548	29,098,925	21,384,377	277%
Net Change in Fund Balances	100	(46,989)	0	0	0	n/a
Fund Balance - Beginning	0	100	(46,889)	(46,889)	0	0%
Fund Balance - Ending	100	(46,889)	(46,889)	(46,889)	0	0%

TABLE 11
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
TAXABLE WARRANT FUND
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Grant Funds	784,235	67,594	32,917,786	32,081,072	(836,714)	-3%
Interest Income	0	0	0	0	0	n/a
Other	700,000	844,279	0	554,000	554,000	n/a
Total Revenues	1,484,235	911,873	32,917,786	32,635,072	(282,714)	-1%
EXPENDITURES						
Administrative	(2,166)	56	0	0	0	n/a
Operations						
Gulf Coast Ctr for Ecotourism Ops	150,000	300,000	300,000	300,000	0	0%
Capital Outlay Projects:						
Medical Facility Improvements	3,768,284	78,233	300,000	300,000	0	0%
Gulf Coast Ctr for Ecotourism	680,063	12,425	11,104,178	7,147,000	(3,957,178)	-36%
Ft Morgan Road Access Management	0	0	250,000	0	(250,000)	-100%
Waterway West	0	0	3,550,000	0	(3,550,000)	-100%
County Road 6 Improvements	0	0	2,114,227	316,764	(1,797,463)	-85%
Waterway East	524,181	256,548	12,283,813	11,441,358	(842,455)	-7%
ALDOT Capacity Project (Canal Rd.)	145,234	42,844	765,074	805,357	40,283	5%
Beach Walking District	0	0	1,105,000		(1,105,000)	-100%
BUILD Grant Hwy 59 & Ped Bridge	1,660,972	633,779	14,294,822	19,267,832	4,973,010	35%
Land & Improvements	584,134	2,884,146	824,320	13,005,883	12,181,563	1478%
Little Lagoon Restoration Project	0	0	1,225,000	1,800,000	575,000	47%
Gulf Place Redesign	124	0	0	0	0	n/a
Total Expenditures	7,510,826	4,208,031	48,116,434	54,384,194	6,267,760	13%
OTHER FINANCING SOURCES						
Warrant Proceeds	6,970,000	3,350,000	15,198,648	21,749,122	6,550,474	43%
Transfer from Debt Service Fund	0	0	0	0	0	n/a
Transfer from Sidewalk/Bikeway	0	240,000	0	0	0	n/a
Transfer to General Funds	(1,000,000)	0	0	0	0	n/a
Total Other Financing Sources	5,970,000	3,590,000	15,198,648	21,749,122	6,550,474	43%
Net Change in Fund Balances	(56,591)	293,842	0	0	0	n/a
Fund Balance - Beginning	(339,959)	(396,550)	(102,708)	(102,708)	0	0%
Fund Balance - Ending	(396,550)	(102,708)	(102,708)	(102,708)	0	0%

TABLE 12
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
2018 GO WARRANT
ADOPTED BUDGET
FISCAL YEAR 2024

	Actual 2021	Actual 2022	Amended 2023	Adopted 2024	Dollar Change 2023 to 2024	Percent Change 2023 to 2024
REVENUES						
Grants Requiring Matching Funds	644,549	0	0	0	0	n/a
Interest Income	15,649	6,907	0	0	0	n/a
Other	194,219	0	0	0	0	n/a
Total Revenues	854,417	6,907	0	0	0	n/a
EXPENDITURES						
Administrative	0	0	0	0	0	n/a
Operations						
Miscellaneous	0	652	0	0	0	n/a
Capital Outlay Projects						
Fire Capital Outlay Vehicle	1,833,769	0	0	0	0	n/a
Business & Aviation Park	0	0	0	0	0	n/a
Transportation Improvements/Land	4,626,650	0	0	0	0	n/a
Bond Issuance Costs	0	0	0	0	0	n/a
Total Expenditures	6,460,419	652	0	0	0	n/a
OTHER FINANCING SOURCES						
Bond Proceeds	0	0	0	0	0	n/a
Bond Premium	0	0	0	0	0	n/a
Bond Discount	0	0	0	0	0	n/a
Transfers In	4,300,000	0	0	0	0	n/a
Transfers Out	0	0	0	0	0	n/a
Transfer to NonTaxable GO Warrant Fund	0	(900,185)	0	0	0	n/a
Transfer to 2016-B Fund	0	0	0	0	0	n/a
Transfer to General Fund	0	0	0	0	0	n/a
Transfer to Debt Service Fund	(70,053)	0	0	0	0	n/a
Total Other Financing Sources	4,229,947	(900,185)	0	0	0	n/a
Net Change in Fund Balances	(1,376,055)	(893,930)	0	0	0	n/a
Fund Balance - Beginning	2,460,969	1,084,914	190,984	190,984	0	0%
Fund Balance - Ending	1,084,914	190,984	190,984	190,984	0	0%

CITY OF GULF SHORES

FUND BALANCE

In 2010 the City adopted a formal Financial Policy with reserve targets established. Since 2010, the City General Fund Balance data are as follows:

Year	Fund Balance	% of Total Expenditures	% of Total Revenue	Change in Fund Balance
2010	$13,735,069	55%	55%	$ 157,472
2011	$17,683,620	64%	56%	$ 3,948,551
2012	$18,604,609	60%	61%	$ 920,989
2013	$20,994,052	83%	76%	$ 2,389,443
2014	$22,305,980	77%	74%	$ 1,405,334
2015	$24,005,631	83%	78%	$ 1,699,651
2016	$26,455,361	80%	74%	$ 2,449,730
2017	$29,169,601	79%	75%	$ 2,714,238
2018	$36,624,646	108%	88%	$ 7,455,042
2019	$39,653,592	85%	80%	$ 3,028,947
2020	$51,693,606	114%	90%	$ 12,040,205
2021	$46,450,165	70%	76%	$(5,243,442)
2022	$62,560,370	110%	86%	$16,551,653
2023	$67,677,414	107%	102%	$ 5,117,044*

In 2022 reserves were increased by $16,551,653 bringing the General Fund balance total to 86% of revenues of $73,063,819 and 110% of expenditures of $56,953,521. For 2023 we also expect to maintain a healthy fund balance of $67,677,414 or 107% of the General Fund Amended Budget Expenses of $63,212,263 and 102% of General Fund Amended Revenue of $66,045,808. The total General Fund expenses for 2024 increased $10,050,920 or 15.9% from the 2023 Amended Budget. Debt Service and Transfers expenses for 2024 increased by $5,457,568 or 28.62% from 2023 Debt Service Expense. Capital expenses in the General Fund decreased by $211,114 or 5% in 2024. Personnel and Operations expense increased by $4,847,466 or 12.13% from 2023.

*Estimated as of 10/20/23.

Fund Balance

The City of Gulf Shores adopted a financial policy as of March 8, 2010, setting a fund balance of 45% of the General Fund. In 2013, the Finance Committee chose to increase the fund balance by 5% annually beginning in 2014 and capped at 70% in 2018. On February 7, 2019 the City of Gulf Shores adopted Banking and Financial Investment Policies. The updated City of Gulf Shores Financial Policy and Banking and Investment Policies are included at the end of the budget document. The Fund Balance target for 2024 is 70% of General Fund Revenues. Of the total General Fund Balance target, Beach Reserves comprise half of the fund balance and Operating Reserves comprise the remainder. The table below shows changes in the reserve amounts from 2021 to 2022 actual, 2023 year to date and 2024 Budgeted Reserves. The City currently has reserve funds well in excess of its 70% target of $46,232,066 thru Amendment 2.

General Fund Reserves	2021 Actual (Audited)	2022 Actual (Audited)	2023 Year to Date	2024 Budget
Operating	$15,467,905	$20,854,499	$15,409,147	$17,168,734
Stabilization	7,757,178	10,425,686	7,706,886	8,610,147
Subtotal General Fund	$23,225,083	$31,280,185	$23,116,033	$25,778,881
Beach Reserves	23,225,082	31,280,185	46,063,882	25,778,881
Grand Total All Reserves	**$46,450,165**	**$62,560,370**	**$69,179,915**	**$51,557,762**

Major Revenue Sources

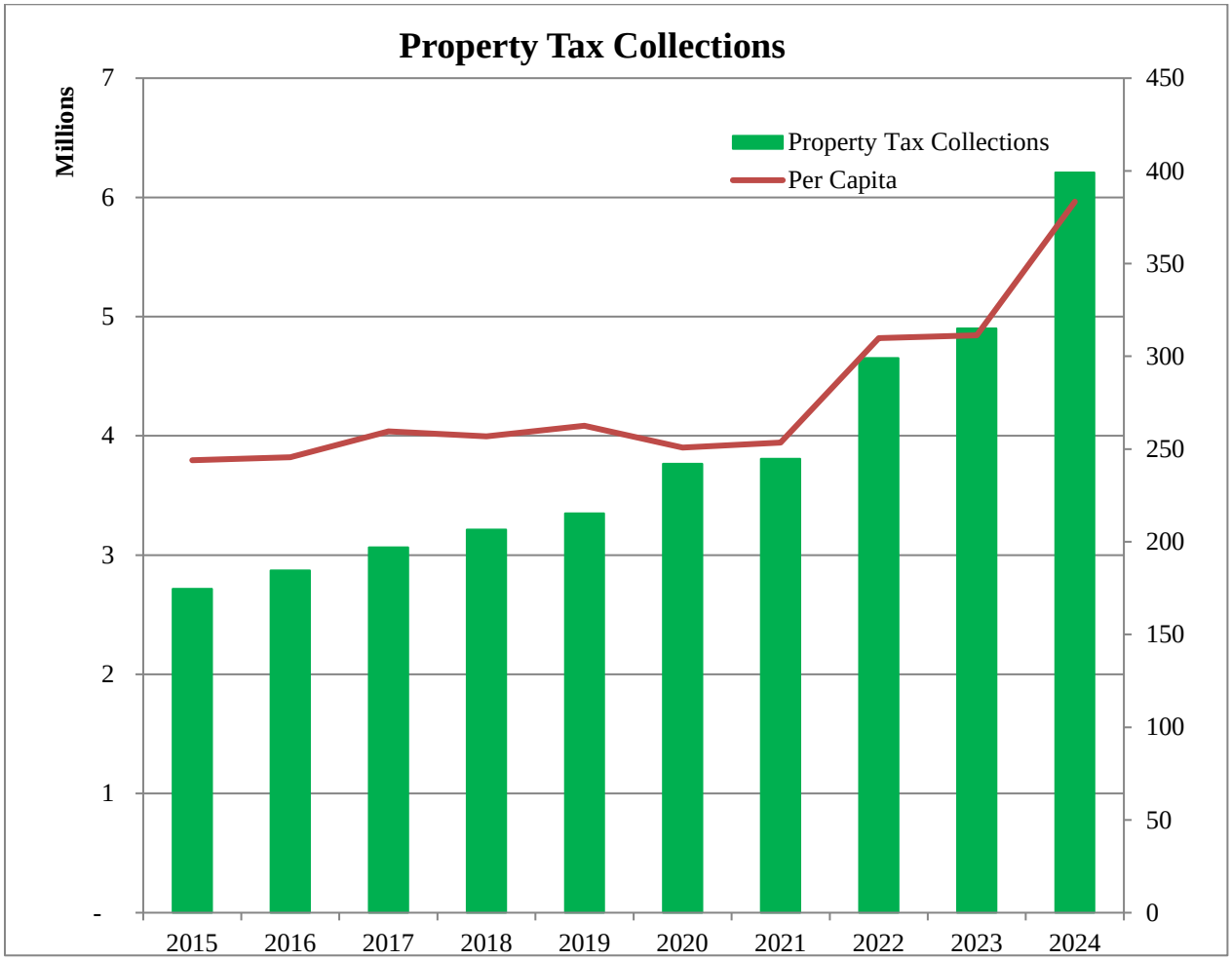
The City of Gulf Shores General Fund has four major funding sources that comprise approximately 80% of the General Fund. Shown below is a summary of the four major General Fund revenue sources and the percentage of the total General Fund Revenues for 2021 Actual, 2022 Actual, 2023 Actual Year to Date, and 2024 Budget:

Revenue Type	2021 Actual	% of Total	2022 Actual	% of Total	2023 Actual Year to Date	% of Total	2024 Budget
Property	$3,853,836	6%	$4,700,493	7%	$2,711,670	5%	$6,207,940
Sales	21,392,413	35%	23,237,835	33%	16,517,635	29%	20,400,000
Lodging	21,691,007	35%	24,093,471	35%	22,503,350	39%	30,500,000
Business Licenses	3,155,603	5%	3,663,438	5%	3,968,959	7%	3,900,000
Subtotal	**$50,092,859**	**81%**	**$55,695,237**	**80%**	**$45,701,614**	**80%**	**$61,007,940**

Since the four major funding sources comprise approximately 80% of the General Fund, the Finance Committee focuses on those revenue streams at their regular meetings and for budget estimation purposes. Underlying assumptions for the revenue estimates and significant revenue trends are described by each of the major revenue types shown on the following pages. For 2024 the four funds comprise 83% of the General Fund projected revenues of $73,635,944.

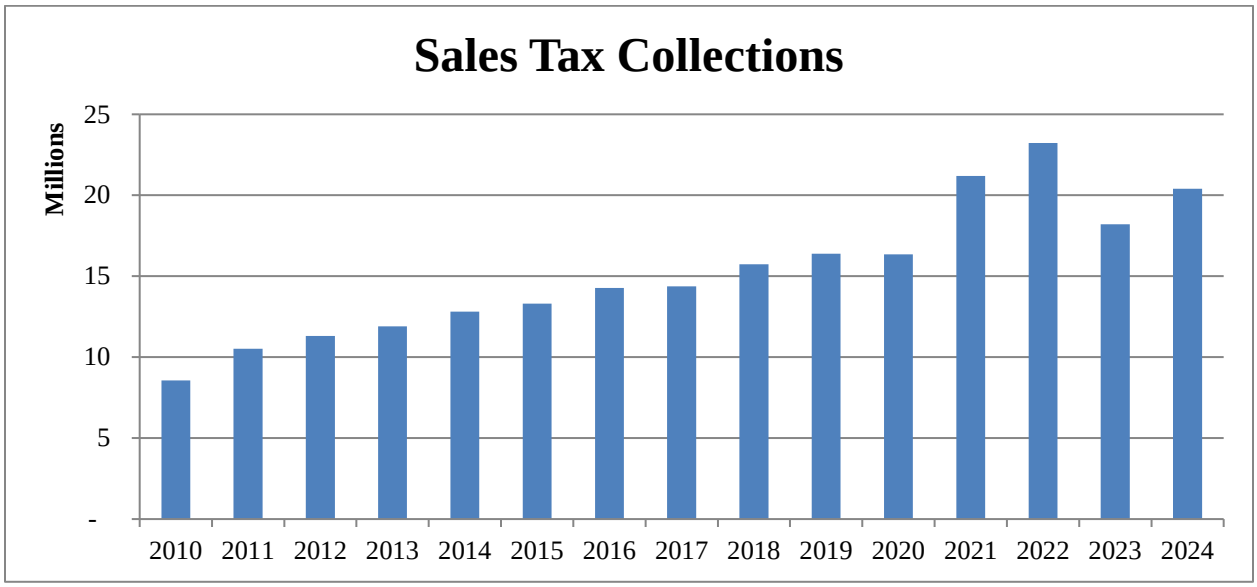
PROPERTY TAX

Gulf Shores collects 5 mills property tax on all property within the City. The property tax rates in Alabama have been lower historically than those in other states, while sales tax rates are higher. Property Tax collection projections are based on the assessed value of all property in the City as determined by the Baldwin County Revenue Commissioner. The bulk of property taxes is collected in January each year. Assessed values for property taxes have been increasing since 2013 due to market recovery and new construction. Property tax collections for the past nine years and 2024 budget are shown in the graph below. Property Tax collections for 2024 are based on the updated tax digest the County Revenue Commissioner sent in August 2023.



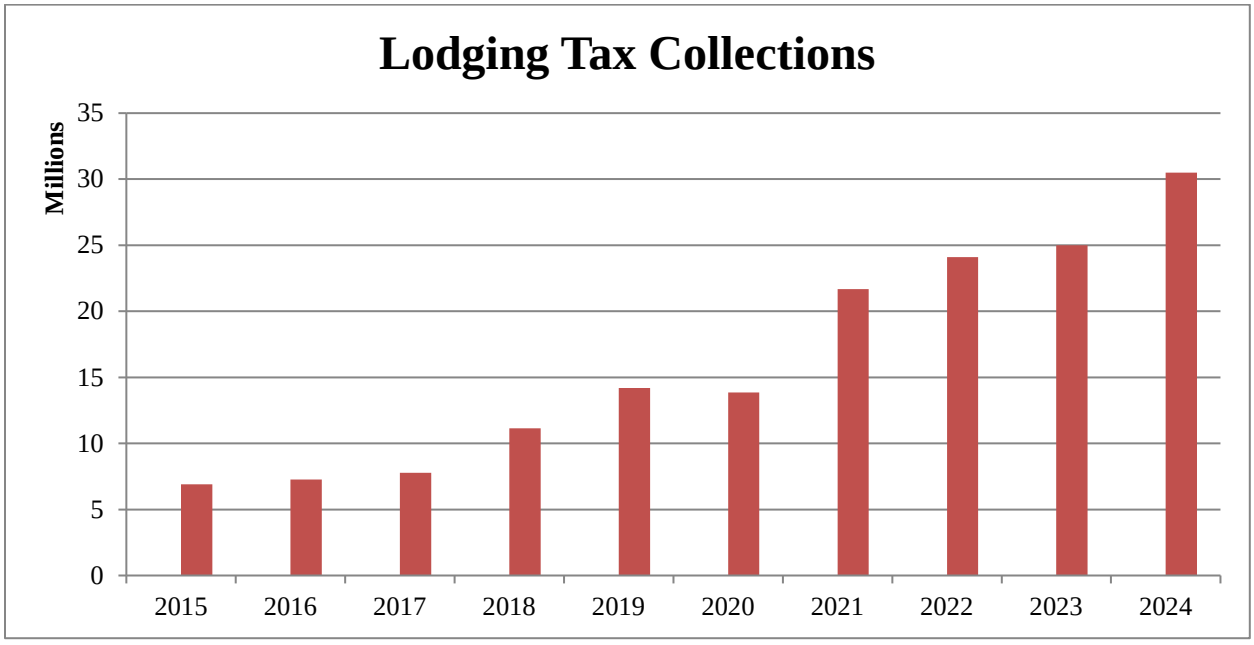
SALES TAX

Sales Taxes of 10% are collected on all purchases in the City. The City's portion of the 10% total Sales Tax collected is 3%, Baldwin County's portion is 3%, and the State portion is 4%. Due to the city having a high rate of tourism during the spring and summer, the majority of Sales Tax collections occur during those months. For 2024 an increase of 12% from 2023 budget is projected based on the 2023 Sales Tax year-to-date collections increase of 2% over 2022 actual. The projection is to conservatively budget for potential downturns. Trend lines for the past eight years and 2023 and 2024 Budgets are shown in the following graph. The ten year average annual growth rate for sales taxes is 8%.



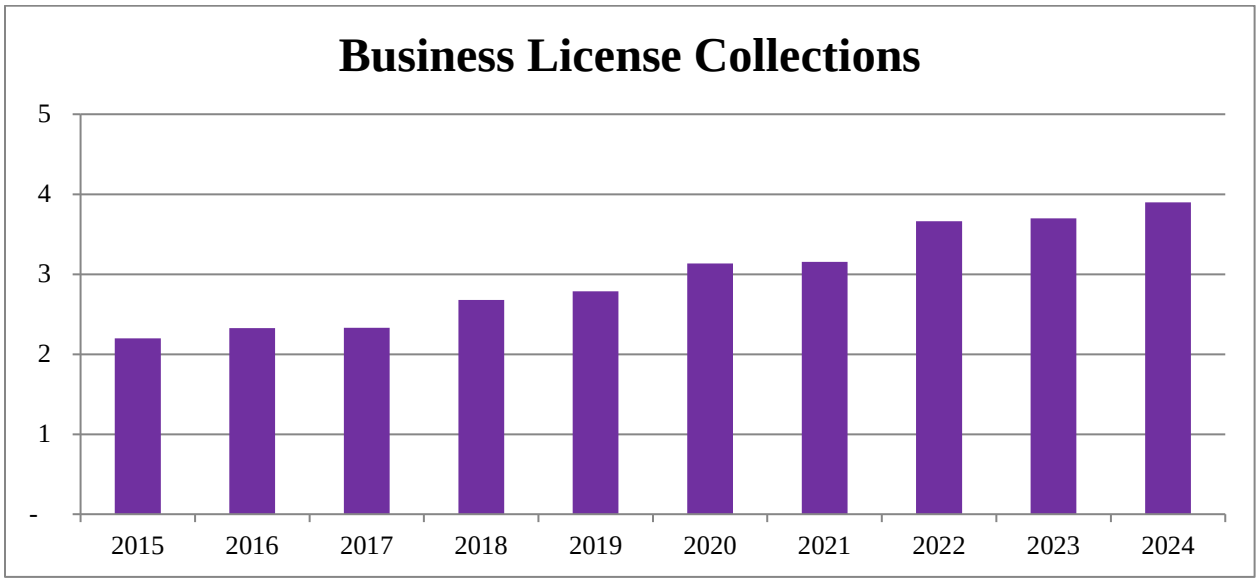
LODGING TAX

Lodging Tax was increased by 2% effective September 2022 to offset City capital improvements cost. The City's portion of the 15% Lodging Tax collections will be 9%, the Alabama Gulf Coast Convention and Visitor's Bureau portion remains at 2%, and the State portion remains at 4%. Lodging Tax collections are highly cyclical, following the same tourist trend lines as Sales Tax collections. A factor contributing to the Lodging Tax collection increase is enhanced collection efforts of Vacation Rental By Owner (VRBO) properties. The City entered a Voluntary Collections Agreement with Airbnb effective November 2018 and The Gulf State Park Lodge and Conference Center opened in November 2018. Lodging Tax Collections for 2022 were up 11% over 2021 due to an increase in tourism as well as the Lodging tax rate increase. The Lodging Tax was increased another 1% effective September 2023.



BUSINESS LICENSE

Business Licenses are renewable in January and vary depending on the type of business and gross receipts. Business License revenue collections for 2023 year-to-date are up 11% from 2022 business license collections primarily due to an increase in gross receipts due to inflation. Business license amounts are based on prior year gross receipts. Business License collections for the past eight years, 2022 year-to-date and 2023 budgeted are shown in the graph below. The ten year annual growth rate has averaged 7%.



CITY OF GULF SHORES, ALABAMA
Fiscal Year 2024 Budget
CAPITAL OUTLAY

The City Department Heads developed a ten year capital plan in 2013 that enabled old equipment and vehicles to be replaced in a systematic, orderly fashion keeping ongoing maintenance costs down. Repairs and enhancements to existing infrastructure were also approved further defraying maintenance costs. A list of Capital Outlay totaling $3,888,600 in City Capital General funds approved for 2024 are below along with the estimated recurring annual cost to operate.

2024 Capital Equipment Budgeted General Funds

Department	Description	Department Request	Recommend	Annual Cost to Operate
Executive	Electric Vehicle Charging Station	50,000	7,000	70
Building	*Vehicle/Equipment ADEM funded*	*44,550*	*44,550*	*446*
Finance & Admin	*Network Firewall Upgrade/Replacement*	*35,000*	*35,000*	350
Finance & Admin	*Cisco Call Manager*	*60,000*	*60,000*	n/a
Finance & Admin	*Fiber Optic Improvements City-wide*	*50,000*	*50,000*	n/a
Fire & EMS	Replace 2013 Ford Explorer	70,000	0	0
Fire & EMS	Replace 2008 Utility Truck	350,000	350,000	*3,500*
Fire & EMS	Replacement Equipment	20,000	20,000	
Fire & EMS	Backup Generators	50,000	50,000	
Fire & EMS	Fire/Rescue Boat	200,000	0	
Police	Replace 9 Vehicles; 2 new for addl. Officers	797,500	797,500	*7,975*
Police	In-Car Cameras Replace 9	60,000	60,000	*600*
Police	Jail Metal Detector	17,000	17,000	*170*
Police	Crime-lite Camera System	31,000	31,000	*310*
Recreation	Branding/Wayfinding	40,000	40,000	*400*
Rec	Replace Vehicles	40,000	40,000	*400*
Rec	Utility Vehicles	35,000	35,000	*350*
Rec	Grand Stand Mowers	65,000	65,000	*650*
Rec	Field Rakes	33,000	33,000	*330*
Rec	Sims Park Ballfield Safety Improvements	60,000	60,000	*600*
Rec Parks	Outdoor Fitness Equipment	30,000	30,000	*300*
Recreation	Outdoor Recreation Program Equipment	25,000	25,000	*250*
Rec Events	Christmas Decorations	50,000	50,000	*500*
Rec	Civic Center Improvements	60,000	60,000	*600*
Recreation	Civic Center Renovation Analysis	28,000	28,000	n/a
Recreation	Varsity Baseball/Softball Batting Cage Improvement	70,000	70,000	700
Recreation	Spin Bikes	30,000	30,000	300
Public Works	Replace Vehicles	284,100	284,100	2,841
Public Works	Skid Mounted Pipe Jetter (new)	35,000	35,000	350
Public Works	VMS Board	90,000	90,000	900
Public Works	100 HP Tractor	70,000	70,000	700
Public Works	Trailer-Recycle Center	13,000	13,000	130
Public Works	Zero Turn Mower (3)	57,000	57,000	570
Public Works	Right of Way Mowers (4)	56,000	56,000	560
Public Works Streets	Ditch Witch	40,000	40,000	1,400
Engineering	Replace Vehicle	45,000	45,000	1,575
Engineering	Street Resurfacing	1,300,000	1,300,000	n/a
	Total General Fund Capital Outlay	**4,201,600**	**3,888,600**	**27,311**
*Not included in the total Capital Outlay (Operational)/other funds		***189,550***	***189,550***	
	Subtotal General Fund Capital & Lease/other Ops	**4,391,150**	**4,078,150**	

2024 Capital Equipment & Improvements Impact Fees

		Dept Request	Recommend	City Funds	Annual Cost to Operate
Fire	SCBA Air Compressor New	150,000	150,000	150,000	750

Police	Patrol Boat/Trailer/Emergency Package	443,800	147,290	147,290	1,473
Public Works	Pull-Behind Blower	16,000	16,000	16,000	80
Public Works	Stump Grinder (new 2024)	20,000	20,000	20,000	100
Public Works	Grasshopper Multi-use Landscape Maint	40,000	40,000	40,000	200
Public Works	Golf Cart-Custodial/Beach Cleanup	13,000	13,000	13,000	65
Recreation	Field Paint Robot (new 2024)	65,000	65,000	65,000	325
Recreation	Skid Steer	76,000	76,000	76,000	380
Recreation	Mo's Landing Improvements	15,000	15,000	15,000	n/a
Recreation	Community Park Development	500,000	500,000	500,000	n/a
	Total IMPACT FEES Capital Outlay	**1,338,800**	**1,042,290**	**1,042,290**	**3,373**

2024 Beach Fund 37 Capital Improvements		**Dept Request**	**Recommend**	**Annual Cost to Operate**
Fire Beach	Replace Response Vehicles	70,000	0	
Fire Beach	Replacement UTVs	150,000	125,000	1,250
Police	Community Svc Officer Vehicle	80,000	45,000	450
Police	Beach ATVs	50,000	50,000	500
Police	Parking Pay Station	110,000	110,000	1,100
Police	Electric Golf Cart	18,000	18,000	90
Public Works Beach	UTV for beach & recycling equipment	40,000	40,000	200
	Total BEACH Fund Capital Outlay	**518,000**	**388,000**	**3,590**

2024 Fund 38 Capital Improvements

P Works/Schools	City School Improvements	64,244,506	**64,244,506**	n/a*
*Maintenance will be a City School System expense				
	Total Fund 38 Capital Improvements			-

2024 Storm Damage Fund 39 Capital Improvements		**Dept Request**	**Recommend**	**City**	**Federal/Other**
Engineering	200 Clubhouse Wind Retrofit & Generator	206,000	206,000	51,500	154,500
Engineering	200 Clubhouse Police Generator	125,000	125,000	31,250	93,750
Engineering	West 4th Ave Roadway Improvements	150,000	150,000	37,500	112,500
	Total CAPITAL IMPROVEMENTS FUND 39	**481,000**	**481,000**	**120,250**	**360,750**

2020-D Capital LOC NonTaxable Funds, Fund 40		**Department Request**	**Recommend**	**City Funds**	**Annual Maintenance**
Engineering	Beach Blvd Improvements Hwy 182	75,000	75,000	75,000	750
Engineering	Beach Access Replacement	200,000	200,000	200,000	2,000
Engineering	4th Street Bridge & Ped Bridge	1,000,000	1,000,000	1,000,000	10,000
Engineering	City Facility Roof Repair/Maint/Reroof	140,000	140,000	140,000	1,400
Engineering	Sidewalk Tap Grant	1,009,000	1,009,000	209,000	2,090
Finance & Admin	Network Host Additions/Expansions	350,000	350,000	350,000	n/a
Police	Patrol Boat/Trailer/Emergency Package	329,000	329,000	0	-
Fire	Ladder Truck	1,407,000	1,407,000	1,407,000	14,070
Fire	Replace Fire Engine	722,400	722,400	722,400	7,224
Fire	Replace Station 1 HVAC unit	615,000	615,000	615,000	615
Fire	New Airport Fire Truck Expansion 5%	1,000,000	1,000,000	50,000	500
Public Works	Streets Sweeper	331,000	331,000	331,000	1,655
Public Works	Knuckle Boom	180,000	210,000	210,000	1,050
RCA	Strength/Weight Equipment	250,000	250,000	250,000	n/a
RCA	Portable Ball Field Fence	130,000	130,000	130,000	n/a
RCA	Activity Center Improvements	100,000	100,000	100,000	n/a
		7,838,400	**7,868,400**	**5,789,400**	

2022-B NonTaxable $47 million LOC to 2025		**Request**	**Recommend**	**City Funds**	**Maintenance**
Fire & EMS	Fire Station 5 (Coastal Gateway)	1,250,000	1,250,000	1,250,000	

Fire & EMS	Fire Station 3 Paint interior$40K,repave	90,000	90,000	90,000	0
Fire & EMS	Fire Training Center	800,000	1,361,525	1,361,525	6,808
Police	Justice Center Constructon	18,830,000	18,830,000	18,830,000	188,300
Police	Justice Center Data Ctr/Video Wall	-	600,000	600,000	3,000
Recreation	Community Park Development	500,000	1,149,000	1,149,000	11,490
	Total NonTaxable $47 million Funds, Fund 40	**21,470,000**	**23,280,525**	**23,280,525**	**209,598**

2020-E Capital LOC Taxable Borrowed Funds, Fund 42		**Department Request**	**Recommend**	**City Funds**	**Annual Maintenance**
Engineering	RESTORE- Waterway East Extension	8,984,000	9,539,692	124,308	954
Engineering	RESTORE- Wway East Extension Ph2	1,359,000	1,901,667	651,667	190
Engineering	RESTORE - East Canal Realignment	688,000	805,357	805,357	805
Engineering	BUILD - Medical Village Ph2 (signal)	300,000	300,000	300,000	150
Engineering	BUILD - Pedestrian Bridge	8,739,000	10,214,683	3,849,683	5,107
Engineering	BUILD - Hwy 59 Widening	4,071,000	4,380,315	492,781	2,190
Engineering	ATRIP 2 - Target to CR8	2,895,000	4,672,833	3,672,833	2,336
Engineering	BUILD - County Road 6 West	385,000	316,764	316,764	158
Engineering	Walking District Parking/Streetscape	1,372,000	2,548,556	2,548,556	1,274
Engineering	CGB to CR 6 Connector Road	4,360,000	4,360,000	4,360,000	2,180
Engineering	Waterway West	2,989,000	3,227,327	3,227,327	1,614
Engineering	Windmill Ridge Rd & Ped Bridge	1,100,000	1,100,000	0	550
	Subtotal Taxable Borrowed Funds	**37,242,000**	**43,367,194**	**20,349,276**	**16,960**

2024 RESTORE projects (100% Grant), Fund 42		**Dept Request**	**Recommend**
Executive	NFWF Oyster Bay Restoration	320,000	320,000
Executive	Little Lagoon Restoration	1,800,000	1,800,000
Executive	Oyster Bay WWW Culvert Replacement	700,000	700,000
Executive	Gulf Coast Center for Ecotourism	7,147,000	7,147,000
Executive	Laguna Cove Protection Project	750,000	750,000
	Subtotal 100% Reimbursable Taxable Borrowed Funds	**10,717,000**	**10,717,000**

Total All Capital	**148,240,856**	**155,467,065**
		City Funds
General Funds	4,391,150	4,033,600
Impact Fees	1,338,800	1,042,290
Beach Funds	518,000	388,000
Capital Improvements Borrowed Funds	67,031,400	47,958,119
School Improvement Funds	64,244,506	64,244,506
Restore Funds	12,298,332	12,298,332
Total City Capital Expense	**149,822,188**	**129,964,847**
Federal/State/Dev Contributions Other Match total		25,502,218
Total All Capital Revenue Sources		**155,467,065**
City Capital Expense Improvement Funds + Operations		91,412,109

New Equipment & Vehicles



Chevy Tahoe



Chevy Tahoe



Golf Cart



Golf Cart



Ford F-550 Ambulance



Ford Expedition

New Equipment & Vehicles



Honda Pioneer



Jet Ski



Beach Ranger



Dump Truck



Knuckleboom



Loader Backhoe



Field Lazer

CITY OF GULF SHORES, ALABAMA

TEN YEAR CAPITAL PLAN

FISCAL YEAR 2024

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

Department	Description	Priority	Funding Source	2024	2025
EXECUTIVE	NFWF Oyster Bay Restoration Fund 42 2021		100% NFWF	320,000	320,000
	Little Lagoon Restoration Fund 42 2021		100% Restore	1,800,000	1,800,000
	Oyster Bay WWW Culvert Replacement			700,000	
Parks&Rec	Center for Ecotourism 42-501-89000		100% Restore	7,147,000	-
42-879-80911	Laguna Cove Protection Project Restore Grants			750,000	
	Electric Vehicle for Eco Center				
	Public EV Charging Stations			7,000	7,000
	Subtotal EXECUTIVE			**10,724,000**	**2,127,000**
BUILDING	Vehicles/Equipment		ADEM	44,550	
CDD	City Arborist Truck		General Fund		**40,000**
FIRE	Replace Response Vehicle	1	General Fund		70,000
	Ladder Truck			1,407,000	
	Replace Fire Engine			722,400	
	Replace Ambulance	1	General Fund		
	Replace Utility Truck	2		350,000	
	New Command/Rehab Trailer				250,000
	Replace HVAC Unit & ductwork Station 1	1		615,000	
	New Airport Fire Truck Expans.		Borrowed Funds	1,000,000	
	700 mhz Handheld Radios	1	General Fund		
	Polaris ATV	1	Impact Fees		25,000
	Replacement Equipment	1		20,000	20,000
	Replace Thermal Imagers x 2				40,000
	SCBA Air Compressor			150,000	
	Air Bag Rescue Set	1	Impact Fees		
	Replace Cardio Defibulators (22)				
	LUCAS Devices	1			
	Backup Generators	3		50,000	60,000
	Fire/Rescue Boat	3	PSG/ ADEM		65,000
Beach Rescue	Replace Response Vehicles		Beach Fund		
	Replace UTVs	1	Beach Fund	125,000	
	LUCAS Device	1			
	Replace Jet skis	1	Beach Fund		
Fire	Fire Station 5 (Coastal Gateway) 40-879-80873	1	Borrowed Funds $47m	1,250,000	1,450,000
	Airport Fire Station			-	-
	Oyster Bay Station 4 Design				
40-879-80873	Fire Station 3			90,000	
40-879-80873	Oyster Bay Station 4 (Remodel/New)	6	Borrowed Funds $47	-	-
40-879-80911	Fire Training Center	2	Borrowed Funds $47	1,361,525	800,000
	Subtotal FIRE			**7,140,925**	**2,780,000**
POLICE	Replace Vehicles (9); New(2)	1	General $105K	797,500	732,550
	SWAT Van				50,000
	Jail Transport Van				
	License Plate Readers				
	Drone				
	Patrol In-Car Cameras Replace 9			60,000	70,000
	Patrol Boat/Trailer/Emergency Package	1		476,290	
	Community Service Officer Vehicle Beach	1	Beach Fund	45,000	
	Beach ATVs		Beach Fund	50,000	
r	Parking Pay Stations		Beach Fund	110,000	
	Electric Golf Cart	1	Beach Fund	18,000	
	Jail Metal Detector	2		17,000	
	Replace Jail Finger Print LiveScan				
POLICE	Crime-lite Camera System	2		31,000	
	Polygraph Instrument/Exam Chair/Computer				20,000
	Patrol K9				12,000
	Bomb K9				12,500
	Justice Center		40-879-65505	18,830,000	8,975,696

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

2026	2027	2028	2029	2030	2031	2032	2033
320,000 1,800,000	-						
7,000	7,000	7,000					
2,127,000	-						
	140,000	140,000		75,000	150,000	150,000	80,000
1,030,000		450,000		2,000,000			
				200,000			
	25,000	25,000	25,000		25,000		
20,000	20,000	20,000	20,000	20,000 40,000	20,000	20,000	20,000
	75,000		180,000	150,000 400,000			
70,000	70,000		70,000		75,000	75,000	
150,000		150,000		150,000		150,000	22,000
50,000 -	-		60,000 50,000 250,000	1,500,000	1,500,000	55,000	
1,320,000	**330,000**	**785,000**	**405,000**	**3,035,000**	**270,000**	**450,000**	
806,150	806,150	826,100	826,100	852,150 60,000	852,150	877,015	877,015
		55,000					
		50,000					
75,000							
	55,000			60,000			
55,000		60,000		65,000	150,000		
			25,000 65,000				
		26,000		13,000		15,000	
100,000							

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

Department	Description	Priority	Funding Source	2024	2025
Police	Justice Center EOC Video Wall, Network Data			600,000	
	200 Clubhouse Police Generator			125,000	
	Subtotal POLICE			**21,159,790**	**9,872,746**
ENGINEERING	Streets Resurfacing		General Fund	1,300,000	1,400,000
40-879-80911	Beach Blvd Improvements Hwy 182			75,000	
42-879-65535	RESTORE- Waterway East Extension		Design 100% City	9,539,692	1,616,615
42-879-65535	RESTORE- Waterway East Extension Phase 2			1,901,667	1,901,667
42-879-65540	RESTORE - East Canal Realignment			805,357	3,332,250
42-501-81000	BUILD - Medical Village Phase 2	4		300,000	
42-879-65560	BUILD - Pedestrian Bridge			10,214,683	10,214,683
42-879-65555	BUILD - Hwy 59 Widening			4,380,315	4,197,315
42-879-65555	ATRIP 2 - Target to CR8			4,672,833	1,899,500
42-879-65520	BUILD - County Road 6 West			316,764	3,574,737
42-879-80911	Ft Morgan Rd Access Management	3			
	W 20th Avenue / W 1st St Intersection				
42-879-80911	Walking District Parking/Streetscape			2,548,556	107,000
40-879-65200	ALDOT-TAP Grant/Sidewalks			1,009,000	
40-879-80911	4th Street Bridge & 1 Ped Bridge	5		1,000,000	
	Fort Morgan Trail Phase II LBC				150,000
42-879-80911	CGB to CR 6 Connector Road			4,360,000	5,683,000
42-879-80911	Waterway West	1		3,227,327	5,260,000
42-879-80911	Windmill Ridge Road & Ped Bridge			1,100,000	1,000,000
Vehicles	Replacement Vehicles			45,000	45,000
Buildings	City Hall EIFs Replacement				450,000
	City Hall Annex Renovation				
	City Facility Roof Repair/Maintenance/Reroof			140,000	115,000
ADEM/FEMA	Beach Renourishment				
	West 4th Ave Roadway Improvements			150,000	123,000
40-879-80911	Beach Access Replacement	10	NonTaxable LOC	200,000	200,000
	200 Clubhouse Wind Retrofit			206,000	200,000
	Subtotal ENGINEERING			**47,492,194**	**41,469,767**
			Subtotal	47,492,194	41,469,767
			City funds estimate	**21,529,122**	**32,828,836**
				City funds needed 2023-25	**62,397,958**
CITY	High School Constrution (New Campus)	1	2022A $150 million	64,244,506	42,852,100
SCHOOLS	City School Improvements (Old Campus)	1	38-879-85000		
	Subtotal CITY SCHOOLS			**64,244,506**	**42,852,100**
PUBLIC WKS	Event Bike Rack & Trailer				
Vehicles	Replace Vehicles/Equipment	1		284,100	289,782
	Electric Truck & Charging Station				100,000
	Excavator				155,000
	Street Sweeper	1		331,000	
	Street Sweeper (Pickup Truck Mounted)				
	Skid Mounted Pipe Jetter (new)	2		35,000	
	Dump Truck (16YD)				
	VMS (3)	3		90,000	
	Backhoe replacement				
	Bucket truck	2			180,000
	Knuckle Boom	1		210,000	212,100
	100 HP Tractor	1		70,000	
	Tree Spade (Landscaping)				
	Belly Broom				75,000
	Beach Rake replacement		Beach Funds		75,000
	Side/Brush Cutter				
	Semi Truck (pulls lowboy trailer)				

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

2026	2027	2028	2029	2030	2031	2032	2033
936,150	**861,150**	**1,017,100**	**916,100**	**1,050,150**	**1,002,150**	**892,015**	**877,015**
1,500,000	1,600,000	1,700,000	1,800,000	1,900,000	2,000,000	2,100,000	2,200,000
6,646,643	3,332,250						
3,604,532							
2,449,475							
2,085,263							
700,000							
2,022,320	1,928,667						
				150,000			
1,826,000							
1,530,000	1,295,000	982,000	5,400,000	5,400,000			
275,000							
45,000	50,000	130,000	50,000	50,000	60,000	60,000	65,000
200,000							
473,000	320,000						
	200,000		200,000		200,000		200,000
23,357,233	**8,725,917**	**2,812,000**	**7,450,000**	**7,500,000**	**2,260,000**	**2,160,000**	**2,465,000**
23,357,233	8,725,917	2,812,000	7,450,000	7,500,000	2,260,000	2,160,000	3,342,015
15,801,233	**6,057,917**	**2,812,000**	**7,450,000**	**7,500,000**	**2,260,000**	**2,160,000**	**3,342,015**
295,578	301,489	307,519	313,669	319,943	326,342	332,868	268,179
				175,000			
	225,000				250,000		
55,000		45,000					
100,000			100,000			115,000	
30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000
				180,000			
	200,000			220,000			
214,221	216,363	218,527	220,712	222,919	225,148	227,400	229,674
	135,000			160,000			
						125,000	
			85,000				95,000
	80,000			85,000		90,000	
155,000				175,000			
			160,000				

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

Department		Description	Priority	Funding Source	2024	2025
		Generator				130,000
		UTV for beach & Recycling Equipment			40,000	40,400
		Trailer - Recycle Center	3		13,000	
		Zero Turn Mowers (3)	1		57,000	67,000
		Right of Way Mowers (4)	1		56,000	56,000
		Light Tower (2)				30,000
		Pull-Behind Blower			16,000	
		Ditch Witch	3		40,000	
		Stump Grinder (new 2024)	3		20,000	
		Soil Mixer				16,000
		Chipper for debris removal/storms				
		Grasshopper Multi-use Landscape Maint. Eq	**2**		40,000	
		Skid Steer				
		Golf Cart- Custodial/Beach Cleanup (new '24)	**2**		13,000	
		Floor Cleaner				10,000
		Rubber Trac Excavator				
		Dump Truck				
		Benches Beach				
		Subtotal PUBLIC WORKS			**1,315,100**	**1,436,282**
RECREATION	r	Branding/Wayfinding	1		40,000	60,000
	n	Field Paint Robot (new 2024)	1		65,000	65,000
	r	Replace Vehicles	2		40,000	
	r	Heavy Duty Utility Vehicle Replacement				33,000
	n	Skid Steer	2		76,000	
	r	Utility Vehicles	1		35,000	
	n	Deep Tine Core Aerifier (new 2024)				41,000
	r	Replace Utility Vehicle	1			
	r	50hp Tractor with Turf Tires				
	r	Spray Rig				
	r	5 gang rotary mower				
	r	Reel Mowers (4) Lease				
	r	Grand Stand Mowers	1		65,000	
	r	Zero Turn Mowers				35,000
	r	Vicon Spreader				
	r	Field Rakes	1		33,000	
	r	Ice Machine - Concessions	1			
	r	Turbine Blower				
	r	Floor Scrubber				10,000
	r	ADA Pool Lift				
	r	Portable Personnel Lift				
	r	Shade Tents				15,000
	m	Tennis Court Resurface-Hard				
	m	Tennis Court Resurface-Soft				80,000
	m	Sims Park Ballfield Safety Improvements	1		60,000	
	r	Outdoor Fitness Equipment	**1**		30,000	
	e	Bodenhammer Gym Repairs				60,000
	r	Pool Vacuum				
	e	Outdoor Recreation Program Equipment	1		25,000	
		Cultural Center Ice Machine	2			
RECREATION	m	Civic Center Improvements	2		60,000	30,000
(Continued)		Civic Center Renovation Analysis			28,000	
	e	Mo's Landing Improvements	1		15,000	
	m	Sportsplex Painting				100,000
	e	Varsity Baseball/Softball Batting Cage Impr.	1		70,000	
	m	Outdoor Track Resurfacing				1,200,000

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

2026	2027	2028	2029	2030	2031	2032	2033
	60,000			60,000			
40,804	41,212	41,624	42,040	42,461	42,885	43,314	43,747
14,000		15,000		16,000		18,000	
77,000	87,000	97,000	107,000	117,000	127,000	137,000	157,000
			45,000				
			70,000				
		50,000				60,000	
110,000		115,000					
		12,000			14,000		16,000
	125,000			150,000		155,000	
1,091,603	**1,503,064**	**935,670**	**1,179,422**	**1,961,323**	**1,025,375**	**1,345,583**	**853,600**
40,000	40,000	100,000	100,000	100,000	50,000	50,000	50,000
40,000		40,000	80,000	40,000	40,000	80,000	40,000
				35,000			
	35,000			35,000			40,000
				70,000			
		70,000					
			65,000				
67,000							320,000
35,000		-	35,000			37,000	
	35,000			37,000			40,000
				32,000			
		35,000			35,000		
				12,000			
				12,000			
			15,000				
				15,000			
120,000				140,000			
			90,000				
							40,000
				16,000			
			7,000				
	3,500,000						
				120,000			
							45,000

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

Department		Description	Priority	Funding Source	2024	2025
	r	Strength/Weight Equipment	1		250,000	
		Cardio Equipment				150,000
	r	Spin Bikes	2		30,000	
	e	City Decorations	1		50,000	50,000
	m	Cultural Center				**200,000**
	r	Portable Ball Field Fence	**1**		130,000	
	e	Community Park Development 14-879-81003	1	Impact Fees $500K	**1,649,000**	**14,700,000**
	m	Activity Center Improvements	**1**		100,000	**22,000**
	e	Pickleball Courts		NonTaxable LOC		**250,000**
		Tennis Court LED Lights		NonTaxable LOC		185,000
	m	Bodenhamer Parking Lot				
	r	Activity Center Chairs				
		Subtotal RECREATION			**2,851,000**	**17,286,000**
FINANCE & A.		Network Host Additions/Expansions	1	Capital	350,000	
IT DIVISION		Cisco Call Manager	2	Operational	60,000	
		Wireless LAN Upgrade Project	2	Capital		
		Nimble/HPE Storage Expansion	1	Capital		
		Cisco 4506 Core Upgrade	1	Capital		115,000
		Network Firewall Upgrade/Replacement	1	Capital	35,000	
F&A Continued		Fiber Optic Improvements Citywide	1	Operational	50,000	50,000
		Subtotal IT DIVISION			**495,000**	**165,000**
GRAND TOTAL ALL DEPARTMENTS					**155,467,065**	**118,028,895**
		By potential funding source:		ADEM	44,550	
				FEMA/ADEM	360,750	243,000
				ALDOT RESTORE	8,861,538	3,976,923
				ALDOT Match	1,250,000	1,250,000
				BUILD	10,252,534	633,700
				ATRIP 2/ALDOT TAP Grant Sidewalks	1,800,000	1,000,000
				FAA Grant/Airport Authority	950,000	-
				DCNR Beach Access		
				Waterway East - Mattei Donation (1/2 of non-grant cost)	554,000	92,308
				Impact Fees Fire	150,000	
				Impact Fees Police	147,290	
				Impact Fees Rec	656,000	
				Impact Fees PW	89,000	
				Beach Funds	388,000	
				Restore/NFWF	11,752,665	2,120,000
				Bond/Bank LOC	26,652,107	28,604,839
				City School Projects funded with 2022 A $150 million loan	64,244,506	
				2022 $47 million loan	23,280,525	12,919,873
				Subtotal Other Funds	151,433,465	50,840,643
				City General Funds	**4,033,600**	**67,188,252**
TOTAL BY				Operational General	1,460,000	1,500,000
FUNDING TYPE				General Fund Capital vehicles/equipment	2,573,600	578,000
				ADEM	44,550	-
				FEMA/ADEM	360,750	
				ALDOT RESTORE/BUILD/FAA	23,114,072	6,860,623
				Developer Contributions	554,000	
				Lines of Credit Non taxable Borrowed Funds	49,932,632	28,604,839
				Restore/NFWF Funds	11,752,665	2,120,000
				Impact Fees	1,042,290	
				Beach Recycling	388,000	
				All Major projects total	91,222,559	
				City School Projects funded with 2022 A $150 million loan	64,244,506	
				Total All City Capital & City School Projects	**155,467,065**	

City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2024

2026	2027	2028	2029	2030	2031	2032	2033
			160,000				
50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
400,000							
						50,000	
752,000	**3,660,000**	**295,000**	**602,000**	**714,000**	**175,000**	**267,000**	**625,000**
			75,000				
	60,000			60,000			
		75,000					
	60,000			60,000			60,000
			115,000				
		90,000					
40,000	40,000	40,000	30,000	30,000	30,000	30,000	30,000
40,000	**160,000**	**205,000**	**220,000**	**150,000**	**30,000**	**30,000**	**90,000**
29,623,986	**15,240,131**	**6,049,770**	**10,772,522**	**14,410,473**	**4,762,525**	**5,144,598**	**4,910,615**
5,336,000	2,668,000						
2,120,000							
100,000							
7,556,000	2,668,000						
22,067,986	**12,572,131**	**6,049,770**	**10,772,522**	**14,410,473**	**4,762,525**	**5,144,598**	**4,910,615**

5,336,000

2,120,000

City of Gulf Shores Revenue, Expense and Reserve Funds Usage projected 2024

numbers are shown in thousands

	% change	**Amended 2023**	% change	**2024**	% change	**2025**	% change	**2026****	% change	**2027**	% change
Total Revenue	1%	**66,046**	3.3%	**73,654**	12%	**77,289**	5%	**79,424**	3%	**81,625**	3%
Total Expense	2%	44,668	5.8%	48,858	9.4%	51,571	6%	50,301	-2%	54,204	8%
Prior Year Debt		(17,140)		(25,545)		(24,405)		(25,219)		(27,925)	
Current Year Debt and % of Expenditures	**18%**	18,545	**40%**	19,405	**39%**	21,219	**40%**	24,425	**44%**	24,434	31%
Addl LOC Prncpal debt paid if $ available		7,000		5,000		4,000		3,500			
Growth % net of debt								1,006	2%	1,084	2%
Estimated Annual Expenses		**63,212**		**73,263**		**76,790**		**79,232**		**79,722**	
Reserve Amount prior year		62,560		65,394		65,785		66,284		66,476	
Reserve Balance *		62,560		65,394		65,785		66,284		66,476	
Return to Reserves (Revenue - Expenses)		2,834		391		499		192		1,903	
Reserve Balance with return to Reserves		65,394		65,785		66,284		66,476		68,379	
Reserves Target % of Expenses	70%	**44,249**	70%	**51,284**	70%	**53,753**	70%	**55,462**	70%	**55,805**	70%
Cash Reserves as % of Budget Expense		103%		90%		86%		84%		86%	
Cash Reserves as % of Budget Revenue		99%		89%		86%		84%		84%	

(1) Revenue growth from 2013 to 2022 averaged 6.5%

*Beginning 2023 reserve amount is from 2022 audit.

The City of Gulf Shores Revenue, Expense and Reserve funds are projected from 2023 to 2033 in the spreadsheet above. Revenue is projected to increase 13.8 percent in 2023 due to the 2% Lodging Tax increase beginning September 2022 and increase in 2024 1% reflecting potential flattening of local growth due to numerous transportation improvements underway. Actual Lodging Tax collections are up $5.15 million or 30% for 2023 year-to-date over 2022 due to an increase in rental rates. Five percent growth in Revenue is projected for 2025 and two percent growth is projected 2026 to 2032.

Expenses net of debt service are projected to grow conservatively at 5.8% in 2023 and 9.1% 2024; 6% in 2025 due to inflation, 2% in 2026 and then 3% from 2027 to 2033. A decline in total expenses in 2029 may occur with the payoff of long term debt issues occuring in 2028. Debt service is estimated at between $18.5 and $27.9 million annually, which may increase depending on whether advance payments on the City's Lines of Credit (LOC) are made. Provision is made in 2024 for $3,933,150 in rolling stock and major capital repair expense. Reserve targets are seventy percent of expenditures. Reserves in 2022 were 90% of revenues and 110% of expenses including transfers out for debt service.

The Forecast only included the General Fund of the City of Gulf Shores, since all the other funds are dependent on the General Fund either by transfer or repayment of borrowed funds.

City of Gulf Shores Revenue, Expense and Reserve Funds Usage projected 2024

numbers are shown in thousands

	2028	% change	2029	% change	2030	% change	2031	% change	2032	% change	2033	% change
Total Revenue	**83,895**	3%	**86,235**	3%	**88,649**	3%	**91,139**	3%	**93,707**	3%	**96,357**	3%
Total Expense	55,647	3%	57,129	3%	58,652	3%	60,217	3%	61,823	3%	63,475	3%
Prior Year Debt	(24,434)		(23,568)		(20,879)		(20,880)		(20,872)		(20,877)	
Current Year Debt	23,568	29%	20,879	26%	20,880	26%	20,872	25%	20,877	25%	20,871	
Growth % net of debt	1,669	3%	1,713	3%	1,759	3%	1,806	3%	1,854	3%	1,904	3%
Est. Annual Expenses	**80,884**		**79,721**		**81,291**		**82,895**		**84,554**		**86,250**	
Estimated Reserves	68,379		71,390		77,903		85,262		93,506		102,659	
Reserve Balance	68,379		71,390		77,903		85,262		93,506		102,659	
Return to Reserves	3,011		6,514		7,358		8,244		9,153		10,107	
Reserve Balance with return to Reserves	71,390		77,903		85,262		93,506		102,659		112,766	
es Target % of Expenses	**56,619**	70%	**55,805**	70%	**56,904**	70%	**58,026**	70%	**59,188**	70%	**60,375**	70%
% of Budget Expense	88%		98%		105%		113%		121%		131%	
% of Budget Revenue	85%		90%		96%		103%		110%		117%	

**Year 2026 assumes $43 million debt issued for balance on LOC's once ended; 5% interest, payments of $3.45 million for 20 years.

CITY OF GULF SHORES, ALABAMA

DEPARTMENTAL INFORMATION

FISCAL YEAR 2024

City of Gulf Shores, Alabama
2024 Annual Budget
Personnel - All General Fund

General Fund Department	2022 Full time	2022 Part time	2023 Full time	2023 Part time	2024 Full time	2024 Part time
Executive	13	0	13	0	13	0
Human Resources	3	0	3	0	4	0
Financial Services	0	0	11	1	12	1
Finance & Administrative Services	18	1	7	0	8	0
Municipal Court	6	0	6	0	6	0
Police	79	2	82	3	84	3
Fire & EMS	69	43	73	43	73	49
Planning And Zoning	6	0	7	0	7	0
Building*	6	0	6	0	6	0
Recreation & Cultural Affairs	3	0	3	0	3	0
Events & Programs	6	2	6	2	7	0
Library	8	3	8	3	8	3
Recreation - Bodenhamer	20	20	21	19	23	17
Recreation - Sportsplex	7	0	8	0	9	0
Recreation - Parks	6	1	5	1	5	0
Recreation - School Landscaping	2	0	2	0	2	0
Eco-Center	2	0	0	0	0	0
Recreation - City Store	1	3	1	3	1	3
Public Works - General Services	5	0	5	0	5	0
Public Works - Custodial	9	0	9	0	9	0
Public Works - Landscaping	10	0	10	0	11	0
Public Works - Streets	26	0	16	0	16	0
Public Works - Recycl & Sanitation	0	0	11	0	11	0
Public Works - Maintenance	9	0	9	0	9	0
Engineering	6	1	6	1	6	1
Airport Authority	2	0	3	0	3	0
Total	**322**	**76**	**331**	**76**	**341**	**77**

Positions Approved 2024

New Full Time	
PW Landscape Groundsworker II	1
Human Resource Specialist	1
Police Officer Patrol	2
Network Administrator	1
RCA Event Tech	1
Total Full Time	**6**
New Part Time	
Fire Seasonal Lifeguards	6
Total Part Time	6

*****In 2022 two Building Inspector positions eliminated and Plans Examiner position added in Building

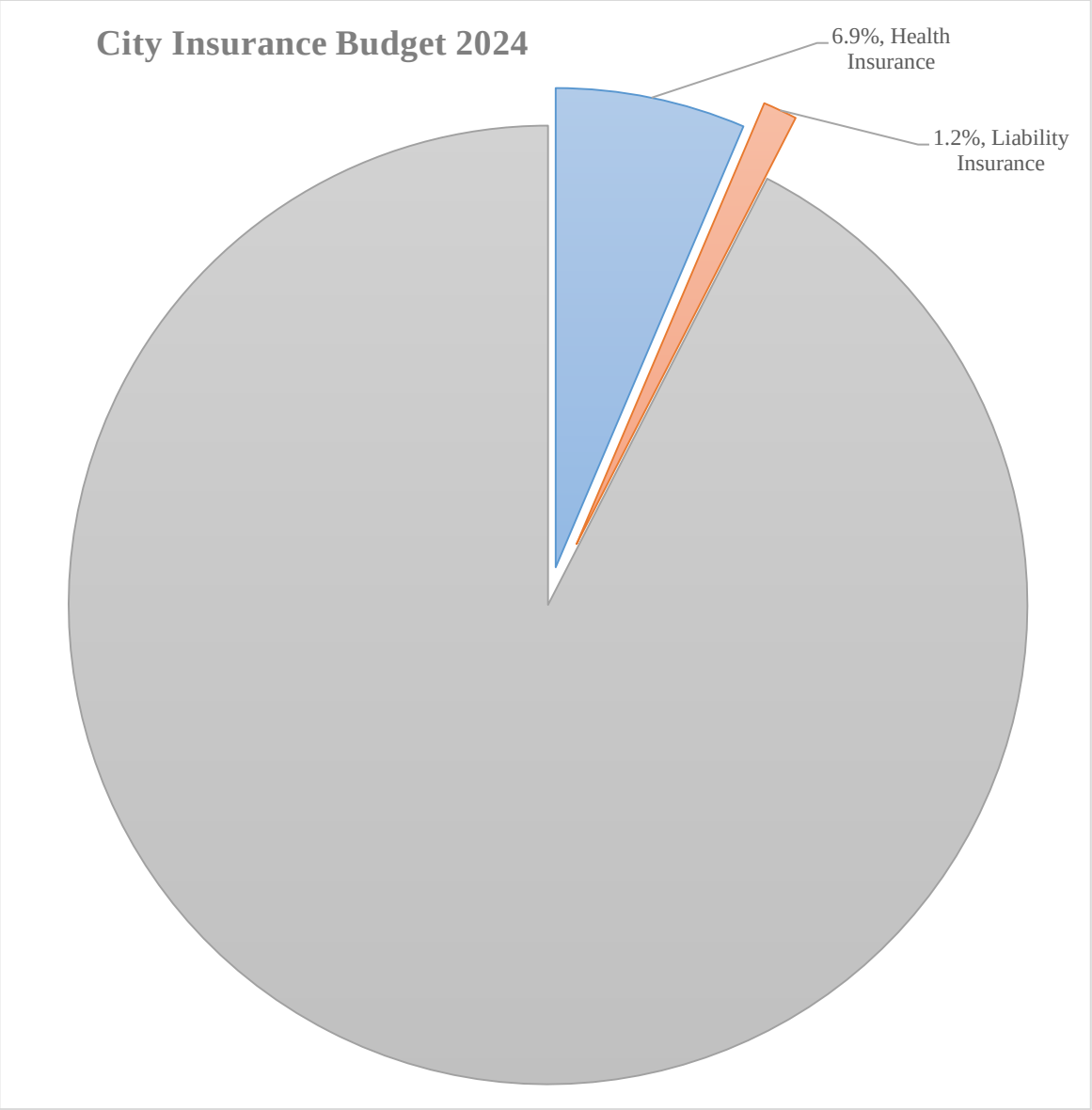
CITY OF GULF SHORES, ALABAMA
EXPENDITURES BY CATEGORY
BUDGET YEAR ENDING DECEMBER 31, 2024

Department	Personnel	Operations	Capital Outlay	Debt Service	Transfers	Total
General Fund:						
Executive	1,315,030	1,102,471	7,000			2,424,501
Human Resources	831,204	121,048	-			952,252
Financial Services	1,016,161	1,171,770	-			2,187,931
Finance & Administration	863,742	1,735,591	-			2,599,333
Municipal Court	569,445	13,350	-			582,795
Police	8,051,445	1,337,601	905,500			10,294,546
Fire & EMS	7,220,281	1,151,270	420,000			8,791,551
Planning & Zoning	848,724	252,400	-			1,101,124
Building	633,696	66,700	44,550			744,946
Recreation & Cultural Affairs	388,757	71,230	40,000			499,987
Events & Programs	545,275	389,799	138,000			1,073,074
Library	674,668	105,710	-			780,378
Recreation - Rec & Wellness	2,332,405	596,457	85,000			3,013,862
Recreation - Sportsplex	832,774	555,460	138,000			1,526,234
Recreation - Parks	532,148	174,440	165,000			871,588
Rec-School Ground Maint.	189,254	82,122	45,000			316,376
City Store	126,152	128,410	-			254,562
Public Works-General Services	457,565	94,930	-			552,495
Public Works-Custodial	515,992	84,750	-			600,742
Public Works-Landscaping	975,221	201,444	206,300			1,382,965
Public Works-Streets	1,070,825	765,520	1,513,700			3,350,045
Public Works-Maintenance	830,854	473,900	60,100			1,364,854
PWorks-Recycle&Sanitation	805,739	363,980	133,300			1,303,019
Engineering	706,643	203,950	31,700			942,293
Airport Authority	278,653					278,653
Appropriations	0	947,926				947,926
Transfers Out	0	0			24,525,151	24,525,151
General Fund Totals	32,612,653	12,192,229	3,933,150	0	24,525,151	73,263,183
% of Total	44.5%	16.6%	5.4%		33.5%	
Other Funds:						
Special Revenue						
Designated Taxes		35,000			655,000	690,000
Impact Fees		70,000	1,042,290			1,112,290
Beach Restoration & Projects	1,772,794	363,300	466,000			2,602,094
Capital Improvements-Fund 38			64,244,506		209,000	64,453,506
Storm Damage Fund		481,000				481,000
Capital Projects NonTax Fund 40		1,009,000	30,139,925			31,148,925
Capital Projects Taxable Fund 42		300,000	54,084,194			54,384,194
Debt Service				23,671,823		23,671,823
Subtotal Other Funds	1,772,794	2,258,300	149,976,915	23,671,823	864,000	178,543,832
Grand Total	**34,385,447**	**14,450,529**	**153,910,065**	**23,671,823**	**25,389,151**	**251,807,015**

Total Expenditures **$ 251,807,015**

City Insurance Budget 2024

	Budget 2024	% of Total Budget
Health Insurance	**$5,007,821**	6.9%
Liability Insurance	**$900,000**	1.2%
Total General Fund Budget	**$72,263,183**	



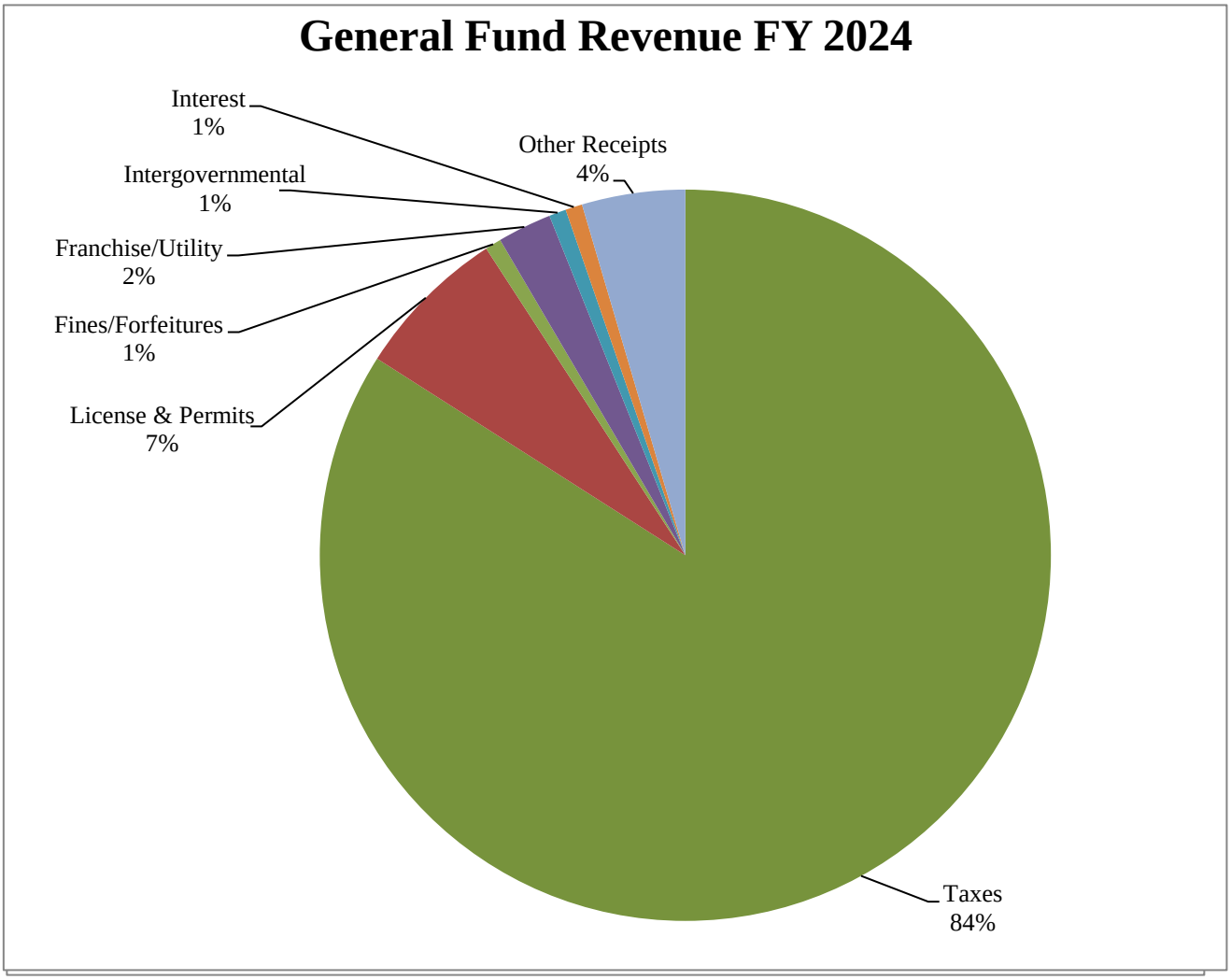
Health Insurance is included in the Personnel expense for each departmental budget.

Liability Insurance is included in the Financial Services budget as an operations expense.

The City of Gulf Shores, Alabama

General Fund Budget Summary

GENERAL FUND REVENUE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% of Total General Fund
Taxes	$ 52,051,767	$ 57,684,897	$ 52,189,000	$ 61,894,940	84%
License & Permits	4,815,540	5,742,094	4,874,000	5,006,500	7%
Fines/Forfeitures	483,847	550,889	500,000	525,000	1%
Franchise/Utility	1,579,748	2,127,095	1,931,070	1,762,000	2%
Intergovernmental	696,229	620,893	499,900	554,900	1%
Interest	138,290	185,046	400,000	550,000	1%
Other Receipts	3,622,630	5,806,461	5,651,838	3,360,604	5%
Total General Fund Revenues	$ 63,388,051	$ 72,717,375	$ 66,045,808	$ 73,653,944	100%



The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

EXECUTIVE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	1,122,972	1,293,557	1,197,481	1,315,030	10%	**1,353,801**
Operations	537,546	574,915	837,475	1,102,471	32%	**1,001,649**
Capital Outlay	2,556,915	305	125,000	7,000	n/a	**0**
Executive Total	**4,217,433**	**1,868,777**	**2,159,956**	**2,424,501**	**12%**	**2,355,450**

Executive Personnel

Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
Mayor	1	1	1	1
Council Members	5	5	5	5
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Economic Dev Coordinator	1	1	1	1
Environmental Grants Coordinator	1	1	1	1
Public Engagement Manager	0	1	1	1
Records & Archives Clerk	1	1	1	1
Asst. Admin/City Clerk	1	1	1	1
Total Personnel	**12**	**13**	**13**	**13**

Executive Department Functions:

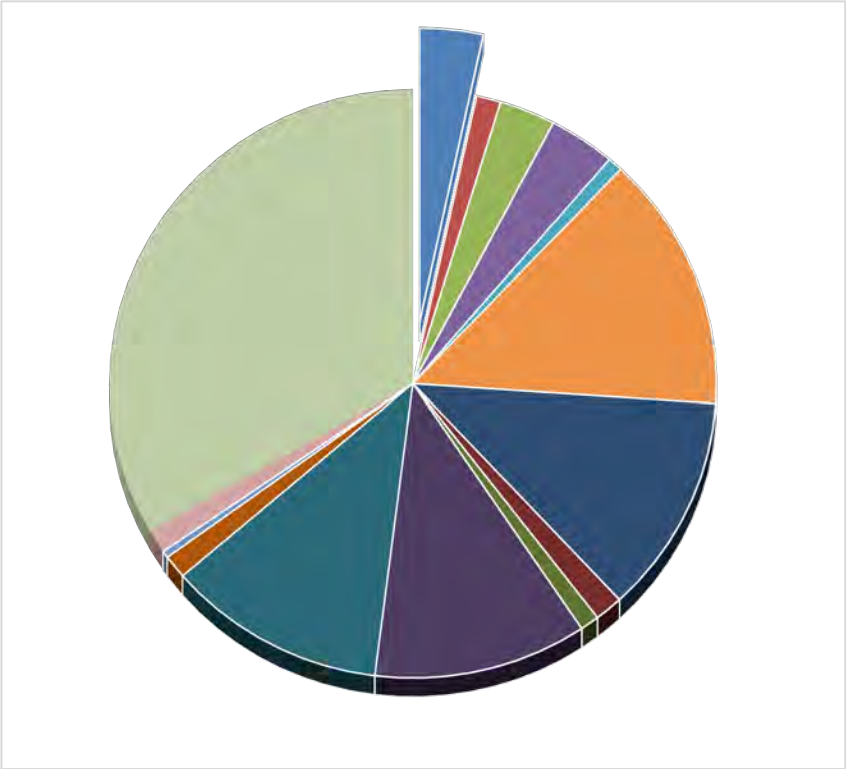
Mayor's Office

The Mayor's office provides an opportunity for the community to participate in local government. The staff works to provide direct responsive answers to questions and guidance on city services to improve the quality of life and facilitate growth and development.

City Council

The City Council serves as the governing body of the City. They seek citizen input and participation by appointing volunteers to serve on certain utility, zoning and planning boards, medical, and various ad hoc committees that provide their recommendations to the Council for consideration.

EXECUTIVE Office Continued



Expenditure Budget 2024
$ 2,467,501
3.4%
of General Government

Economic Development Coordinator:
Worked with a private development group to revive the former Bon Secour Marina as the centerpiece of a new mixed-use development.

Completed on-street parking, sidewalks and streetscape improvements within the Gulf Beach District to enhance development opportunities in the area.

Began construction on the extension of Waterway East Boulevard which will provide a new roadway connection between Highway 59 and Cotton Creek Drive and create significant waterfront development opportunities on the northern shore of the Intracoastal Waterway.

Continue a close partnership with Gulf Shores City Schools to begin the implementation of their Campus and Facilities Master Plan.

Collaborated with the Gateway Initiative, Coastal Alabama Business Chamber, South Baldwin Chamber, and Gulf Shores and Orange Beach Tourism to build support for a new regional workforce development campus.

City Clerk
The City Clerk's office is responsible for accurately recording all official actions of the governing body, maintain city records and archives, conduct impartial municipal elections and provide service to citizens, elected officials, city departments and outside organizations in a professional manner.

***Environmental/Grants Coordinator*:**
Continue to work with other departments to implement grant funded projects from RESTORE, NFWF, NRDA, BUILD, etc. Manage restoration projects including the RESTORE-funded Little Lagoon Restoration Project and the NFWF-funded Oyster Bay Wetland Restoration. Work with the Department of Recreation and Cultural Affairs, Gulf Shores City Schools, and the Gulf Coast Center for Ecotourism & Sustainability to develop and establish environmental stewardship programs as part of the City's RESTORE-funded Eco Center project. Continue to develop and pursue grant funding from state and federal agencies for environmental and infrastructure projects. Continue to represent the City on environmental issues to regional entities.

Department: Executive - Major Accomplishments:

Mayor and Council authorized core value projects:

Amend Code - Adopt Garbage, Trash, Junk and Weeds Regulations **(Planning & Zoning**)

Amend Code - Adopt Building Permit Fee Schedule **(Building)**

Authorize Contract for Construction Design of Gulf Shores City Schools **(Education)**

Authorize Contract for Project Management of Construction of Gulf Shores City Schools (**Education**)

Authorize Professional Services Contract for Architectural Services and Project Management for Police Justice Center **(Public Safety)**

Authorize Contract for Construction of Gulf Coast Center for Ecotourism & Sustainability Project **(Environmental)**

Approved Agreement between Airport Authority and TBIAM for the Development and Operation of a New Terminal Facility **(Transportation)**

Amend Code - Strengthen Tree Protection Ordinance (**Environmental**)

Amend Code - Continue to Operate Mayor-Council Form of Government until 2030 Federal Decennial Census **(Government)**

Executive Office	**2022 Actual**	**2023 Budget**	**2024 Target**
Goals			
City Council Agenda dispatch packages available by deadline	100%	100%	100%
Ordinances processed	35	27	25
Resolutions processed	137	104	80

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

HUMAN RESOURCES	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	574,069	639,830	720,392	831,204	15%	**856,140**
Operations	96,674	88,419	121,048	121,048	0%	**122,258**
Capital Outlay	0	0	0	0	n/a	**0**
Human Resources Total	**670,743**	**728,249**	**841,440**	**952,252**	13%	**978,399**

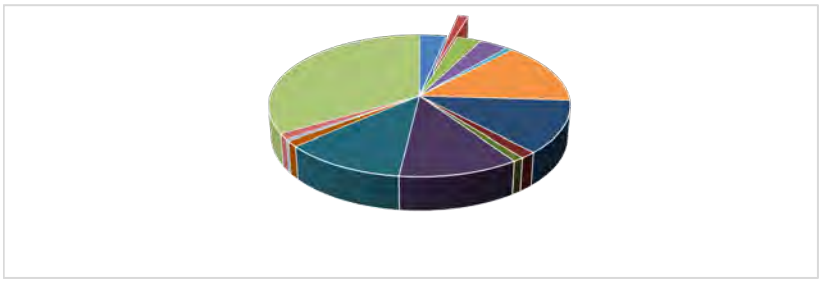
Human Resources Personnel

Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
Human Resources Director	1	1	1	1
Payroll & Benefits Specialist	1	1	1	1
Human Resources Specialist	0	0	1	2
Administrative Assistant II	1	1	0	0
Total Personnel	**3**	**3**	**3**	**4**

Human Resources Department Functions:

In alignment with the City of Gulf Shores' vision and strategic plan, it is the mission of the Human Resources Department to serve as a genuine resource for others by providing support to our internal clients (departments) and external clients (citizens) in order to help further the progress of the goals of the City through its most valuable asset; our employees. This is accomplished in part by the administration of the City's compensation and benefits strategy in order to attract and retain the best qualified applicants for the job. In addition to those, HR provides a multitude of services in various complex areas, including but not limited to, training and development, recruitment and retension, employee and labor relations, work place safety, employee engagement, work/life balance, change mangement, and payroll.

Additionally, the HR Department ensures the City is following all applicable employment-related local, state, and federal laws and regulations by working with emplolyees and supervisors in the development and implementation of policies and procedures in order to remain in compliance as well as to maintain a fair, equitable, and positive work environment for our employees. Lastly, HR administers the group medical, dental, vision, life, disability, retirement, and deferred compensation benefits to all City employees. The department also oversees and manages the City's wellness program, the employee clinic, and employee recognition initiatives. Our aim is to ensure that the City remains just as wonderful of a place to work as it is to visit and live.



Expenditure Budget 2024
$ 952,252
1.3% of General Government

Major Accomplishments:	**2022 Actual**	**2023 Budget**	**2024 Target**
Remained proactive in our goal to ensure the health of our employees by offering Life Scan physicals which in some cases provided life saving feedback.	N/A	70%	85%
Implemented the Donated Sick Leave Bank with a 54% rate of participation in the first year	N/A	54%	75%
Processed over 100 new hires and 62 seperations	Maintain	Expand	Expand

Vision 2025 Core Value: We commit to excellence and the highest quality of standards

Strategy: Sustainability
We commit to the health and wellness of the community's economy by committing to the health and safety of our employees by establishing programs and training to ensure a positive and healthy workforce.

We ultimately contribute to every aspect of the plan by developing and administering policies, practices, and systems that attract and retain the highest caliber workforce available who are committed to serving the needs of this community and by ensuring our existing employees are provided with a work environment in which they can thrive and provide the citizens and welcomed visitors with the best experience possible.

Goals:

Expand mental health resources for all employees.

Automate certain processes to eliminate excess paperwork and redundancies so that we may operate at the highest level of efficiency as well as to free up more time for HR staff to implement other initiatives.

Expand employee development opportunities for all employees including providing mentoring and leadership coaching to any who want to grow their skill set.

Objectives:	**2022 Actual**	**2023 Budget**	**2024 Target**
Work with insurance broker taking a more proactive approach in evaluating the benefits options provided to employees to ensure we continue to provide diverse, quality benefits by exploring alternative ways to mitigate rising costs of healthcare and by conducting more in-depth analysis of claims data and trend reports.	60%	75%	100%
Increase the mental health resources available to our employees by working with our broker to enhance our existing programs and integrate mental health components into the employee health clinic.	N/A	75%	100%
Develop internal SOPs to proceduralize established policies	N/A	65%	100%
Conduct Citywide audit on all payroll & personnel records	N/A	75%	100%

The City of Gulf Shores, Alabama
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FINANCIAL SERVICES	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	0	0	0	1,016,161	n/a	**1,025,538**
Operations	0	0	0	1,171,770	n/a	**1,279,770**
Capital Outlay	0	0	0	0	n/a	0
Financial Services Total	**0**	**0**	**0**	**2,187,931**	n/a	**2,305,308**

Financial Services Personnel Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
Director	0	0	1	1
Accountant	0	0	1	1
Accounting Supervisor	0	0	0	1
Financial Tech I	0	0	1	1
Financial Tech II	0	0	1	0
Financial Tech III	0	0	1	2
Finance Manager	0	0	0	0
Revenue Division Coordinator	0	0	1	1
Revenue Tech	0	0	1	1
Purchasing Officer	0	0	1	1
Purchasing Tech	0	0	1	1
Revenue Supervisor	0	0	1	1
Accountant (Part-time)	0	0	1	1
Admin Asst. I	0	0	1	1
Total Personnel	**0**	**0**	**12**	**13**

Financial Services Function:

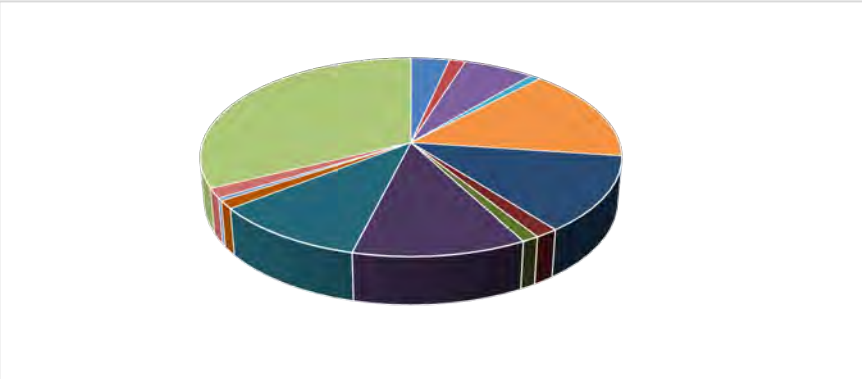
The Financial Services Department provides excellent customer service to its citizens, Mayor, Council and its employees while constantly seeking opportunities to maximize revenues, minimize expenses, and provide transparency in all transactions. This department is comprised of the Accounting, Procurement and Revenue divisions.

Accounting Division: This division is responsible for all Accounts Payables, including Procurement and other credit cards, management and monthly reconciliation of city banking and investment accounts, maintaining Fixed Asset and Construction in Progress records, fulfilling assessment requests and also serves as the main point of contact for the City's annual independent audit.

Procurement Division: Procurement is responsible for coordinating and ensuring the City of Gulf Shores receives the best possible price for goods and services. This includes approving department purchase requests, creating purchase orders, soliciting quotes from vendors, managing the city's formal bid process and ensuring purchasing procedures comply with applicable state and federal regulations. The Procurement Division is also responsible for the city's stockroom, semi-annual auctions of items declared surplus and new vendor verification.

FINANCIAL SERVICES DEPARTMENT continued

Revenue Division: The Revenue Division is charged with collecting and processing all taxes and revenues for the city, and also issuing new business licenses and renewals, parking permits, hurricane decals and penalty payments. This division also greets City Hall visitors.



Expenditure Budget 2024
$ 2,187,931
3.0% of General Government

Core Value: We commit to excellence and the highest quality standards

Major Accomplishments:

	2022 Actual	2023 Budget	2024 Target
Submit within 6 months of year end the Annual Financial Report for the Certificate of Achievement for Excellence Award and the Popular Annual Financial Report for the Popular Annual Financial Reporting Award.	n/a	n/a	Goal 2023 Audit 6/30/2024
Amended Purchasing Manual to remain compliant in light of various changes to the State Purchasing legislature	n/a	Complete	Review as needed

Vision 2025 Key Strategy: Sustainability-Standards of excellence in service meet and exceed community needs

Goals:

Maintain customer-focused service environment that exceeds the expectations of our community and citizens

Continue to pursue strategies to ensure short-term rental licensing and lodging tax compliance

Maintain prompt closing of monthly books and reconciling to the trial balance to facilitate timely financial analysis

Maintain Net 30 payment policy for all accounts payables

Work toward accepting electronic bid submissions

Objectives:	2022 Actual	2023 Budget	2024 Target
Rental Licenses Issued	4,801	4,900	4,950

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

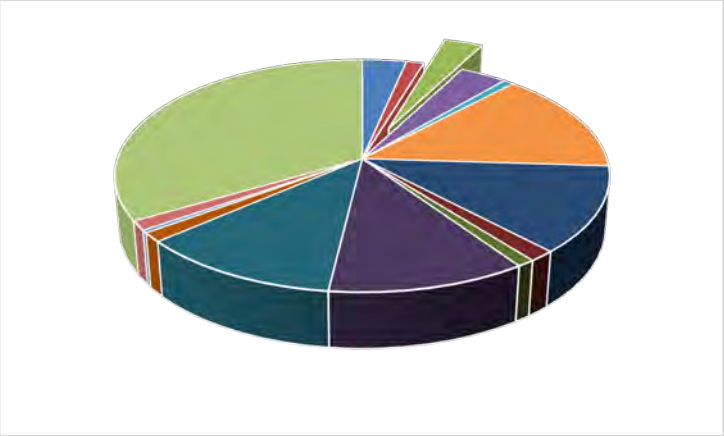
FINANCE AND ADMINISTRATIVE SERVICES	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	1,519,829	1,434,200	1,569,220	863,742	-45%	**889,654**
Operations	1,533,741	1,723,388	2,187,263	1,735,591	-21%	**2,084,591**
Capital Outlay	2,895	9,729	0	0	n/a	**0**
Finance & Admin Total	**3,056,465**	**3,167,317**	**3,756,483**	**2,599,333**	-31%	**2,974,245**

Finance & Administrative Services Personnel

Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
Director	1	1	1	1
Accountant	1	1	0	0
Accounting Supervisor	1	0	0	0
Financial Tech I	1	1	0	0
Financial Tech II	1	1	0	0
Financial Tech III	1	1	0	0
Finance Manager	0	1	0	0
Revenue Division Coordinator	1	1	0	0
Revenue Tech	1	1	0	0
Purchasing Officer	1	1	0	0
Purchasing Tech	1	1	0	0
Revenue Supervisor	1	1	0	0
Accountant (Part-time)	1	1	0	0
Admin Asst. I	1	1	0	0
GIS Coordinator	1	1	1	1
Information Tech Officer	1	1	1	1
Information Systems Supervisor	1	1	1	1
Network Administrator	1	0	0	1
Network Architect	0	1	1	1
Systems Administrator	1	1	1	1
Information Tech Technician	1	1	1	1
Total Personnel	**19**	**19**	**7**	**8**

Finance and Administrative Services Function:

The Finance and Administration Department's purpose is to manage the fiscal affairs and administrative responsibilities of the City of Gulf Shores and to provide effective decision-support for City leaders. The department incorporates long range strategic planning into the budget document and provides City leadership, City departments, and the public with timely and accurate information, while assuring clarity and accountability.



Expenditure Budget 2024
$ 2,599,333
3.5% of General Government

Core Value: We commit to excellence and the highest quality standards

Major Accomplishments:

	2022 Actual	**2023 Budget**	**2024 Target**
Submit City Budget to GFOA for Distinguished Budget Presentation Award within 30 days of budget adoption.	Submitted 12/16/2021 Received	Submitted 11/18/2022 Received	Goal 11/23/2023
Submit within 6 months of year end the Annual Financial Report for the Certificate of Achievement for Excellence Award and the Popular Annual Financial Report for the Popular Annual Financial Reporting Award.	Submitted 2021 Audit 7/29/2022 Received	Goal 2022 Audit 6/30/2023	n/a Moved to Financial Services Department
Maintain reserves at percentage of revenue as set by Council.	70%	70%	70%
IT - City-wide surveillance camera expansion for increased security.	Expanded	Expand	Expand
IT - Refresh network switches city-wide for enhanced speeds and data to and from internal network and throughout information systems. 10GBps speeds on all switches.	Started	Complete	Maintain
IT - Network Security enhancements to strengthen security posture and insight City-Wide, to include mobile devices	Implement	Maintain	Enhance

Vision 2025 Key Strategy: Sustainability-Standards of excellence in service meet and exceed community needs

Goals:

Maintain customer-focused service environment that exceeds the expectations of our community and citizens.

Continue to add to the existing fiber to include outlying facilities/locations to enhance citywide network and remove "daisy chain" configuration and replace with an end-to-end configuration for improved traffic flow.

Submit 2024 Budget for GFOA Distinguished Budget Presentation Award. Maintain Triple Crown winner status.

Objectives:	**2022 Actual**	**2023 Budget**	**2024 Target**
Enhance fiber backbone Citywide to include direct fiber runs to facilities. Add fiber for connectivity to new Justice Center.	Enhanced	Maintain	Expand
Currently two hundred nine (209) cameras are installed throughout municipal facilities/locations.	208	209	230
Ensure all GFOA criteria is met to qualify for GFOA awards in order to provide greater financial transparency, enhance bond ratings and be able to borrow funds at lower interest rates to accomplish Vision 2025 goals.	Met	Met	Goal
Rental Licenses Issued	4,752	4,800	Move to Financial Services 2023

The City of Gulf Shores, Alabama
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MUNICIPAL COURT	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	486,275	490,173	533,971	569,445	7%	569,670
Operations	10,355	14,608	13,350	13,350	0%	13,350
Capital Outlay	0	0	0	0	n/a	0
Municipal Court Total	**496,630**	**504,781**	**547,321**	**582,795**	6%	583,020

Municipal Court Personnel

Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted
Municipal Court Judge	1	1	1	1
Municipal Court Prosecutor	1	1	1	1
Municipal Court Administrator	1	1	1	1
Court Magistrate	3	3	3	3
Total Personnel	**6**	**6**	**6**	**6**

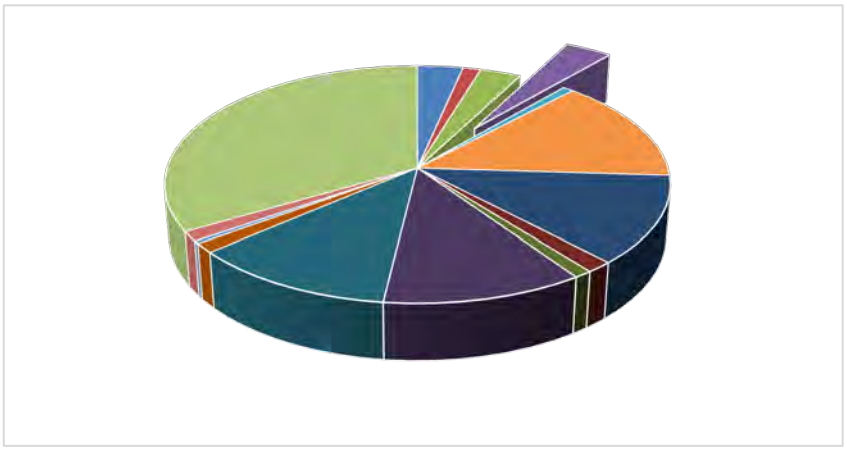
Municipal Court Functions:

Municipal Court Judge: The Municipal Court Judge resides over the Municipal Court Clerk and Magistrate(s), and hears any cases brought before the Gulf Shores Municipal Court. Appointed and approved by the Mayor and City Council. The position of Municipal Court Judge is created by the Code of Alabama and directed by the Supreme Court and the Administrative Office of Courts. A Municipal Judge must be an attorney.

Municipal Court Prosecutor: The Municipal Court Prosecutor is appointed by the Mayor to represent the Executive Branch of the City in the Prosecution of those charged with violating Municipal Code Violations and the Code of Alabama in the Municipal Court and upon Appeal to the Circuit Court of Baldwin County. A Municipal Prosecutor must be an attorney.

Municipal Court Clerk: The Municipal Court Clerk is responsible for the Administration of the Municipal Court and its Records, Finances and Employees. Also, as Magistrate, accepts fine payments, holds Probable Cause Hearings, and issues Warrants. Additionally the Municipal Court Clerk holds initial Appearance/Bond Hearings with incarcerated defendants. As Administrative Law Judge, will also conduct hearings of appeals from the final decisions of the City of Gulf Shores' Chief Revenue Officer relating to business licenses and taxation.

Municipal Court Magistrate: The Municipal Court Magistrate accepts fine payments; holds Probable Cause Hearings, and issues Warrants. Additionally, the Municipal Court Magistrate holds initial Appearance/Bond Hearings with incarcerated defendants, as well as manages the clerical duties of the case files in the Court.



Expenditure Budget 2024

$ 582,795

0.8% of General Government

Major Accomplishments:

Implementation of an Electronic Parking Ticket Program utilizing Hand Held Citing Devices with immediate upload to a third party provider avoiding manual insertion to a system. The Parking Ticket is immediately printed available with pictures to enhance documentation and the immediate appearance in an Electronic System with access afforded to the Court and Revenue Divisions for instant referral and management. Collections largely handled online or by phone with third party with some Court referral processing. Almost 12,000 Parking Citiations have been issued.

Goals:

Continuing to investigate establishment of remote hearings utilizing programs and hardware to allow an expanded ability to accomplish required interaction with Defendants and Prisoners electronically.

Constantly attempting to improve caseload management to avoid large dockets which reduces overtime and need for more Court sessions.

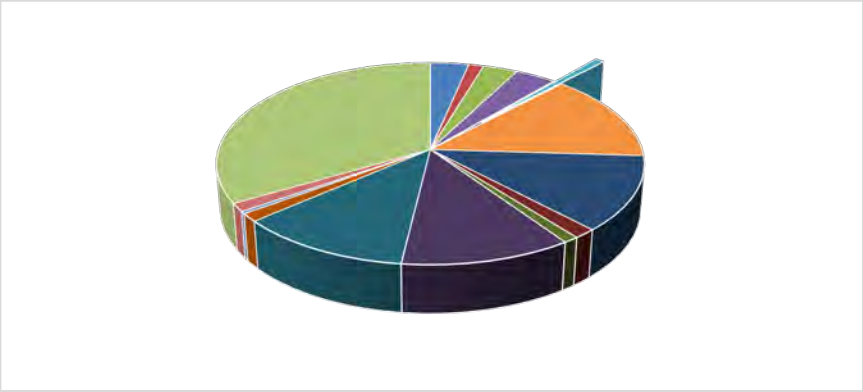
Always seeking to reduce inmate population with use of Court payment monitoring, rehabilitation treatment opportunities, and alternative sentencing and continued use of the PreTrial Intervention program.

Key Measures	**2022 Actual**	**2023 Budget**	**2024 Target**
Total Criminal Processes handled by 4 Magistrates from 9/19/2022 to 09/19/2023.	11,785	12,395	12,750
Cost per process based on Total Court budget for year of report that includes Judge and Prosecution Salaries as well as Operating costs.	$38.36	$37.86	$39.20
Average Revenue per Criminal Process based on Revenue Collected.	$83.91	$65.10	$74.16

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

POLICE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	6,155,393	6,761,328	7,259,489	8,051,445	11%	**8,292,988**
Operations	852,492	1,086,714	1,280,001	1,337,601	4%	**1,327,601**
Capital Outlay	652,788	598,483	988,800	905,500	-8%	**783,000**
Police Total	**7,660,673**	**8,446,525**	**9,528,290**	**10,294,546**	8%	**10,403,589**

Police Personnel Positions	2021 Actual	2022 Actual	2023 Amended	2024 Adopted	
Police Chief	1	1	1	1	
Deputy Chief	1	1	1	1	
Lieutenant	3	3	3	3	
Investigator Command Sgt	1	0	0	0	
Investigatior Sergeant	0	1	1	1	
Investigator	5	4	4	4	
Special Ops Command Sgt	1	0	0	0	
Special Operations Sergeant	1	1	1	1	
Special Operations Officer	0	1	1	1	
Narcotics Sergeant	0	1	1	1	
Narcotics Investigator	2	1	2	2	
School Resource Officer	3	3	3	3	
SRO/Sergeant	2	1	1	1	
Fleet/Property Command Sgt	1	1	1	1	
Patrol Command Sergeant	4	4	4	4	
Patrol Sergeant	3	3	2	2	
Patrol K9 Sergeant	1	1	2	2	
K9 Officer	3	3	2	2	
Patrol Officer	20	24	25	27	
Communication Officer	9	9	9	9	
Communications Supervisor	1	1	1	1	
IT Coordinator	0	1	1	1	
Detention Supervisor	1	1	1	1	
Detention Officer	8	8	8	8	
Administrative Assistant II	1	1	1	1	
Administrative Supervisor	1	1	1	1	
Community Service Officers	3	3	4	4	Beach Fund
Crime Scene Tech / Evidence	0	0	1	1	
Admin Coordinator (PT)	1	1	1	1	
NIBRS Compliance Officer(PT)	0	0	1	1	
Patrol Officer (PT)	0	1	1	1	
Total Personnel	**77**	**81**	**85**	**87**	



Expenditure Budget 2024

$ 10,294,546

14.1% of General Government

Major Accomplishments

The City of Gulf Shores enjoys a low crime rate. Crimes against persons are an extremely low occurrence. Our goal as an organization is to be both professional and proactive.

	2022 Actual	**2023** Jan - July	**2024** Predicted
Drug Arrests	**216**	**85**	**175**

	2022 Actual	**2023** Jan - July	**2024** Predicted
Group A Offenses	**725**	**528**	**800**
Total of all crimes	**2,617**	**2,013**	**3,000**
% Group A Offenses toTotal C	**27%**	**26%**	**26%**
Total Calls for Service	**12,628**	**11,098**	**13,000**
Communications Processed	**24,911**	**21,340**	**33,000**

GSPD average response times increased from 5:11 to 5:38 in FY 2023.

	2022 Actual	**2023** YTD	**2024** Predicted
Average Response Time	**5:11**	**5:38**	**5:38**

Future Outlook- Personnel

The Police Department operates with an authorized total sworn staff. For a variety of reasons, it is rare that we are ever fully staffed. We have additional officers to work at our schools and to protect our most precious and vulnerable. As the City's exponential growth continues it will become necessary to add additional sworn and non-sworn personnel. These positions will include the need to staff a Marine Patrol Unit and Airport Law Enforcement Operations, additional non-sworn positions will be needed to staff our new larger facility with an anticipated move-in date in FY25.

Police Department Functions
The Gulf Shores Police Department has three major divisions to provide the community and visitors with service and protection. Responsibilities are evenly divided to provide effective services.

Mission Statement
To Serve, Protect, and enhance the quality of life for residents and guests in the City of Gulf Shores.

To be a model law enforcement agency viewed internally and externally as professional, enthusiastic, trustworthy and at the forefront of the police profession.

Organizational Values
We dedicate ourselves to these values with the goal of providing excellent services and programs to meet the current and future needs of our community. We value the assests within our organization by providing training and development opportunities. We look to the future and allocate resources in conjunction with ever-expanding growth of the community.

1. Integrity
2. Respect
3. Service
4. Teamwork

Goals
Goals are established by the Chief of Police and extend to all agency levels, becoming increasingly more specific. Provided below is a list of general goals shared on a continuous basis throughout GSPD. More specific goals are stated on an annual basis in alignment with the fiscal year budget.

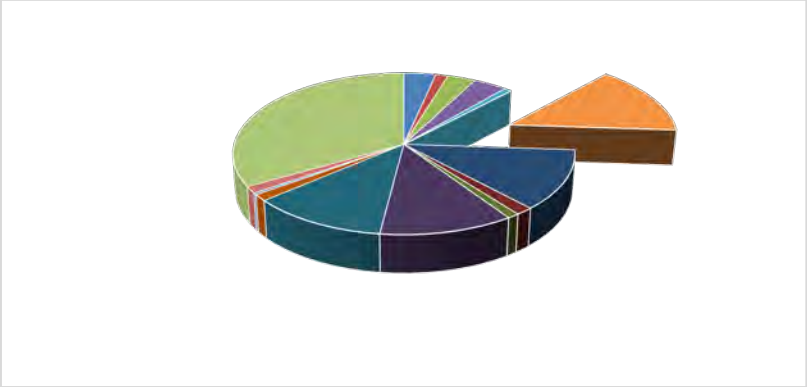
1. Protect life and property
2. Respond to calls for service
3. Protect constitutional guarantees
4. Proactively enforce the law
5. Prevent crime
6. Promote traffic safety
7. Investigate crime
8. Assist in prosecution
9. Promote community partnerships
10. Solve problems
11. Maintain public confidence in the police department

The City of Gulf Shores, Alabama
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FIRE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	4,891,648	6,040,444	6,390,225	7,220,281	13%	**7,436,889**
Operations	852,723	879,490	1,068,340	1,151,270	8%	**1,026,340**
Capital Outlay	69,463	214,407	1,304,540	420,000	-68%	**530,000**
Fire Total	**5,813,834**	**7,134,341**	**8,763,105**	**8,791,551**	0%	**8,993,229**

Fire Personnel Positions	2021 Actual	2022 Actual	2023 Amended	2023 Adopted	
Fire Chief	1	1	1	1	
Deputy Chief	0	0	0	0	
Chief of Staff	1	1	1	1	
Chief of Operations	1	1	1	1	
Fire Marshal	1	1	1	1	
Training Chief	0	0	1	1	
Fire Inspector	0	1	1	1	
Battalion Chief	3	3	3	3	
Beach Safety Chief	1	1	1	1	*Beach Fund
Lieutenant	12	12	15	15	
Fire Logistics Officer	1	1	1	1	
Fire Education Officer	1	1	1	1	
Fire EMS Officer	0	1	1	1	
Beach Safety Lt.	2	2	2	5	*Beach Fund
Lifeguard II	0	0	3	0	*Beach Added Am.2 2023
Firefighter/Paramedic	14	24	26	26	
Firefighter/EMT	20	18	13	13	
Admin Assistant	1	1	0	0	
Management Analyst	0	0	1	1	
Firefighter/EMT (PT)	4	4	4	4	
Firefighter/Par.(PT)	5	5	5	5	
Seasonal Lifeguards	30	30	30	36	*Beach Fund
Beach Rangers	4	4	4	4	*Beach Fund Seasonal
Total Personnel	**102**	**112**	**116**	**122**	

Fire Department Functions: An I.S.O. Class 1 all-hazards emergency agency operating four fire stations providing services and programs tailored to the needs of our citizens and guests. Beyond calls to 911, we offer Community Risk Reduction activities, Aircraft Rescue Firefighting, Beach Rescue Lifeguards and wildlife rescue. We operate the Emergency Services Academy in our High School by assigning one Lieutenant as a fulltime teacher, preparing students for employment in Public Safety upon graduation.



Expenditure Budget 2024
$ 8,791,551
12% of General Government

CORE Value: ***We Protect and enhance the quality of life for our residents, visitors and retirees.***

Major Accomplishments:

Vision 2025 Key Strategy, Community Planning-Infrastructure:

1. Remodel Oyster Bay fire station on Oak Road West to serve North Gulf Shores
2. Additional Fire Station on Coastal Gateway Blvd to enhance the protection on the north portion of the city.
3. Build new training facilities to replace current facility

Vision 2025 Key Strategy, Community Planning-Safety & Welfare

1. Staffing additional apparatus to reduce response times and provide excellent customer service, in addition this apparatus will assist in I.S.O. credit for man power.
2. Continue operations at City School System. USLA, Red Cross Lifeguard, Fire Prevention
3. With the creation of the BEach SAFE program, we have distributed over 80,000 coloring mats to local restaurants for kids. This provides vital beach safety information for the child and parents.

Vision 2025 Key Strategy, Leading Edge Healthcare:

1. Purchased new ambulance for treatment and transport of residents and guest.
2. Maintain Public/Private partnership agreement with the AirMedCare Network to provide residents living within the City of Gulf Shores Corporate Limits prepaid membership for the ground ambulance and helicopter/air emergency transport through the AirMedCare Network Municipal Site membership. Significantly reducing catastrophic financial risk for our Citizens due to emergency transport.
3. Encourage personnel to obtain Paramedic and Critical Care Paramedic certifications.

Vision 2025 Key Strategy, Education:

1. Maintain partnership between GSCSS and GSFR.
2. Promote and encourage personnel to attend professional development courses.

Vision 2025 Key Strategy, Environmental Stewardship:

1.Work in close partnership with the State Forestry Division to help mitigate urban interface situations within the Gulf State Park.

2.Through our Community Risk Reduction program we will provide information to the residents in regard to Burn Bans to help prevent accidental brush fires and assist in the installation of smoke detectors to reduce property damage.

Goals:
Vision 2025 Key Strategy, Community Planning-Infrastructure:
1. Renovate Oyster Bay Fire Station on Oak Road West to improve operations while meeting community design standards.
2. I.S.O. grading maintained in 2023. The City has committed to maintaining this rating and the benefit it provides to our citizens and business partners.
3. Start the design and construction of new Fire Station on Coastal Gateway Blvd.

Key Indicators	**2022 Actual**	**2023 Budget**	**2024 Projected**
911 Calls for Service			
EMS Incidents	2,673	1,930	3,000
Fire Incidents	1,201	989	1,100
Total Incidents	3,874	3,951	4,031
Average response time. (Dispatch to arrival)	0:05:52	0:05:59	0:05:45

**01/01/2023-9/15/2023*

Vision 2025 Key Strategy: Community Planning-Safety & Welfare

Fire Science Academy- High School			
Certified as Volunteer Firefighters	4	0	0
Certified in CPR	227	56	0
Certified in First Aid	198	0	0
Certified in Emergency Responder	5	11	15
Certified as Pool Lifeguard	4	5	10
Certified as USLA Lifeguard	2	9	15

Vision 2025 Action 2: Education

Community Outreach			
CPR cards	206	283	300
First Aid cards	71	76	100
Child Seats installed	20	15	10
Community Risk Reduction	22,000	50,000	50,000
Fire Prevention out reach visits	3,000	3,500	3,600

FIRE DEPARTMENT continued

Vision 2025 Key Strategy, Community Planning-Infrastructure:

1. Remodeling the bathhouse at Calloway Pass and including a break area / storage area for lifeguards working the west end area. We intened to expand our patrol response West of the pass and this will be needed for storage and a safe spot for lightning.

Vision 2025 Key Strategy, Community Planning-Safety & Welfare:

1. Replace the following under the ten year Capital Improvement Plan: five UTV's for beach response and replace the current ambulance for response and transportation of residents.
2. We currently have twelve lifeguard towers spanning the beach. Moving forward, we would like to have lifeguards at all city beach access points. Currently there are only two that do not have coverage. Enclosing towers will help eliminate damage to lifeguard work space. Current towers provide minimum shade and lifeguards are required to be in them for 8 hours straight. Additonally, these towers are very hard to move for Public Works.

Vision 2025 Key Strategy, Leading Edge Healthcare:

1. We began the Lifeguard Academy at the Gulf Shores High School in 2020. The class currently has 18 students this semester; this course will not be offered in the Spring Semester this year. This course will cover Surf Beach and American Red Cross Lifeguarding. In 2022, We had 7 students get their American Red Cross Lifguard Certification. 4 students currently work at The Bodenhamer Pool and 2 work for Beach Rescue.
2. We are continuing to encourage our staff to obtain their paramedic license so that we can continue to provide the residents and city guest with the best medical care we can. In 2023, we had 10 firefighters complete this program and in 2024 we will have an additional five become paramedics.
3. The purchase of three additional LUCAS Device's for emergency response vehicles to help increase the resuscitation in cardiac arrest patients. These devices are in our Capital Improvement Plan and allow for greater patient care for our communities.

Vision 2025 Key Strategy, Education:

1. Currently there is a Lifeguard Academy at the Gulf Shores High School. In the future, we would like to hire a full-time lifeguard that would oversee this program as well as the Junior Lifeguard Academy. These two programs will enhance overall safety and knowledge of the young people in our community as well as recruitment for employment.
2. The Fire Inspector that was hired in 2022 continues to work within the Gulf Shores City Schools teaching Fire Prevention to the children. In 2023, there were approximately 1,500 children reached.

Vision 2025 Key Strategy, Environmental Stewardship:

1. Beach Rescue responds to and handles the wildlife calls within the city limits. We have partnered with the Orange Beach Wildlife Center so that in the event we are unable to respond their staff can ensure that the animals are being treated. With more than 30 birds taken to the Wildlife Center this year for treatment, we provided expired fluids to them that they can use but that is all.

Major Accomplishments:

1. 224 rescues to date which is 70 more rescues than the previous year.
2. Added a lifeguard to West 10th Street Beach Access. There were 27 rescues at this location.
3. Lifeguards started competing in lifeguard competitions this season. Additionally, one competition was held in Gulf Shores which consisted of agencies from all over the Emerald Coast. In the future we plan to grow in this area by going to regional and national competitions. In the future we would love to host a regional or national competition on our beach.
4. Added 3 new full-time lifeguards. This has provided more ALS care to patients on the beach and a faster response time. Additionally, this provided additonal staffing on major weekends and the shoulder season when staffing is short.



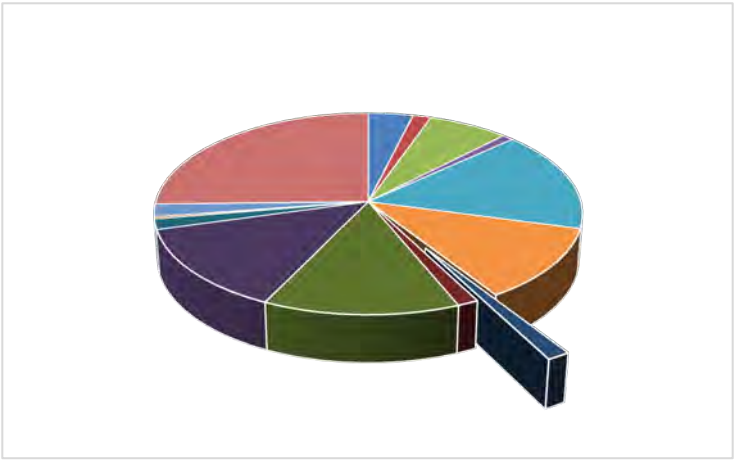
The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

PLANNING & ZONING	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	529,774	557,212	750,070	848,724	13%	**873,846**
Operations	51,908	57,774	182,300	252,400	38%	**254,924**
Capital Outlay	0	0	0	0	n/a	**0**
Planning & Zoning Total	**581,682**	**614,986**	**932,370**	**1,101,124**	18%	**1,128,770**

Planning & Zoning Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Director	1	1	1	1
Current Planning Manager	0	0	1	1
Zoning Administrator	1	1	1	1
City Arborist	0	1	1	1
Planner I	1	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Total Personnel	**5**	**6**	**7**	**7**

Planning & Zoning Department Functions:
The Planning and Zoning Department develops and implements plans and policies that help the city grow in a manner that is orderly, dynamic, and sustainable. In developing and administering policies and regulations, Planning & Zoning strives to achieve a cohesive land development pattern, promote high quality design, and keep Gulf Shores clean and attractive -- all of which enhance quality of life. The Department strives to make Gulf Shores a place that is inviting for everyone, and where people and businesses can thrive.



Expenditure Budget 2024
$ 1,101,124
1.5% of General Government

PLANNING AND ZONING continued

2023 Major Accomplishments:

Amended Article 11-5. Home Occupations. The primary reason for the amendment is to allow food handling, processing, or packing as a Home Occupation, as long as the business is in accordance with all requirements of the Alabama Cottage Food Law. Updates to the Alabama Cottage Food Law and the subsequesnt request from the Alabama Small Business Development Center Network initiated the zoning text amendment.
Sign Permit Application Guide. Developed a guide for new businesses that is distributed with new Business License approvals. The bulletin includes general sign regulations and information on the requirements for obtaining a Sign Permit from the City.

Amended Article 8-2. Neighborhood Business Zoning District Regulations. The BN Zoning District has been in effect since 1985. It was created to provide a low-intensity transitional zoning between commercial or industrial activities and nearby residential neighborhoods. City staff analyzed the 11 areas of the City that are zoned BN and made modifications to the hours of operation, added three new by "Right" uses. These changes support the purpose of the District to provide limited retail and service facilities convenient to residential neighborhoods.

Amended Article 11. Specific Use Regulations. Mixed-use Condominium. This amendment provides an option to create mixed-use condominium projects that are an alternative to the Condotel use. The Condotel definition and regulations were amended into the Zoning Ordinance in 2005, and there hasn't been a single Condotel developed within the City in that 18-year timeframe. Additionally, the new Mixed-use Condominium Regulations will assist in implementing the Vision 2025 Plan's recommendations to create mixed-use, walkable, pedestrian-oriented developments along the Beach and the Intracoastal Waterway.
Coyote Beach Sports, LLC Trial. The judge ruled the issue of the zoning and interpretation of the classification of the autocycle and/or Polaris Slingshot is not ripe for the Court to consider, and the plaintiff failed to exhaust his administrative remedies with the City, so the claim was tossed out.

Zoning Interpretation. In implementing the Vision 2025 Plan's Core Values to provide "consistent enforcement of zoning and building codes and regulations to protect the health, safety, and welfare of our residents" and to "protect and enhance the quality of life for our residents," Planning and Zoning staff drafted a Zoning Interpretation for determining the applicability of the minimum site size requirements for Planned Unit Developments.
Vision 2035 Plan. Worked to complete Core Values, Goals, and process for further developing the Vision 2035 Plan.

Gulf Shores Landfill Closure Plan. Managed the CUP process for the Gulf Shores Landfill Closure Plan. The CUP approval included a 5-year Operational Plan, a Phased Closure and Site Grading Plan, and an improved Stormwater Drainage Management Plan. A requirement of the approval is completing the closure of the landfill within five years.

24 Canal Place PUD. Assisted with the development of a PUD Master Plan Overlay for the old White Knight Seafood property. This is a mixed-use development consisting of restaurants, offices, retail space, condominiums, hotel, and marina uses. This PUD will help accomplish redevelopment in one of Vision 2025 Plan's Focus Areas -- Waterway Village.

Alabama Chapter of the American Planning Association Award. Received Alabama Chapter of the American Planning Association's 2023 "Outstanding Planning Award for a Project or Implementation Tool" for the Multiple-family Dwelling and Townhouse Specific Use Standards.

Provided **design and planning** guidance on unique **long-range planning** issues specific to particular locations within the city. Prepared and presented design plans for: BUILD Grant, RESTORE Grant, Coastal Gateway Community Park, Waterway Village, Walking District Streets, Waterway West,and ALDOT Spur Road.

PLANNING AND ZONING continued

Provided **conceptual design** assistance to applicants on **current planning** projects. Prepared and presented design plans for:

1. Villages at Bright's Creek
2. Summerdance Phase 1
3. Sportsplex Indoor Court Facility
4. White Knight Seafood
5. Ellenburg
6. Periwinkle
7. Midtown Gulf Shores redesign
8. Shajulu Multi-family concept
9. R-4 Multi-family on ICW
10. Floyd Property (Cobblestone Hotel)
11. Family Dollar
12. East Beach Cottages
13. Summerdance Phase 2
14. Summerdance Geno Road Village
15. Shimmering Sands Multi-family concept

2024 Planning & Zoning Department Goals:

Continually improve the digital plan review process to improve efficiency so 100% of applications are processed and meet the one-month review timeline goal.

Manage growth through updated plans, policies, and regulations that balance growth with existing and planned infrastructure.

Foster a relationship with the development community that yields new site plans, subdivisions, and developments that reinforce the character of our community.

Assist other city departments and local partners in developing plans that protect the quality of life for all residents and the high-value experience for our visitors, hospitality, retirement and businesses.

Program Activities and Workload Measures				
		2022	**2024**	**2025**
Long-range Planning		**Actual**	**Budget**	**Target**
Community Meetings		6	6	6
Small Area Plans Completed		0	2	2
Land Use Plan Updates		0	10	5
Long-range Designs/Concepts		11	8	12
Zoning Text Amendments Initiated		3	4	4
Zoning Text Amendments completed		3	4	4
Sub. Reg. Amendments		0	5	2
Current Planning				
Current Planning Re/Designs		15	15	15
Rezonings		3	6	4
Site Plans		13	24	10
Administrative Site Plans		13	15	14

PLANNING AND ZONING continued		2022	2024	2025
Current Planning		**Actual**	**Budget**	**Target**
Conditional Use Permits		9	8	8
Preliminary Subdivision Plats		1	6	4
Final Subdivision Plats		12	16	8
Annexations		9	15	20
Codes Administration				
Zoning				
Zoning Variances		1	4	1
Zoning Appeals		1	2	1
Rental Licenses		243	250	250
Business Licenses		184	220	200
Building Permits		599	450	450
Land Disturbance Permits		18	20	15
Fence Permits		64	40	40
Sign Permits		45	50	45
Code of Ordinances				
Tree Removal Permits		100	100	50
Zoning Verifications		86	20	30
Small Cell Towers		0	5	5
Cell Tower Modifications		1	5	2
Code Enforcement				
Total Code Enforcement Cases		571	350	400
Cases Open		35	90	20
Cases Closed		320	320	380
Citations Written		44	60	50
Arrests		3	5	5
Court Appearances		26	15	20

Objectives:

Community Planning -- Complete Core Values, Goals and Objectives, Implementation Strategies, and Implementation Matrix for 2035 Vision Plan.

Community Planning -- Apply for and obtain Silver Bicycle Friendly Community status from the League of American Bicyclists.

Community Planning -- Develop a Small Area Plan for Roscoe Road/Cotton Creek Drive area. Create a plan with to respond to new ALDOT Bridge and street network in the area. Update Vision 2025 Land Use Plan.

Community Planning -- Amend the Waterway Village Overlay District. Site Plan applications in the District consistently require zoning modifications through the CUP process. This is one of the Focus Areas of the Vision 2025 Plan, and there is a need to re-examine the Overlay District regulations and adopt new regulations to improve the approval process, to better respond to existing conditions, and assist in the transformation of the area.

Community Planning and Action 5: Gulf Beach District --Update Beach Area Zoning to amend parking standards and allow desired mixed-use projects "By Right" without the need for Zoning Modifications.

Community Planning -- Continue update to the Bicycle and Pedestrian Master Plan. Cross-sections developed during this effort should be used to update the Major Street Plan and Subdivision Regulations.

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

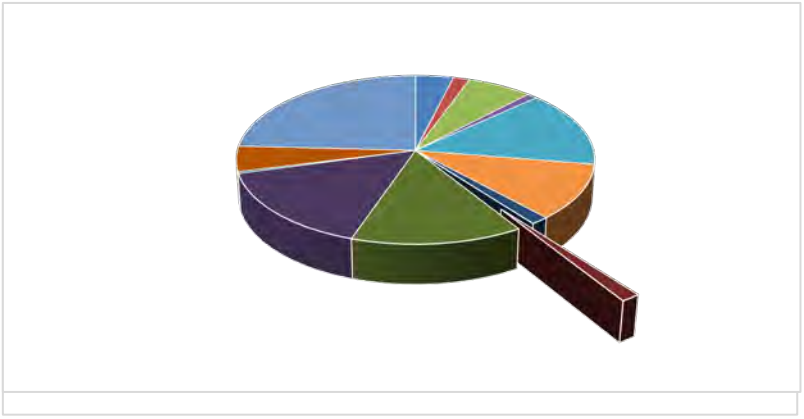
BUILDING	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	581,299	481,585	574,519	633,696	10%	652,367
Operations	53,922	53,014	62,700	66,700	6%	66,700
Capital Outlay	40,722	41,508	42,550	44,550	5%	44,550
Building Total	**675,943**	**576,107**	**679,769**	**744,946**	10%	763,617

Building Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Building Official	1	1	1	1
Inspectors	5	3	3	3
Plans Examiner	0	1	1	1
Permit Clerk	1	1	1	1
Total Personnel	**7**	**6**	**6**	**6**

Building Department Functions:

The Building Department is responsible for ensuring all construction projects within the corporate and police jurisdictions are in compliance with the City's adopted codes and ordinances relating to Building, Plumbing, Electrical, Mechanical, Gas; compliance with the Flood Damage Prevention Ordinance for National Flood Insurance Protection regulations; compliance with Federal and State Agencies including US Army Corp of Engineers, US Fish and Wildlife, Alabama Department of Environmental Management and Alabama Department of Conservation and Natural Resources.



Expenditure Budget 2024
$ 744,946
1% of General Government

Major Accomplishments:

Provided over 1500 rental safety inspections for short term rental properties within Gulf Shores. After a record setting number of new residential permits (503) issued in 2022, on pace to achieve the same for 2023. Has continued to set standards which achieve Gold Fortified structures being constructed in Gulf Shores. The effects of these Standards were proven after Hurricane Sally. There was less damage to those structures built to the Fortified Standards. The Building Department has gone completely paperless for

inspections and reporting. Our software system has been updated to allow plan reviews and resubmittals. ***The enforcement of these regulations helps ensure a more sustainable, resilient community.***

The Building Department effectively performs safety inspections for ALL short term rental units/structures. We have developed an online calendar enabling the scheduling of rental inspections. ***This allows our owners and visitors a safer environment to live and visit.***

Department: Building **Goals:**	**2022** **Actual**	**2023** **Budget**	**2024** **Target**
Continue the safety inspections for all rental units within the Corporate limits and Police Jurisdiction creating a safer environment for our tourists.	begin 3rd phase	start the process anew	continue the 2nd phase
Compete with other code official organizations from the State to become the Chapter of the Year for 2024.	Organization has been reestablished	New membership has been added	Win Chapter of the Year

Objectives:

Establish the Code Officials Group to create a more consistent enforcement throughout the entire County.
Create a data base to allow the City to coordinate meetings and inspections with Rental Management Properties.
Enforce up to date codes to ensure a sustainable community.

Key Indicators	**FY 22 Actual**	**FY 23 Budget**	**FY 24 Projected**
Annual Inspections	7,590	7,550	7,200
Residential New Construction Permits	502	440	400
Commercial New Construction Permits	12	19	15
Commercial Electrical Permits	8	10	8
Residential Electrical Permits	508	480	450
Commercial Plumbing Permits	6	14	12
Residential Plumbing Permits	545	460	425
Commercial Mechanical Permits	5	14	10
Residential Mechanical Permits	512	525	490
Rental Inspections**	2,500	2,400	2,300
Key Measures	**FY 22 Actual**	**FY 23 Budget**	**FY 24 Projected**
Inspections Performed on Day Requested	99%	99%	99%
Residential Plans Reviewed Within 2 Weeks	95%	95%	98%
Commercial Plans Reviewed Within 4 Weeks	90%	90%	96%
Safety Inspections Performed As Required	90%	90%	95%
Annual Revenues	**FY 22 Actual**	**FY 23 Budget**	**FY 24 Projected**
Annual Revenues Collected	$ 2,100,000	$ 2,400,000	$ 1,600,000

Recreation & Cultural Affairs Department Function
Fiscal Year 2024 Budget

The Recreation & Cultural Affairs Department serves to support Vision 2025 and assists in the delivery of the City's mission by providing high quality park and recreation facilities and services. Communicating with residents and visitors, engaging their input through the timely release of public information, continues to be a focus.

Mission Statement

The Gulf Shores Recreation & Cultural Affairs Department enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

The Department is comprised of the following areas:

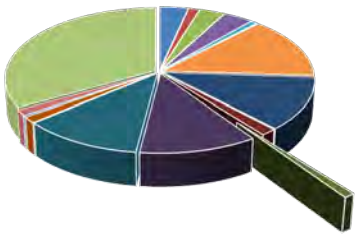
Recreation Division: The Recreation Division is responsible for the day to day operation of the David L. Bodenhamer Recreation Center and Gulf Shores Cultural Center which are membership and/or daily fee-based community centers that receive over 350,000 visits annually. These facilities serve as hubs for athletics and wellness, and house City of Gulf Shores Recreation Division staff offices. Both recreation complexes offer a wide variety of recreational activities including fitness center, indoor pool, racquet ball, gymnasium, tennis, pickleball and indoor track. Additionally youth and adult programming including educational, creative and cultural arts classes, and life-long learning opportunities are offered.

Parks & Facilities Division: This Division is responsible for the upkeep and maintenance of all parks, sports fields and related facilities as well as the landscape maintenance of City Hall, the Municipal Annex, Library, Museum, Civic Center, Activity Center, City Store, Police and Fire Stations and the Gulf Shores City School System facilities. In addition, this Division manages the sports tourism tournament operations.

Programs & Events Division: This Division is responsible for City events including parades and festivals, managing the rental facilities, programming which takes place at various locations, and fostering equitable partnerships with like-wise organizations to enhance local arts, culture and entertainment. The City Store is an important part of this Division and provides an outlet for City service information and the opportunity for the public to obtain "Small Town, Big Beach" City merchandise which reinforces and enhances our brand.

Library & Museum Division: The Thomas B. Norton Public Library offers residents and visitors a wealth of useful services, helpful resources, and, of course, books and digital media content. Services include free public Wi-Fi, free library cards to anyone with a picture ID and valid mailing address, photocopy, printing, faxing, and notary services, and a robust computer lab with public internet access. The Gulf Shores Museum offers rotating and permanent exhibits as well as seasonal programs and events. Admission is free to the public.

Marketing & Communications: This area is responsible for the coordination of City-Wide Identification and Brand Identity, and manages the City website and social media. Additionally, this area coordinates with the Public Information Officer to release information to the media related to City message and develops contacts and relationships with media representatives to create opportunities for keeping the City and its services in front of the public and community.



Expenditure Budget 2024
$ 8,336,061
11.4% of General Government

The City of Gulf Shores, Alabama
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RECREATION & CULTURAL AFFAIRS	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	414,001	383,583	361,853	388,757	7%	**400,363**
Operations	47,092	58,221	70,980	71,230	0%	**71,230**
Capital Outlay/Signage	0	0	0	40,000	n/a	**60,000**
RCA Total	**461,093**	**441,804**	**432,833**	**499,987**	16%	**531,593**

Recreation & Cultural Affairs Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Director	1	1	1	1
Assistant Director	1	0	0	0
Management Analyst	0	1	1	1
Marketing & Com. Coordinator	1	1	1	1
Total Personnel	**3**	**3**	**3**	**3**

Major Accomplishments:

1. Successfully developed and publicly unveiled a master plan strategy and Phase I development detail for the new Coastal Gateway Community Park. ***(Community Planning, Prosperity)***
2. Engaged citizens in community park planning and design. ***(Community Planning)***
3. City Council adopted a Facility Use Agreement with Gulf Shores City Schools ***(Sustainability)***
4. Re-envisioned City website to increase public access. ***(Prosperity)***
4. Assisted with City School athletic facility renovations. ***(Community Planning)***

Goals:

Performance Measures:	**2022 Actual**	**2023 Budget**	**2024 Target**
Facility Visits	410,500	440,500	410,300
Parkland Maintained (acres)	275	275	275
City Website Visits	1,200,000	1,200,000	1,250,000

Objectives:

1. Develop Phase I community park construction plans. ***(Community Planning)***
2. Develop a Public Assembly Permit Committee to streamline the process of reviewing and approving public assembly permits. ***(Community Planning)***
3. Increase civic knowledge of citizen benefits through strategic digital media outreach ***(Prosperity)***
4. Continue to maintain equitable partnerships with GS School System superintendent, coaches and programs. ***(Prosperity)***
5. Expand departmental recycling program plan in support of the City-wide recycling initiative. ***(Environmental Stewardship)***

The City of Gulf Shores, Alabama
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RECREATION EVENTS	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	430,698	428,568	490,099	545,275	11%	**561,633**
Operations	322,352	400,784	401,730	389,799	-3%	**394,399**
Capital Outlay	0	0	0	138,000	0%	**102,000**
Events Total	**753,050**	**829,352**	**891,829**	**1,073,074**	20%	**1,058,032**

Events Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Events Manager	1	1	1	1
Programs & Events Tech	1	1	1	2
Rental Supervisor	1	1	1	1
Event Supervisor	1	1	1	1
Program Assistant II	2	2	2	2
Programs Assistants (PT)	2	2	2	0
Total Personnel	**8**	**8**	**8**	**7**

Major Accomplishments:

1.Successfully added a different genre of music, food and beverage attracting new patrons for winter series. ***(Prosperity)***

2.Developed a Mardi Gras committee which defined rules and guidelines. ***(Sustainability)***

3.Partnered with Frank Brown Song Writers Festival to produce a globally recognized Make Music Day Event. **(*Prosperity*)**

4.Assisted the Waterway Village Merchants Association non-profit marketing entity with their incorporation. **(*Community Planning)***

5.Provided support staff, resources and equipment for other City department operations and events. ***(Sustainability)***

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Community Events Produced	33	44	35
Facility Usage	1,944	1,700	1,850

Objectives:

1. Renovate and update Civic Center kitchen and appliances. ***(Prosperity)***
2. Develop a Special Use Permit for specific use of City parks and facilities. ***(Sustainability)***
3. Revise rental agreements for efficiency, safety, and highest and best use. ***(Sustainability)***
4. New Ticketing software ***(Prosperity)***
5. Steamline Mardi Gras Application process ***(Sense of Place)***
6. Annual MoU with Frank Brown Songwriters ***(Sense of Place)***
7. Secure partnership/sponsorships for annual events ***(Sense of Place)***

The City of Gulf Shores, Alabama
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RECREATION LIBRARY	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025** **Projected**
Expenditures						
Personnel	726,514	590,634	622,237	674,668	8%	**694,455**
Operations	83,056	108,746	101,980	105,710	4%	**106,710**
Capital Outlay	0	0	0	0	0%	**0**
Library Total	**809,570**	**699,380**	**724,217**	**780,378**	8%	**801,165**

Library Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Managing Librarian	1	1	1	1
Library Assistant Senior	3	3	4	4
Library Assistant	1	1	0	0
Youth Services Librarian	1	1	1	1
Reference Librarian	1	1	1	1
Museum Coordinator	1	1	1	1
Programs Assistant (PT)	1	1	1	1
Library Assistant (PT)	2	2	2	2
Total Personnel	**11**	**11**	**11**	**11**

Major Accomplishments:

1.Continued outreach to the teachers and librarians of all three Gulf Shores City Schools, as well as, South Baldwin Christian Academy, highlighting our resources and enabling library card sign up for teachers and students. ***(Progressive Education)***

2.Developed a relationship with our Homeschool community and now offer Homeschool specific hours for library use and our Lego and Steam Programs. ***(Progressive Education)***

3.Expanded youth services programming to include an additional off-site storytime to South Baldwin Academy on regular basis and to Discovery Island Daycare for our summer programs. Implemented a library/museum Summer Reading Program that reached 2,740 adults and children, while also adding Kindergarten Readiness programming, Teen Advisory Board, Make and Build Events, and maintaining LEGO club, STEAM and Robotics Camp. ***(Enhance the sense of place and Progressive Education)***

4.Managing Librarian continues to serve on Executive Council of Alabama Library Association, representing all the libraries in our area at the state level as Member-at-Large South. ***(Sustainability)***

5.Maintained Alabama Library Association's Gold Standard Library Award. ***(Sustainability)***

6.Museum served as a venue and hosted a live music event for the Frank Brown Songwriter's Festival. ***(Enhance the Sense of Place)***

LIBRARY continued

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Library Visits	37,888	43,107	45,000
Museum Visits	4,040	5,202	4,500
Public Computers Sessions	5,085	5,813	6,000
Item Check-outs (physical/digital)	96,662	105,522	110,000
Programs Offered (physical/virtual)	186	330	190
Meeting Room Usage	242	302	300
AL Gold Star Standard Award	Yes	Yes	Yes
Library/Museum Website Visits	30,334	34,686	35,000

Objectives:

1. Continue marketing efforts to promote library services & local history. ***(Prosperity)***
2. Participate in local archaeological research efforts for the benefit of the City. ***(Sustainability)***
3. Host a local event highlighting a museum exhibit. ***(Progressive Education*)**
4. Continue to collaborate with Gulf Shores City Schools and South Baldwin Academy and local Homeschool Groups to maintain outreach and offer additional youth programming. ***(Progressive Education)***

RECREATION REC & WELLNESS	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	1,887,440	2,030,395	2,015,421	2,332,405	16%	**2,402,377**
Operations	422,937	514,997	559,843	596,457	7%	**594,057**
Capital Outlay	11,716	0	16,500	85,000	415%	**515,000**
Rec & Wellness Total	**2,322,093**	**2,545,392**	**2,591,764**	**3,013,862**	16%	**3,511,434**

Rec & Wellness Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Recreation Manager	1	1	1	1
Maintenance Worker, Senior	1	1	1	1
Athletic Coordinator, Sports	1	1	2	2
Athletic Coordinator, Tennis	1	1	1	1
Athletic Coordinator, Fitness	1	1	1	1
Athletic Coordinator, Aquatics	1	1	1	1
Head Tennis Professional	0	0	1	1
Lifeguard I	0	0	0	1
Lifeguard II	2	2	2	2
Administrative Asst II	1	1	1	1
Fitness Attendants	1	1	1	1
Customer Service Supervisor	1	1	1	1
Customer Service Rep	4	4	5	5
Recreation Supervisor	1	1	1	1
Programs Coordinator	1	1	1	1
Programs Assistant	3	3	1	2
Athletic Assistant (PT)	3	3	1	1
Fitness Attendant (PT)	0	0	1	1
Lifeguards (PT)	12	12	12	10
Lifeguard II (PT)	0	0	0	1
Customer Service Rep (PT)	5	5	4	4
Programs Asst (PT)	0	0	1	0
Total Personnel	**40**	**40**	**40**	**40**

Major Accomplishments:

1. Assisted with the successful development and publicly unveiled a master plan strategy and Phase I development detail for the new Coastal Gateway Community Park.
(Community Planning, Prosperity, Well-Organized Infrastructure)

RECREATION & WELLNESS continued

2. Installed new LED lighting systems at the Tennis Center and Pickleball Courts, integrating systems, maximizing energy efficiency, and eliminating need for environment harming metal halide bulbs. ***(Prosperity, Sustainability, Environmental Stewardship)***

3.Conducted a safe summer camp program for over 130 local children (***Prosperity***)

4.Expanded free outdoor programming opportunities for residents promoting physical health and mental well-being ***(Leading Edge Healthcare)***

5. Achieved record setting participation numbers in all youth sports programs while maintaining high quality and best practices in all program offerings to the community. ***(Prosperity)***

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Recreation Memberships	5,000	5,500	5,750
Facility Visits	350,000	350,000	350,000
Youth Rec Sports Participants	950	1161	1200

Objectives:

1. Continue to foster community engagement and build relationships by organizing high-quality events, programs, and activities that cater to a diverse range of interests and age groups. (***Sustainability, Prosperity)***
2. Maintain safe operating practices and protocols at recreational facilities.***(Sustainability)***
3. Perform routine patron/participant surveys ***(Prosperity)***
4. Continue to develop and test programming that fosters mentorship between youth and adults ***(Sustainability)***
5. Expand outdoor and fitness programming with a focus on community wellness and conservation. ***(Environmental Stewardship, Progressive Education)***

RECREATION SPORTSPLEX	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditure						
Personnel	684,020	719,834	777,784	832,774	7%	857,757
Operations	489,147	523,320	523,460	555,460	6%	545,610
Capital Outlay	80,200	59,842	287,500	138,000	-52%	1,441,000
Sportsplex Total	**1,253,367**	**1,302,996**	**1,588,744**	**1,526,234**	-4%	2,844,367

Sportsplex Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Manager	1	1	1	1
Crew Leader	2	2	2	2
Grounds Worker Senior	0	0	0	0
Grounds Worker	3	3	4	4
Recreation Assistant (PT)	0	0	0	1
Concessions Supervisor	1	1	1	1
Total Personnel	**7**	**7**	**8**	**9**

Major Accomplishments:

1. Hish School Football field consistently mowed and new grass successfully grown. ***(Prosperity)***
2. Reworked HS footbal field irrigation. ***(Prosperity)***
3. Upgraded and rebuild the 25 HP pump at 5 plex. ***(Sustainability)***
4. Continued to maintain a strong partnership with local, regional, and national stakeholders and sports tourism officials. ***(Prosperity)***

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Parkland Maintained (acres)	105	105	105
Nat. Championships Hosted	1	1	0
State Championships Hosted	2	2	2
Tournaments Hosted	30	30	34
High School Games Hosted	70	70	85

Objectives:

1. Develop new equipment inventory process. ***(Sustainability)***
2. Host a multitude of high school games and tournaments. ***(Prosperity)***
3. Clean and rework the Wetlands Park and trails. ***(Environmental Stewardship)***

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

RECREATION PARKS	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	372,660	379,081	437,744	532,148	22%	**548,112**
Operations	138,278	143,023	162,213	174,440	8%	**174,713**
Capital Outlay	35,170	13,153	96,750	165,000	n/a	**33,000**
Parks Total	**546,108**	**535,257**	**696,707**	**871,588**	**25%**	**755,825**

Parks Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Crew Leader	1	1	1	1
Grounds Worker Senior	1	1	1	1
Recreation Assistant (PT)	1	1	1	0
Grounds Worker	4	4	3	3
Total Personnel	**7**	**7**	**6**	**5**

Major Accomplishments:

1. Repaired and painted exterior of concession stand and bathroom building at Sims Park. ***(Sustainability)***
2. Refurbished and restained Kids Park Playground. ***(Community Planning)***
3. Added sod and new seating to the dog park. ***(Environmental Stewardship)***
4. Removed and replaced irrigation pump at Meyer Park. ***(Environmental Stewardship)***

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Parkland Maintained (acres)	125	125	125
Nat. Championships Hosted	1	1	1
State Championships Hosted	2	2	2
Tournaments Hosted	27	27	27
High School Games Hosted	70	70	70

Objectives:

1. Added irrigation to parking lot and front of REC Center. ***(Environmental Stewardship)***

2. Remulch playgrounds at Sims Park and Meyer Park. ***(Sustainability)***

3. Develop new inventory process for equipment. . ***(Sustainability)***

The City of Gulf Shores, Alabama
Fiscal Year 2024 Budget

CITY SCHOOL BOARD LANDSCAPING	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	136,622	155,598	175,900	189,254	8%	**191,144**
Operations	51,620	62,395	66,122	82,122	24%	**84,122**
Capital Outlay	0	0	66,750	45,000	n/a	**0**
Parks Total	**188,242**	**217,993**	**308,772**	**316,376**	**2%**	**275,266**

Parks Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Landscape Crew Leader	1	1	1	1
Landscape Ground Worker	1	1	1	1
Total Personnel	**2**	**2**	**2**	**2**

Major Accomplishments:

1. Upgraded irrigation for around covered batting cages and high school practice field ***(Sustainability)***
2. Added new sod to middle school practice field. ***(Sustainability)***
3. Assisted with the construction of new classrooms at the elementary school. ***(Progressive Education)***

Goals:	**2022 Actual**	**2023 Budget**	**2024 Target**
Landscape Maintained (acres)	44	44	44
Wells Maintained	3	3	3
Irrigation Systems	3	3	3

Objectives:

1. Develop maintenance plan for new Eco Center. ***(Sustainability)***
2. Help design and build new maintenance facility. ***(Prosperity)***
3. Add irrigation to the elementary school parking lot. ***(Sustainability)***

CITY STORE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	99,479	92,975	117,053	126,152	8%	**129,937**
Operations	117,661	148,390	81,710	128,410	57%	**128,410**
Capital Outlay	0	0	0	0	n/a	**0**
CITY STORE Total	**217,140**	**241,365**	**198,763**	**254,562**	28%	**258,347**

CITY STORE Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Retail Operator Coordinator	1	1	1	1
Program Assistant <20 hrs.week	3	3	3	3
Total Personnel	**4**	**4**	**4**	**4**

Major Accomplishments:

1. City Store sales exceeded operational costs returning money to the general fund to help offset recreational programming expenses. ***(Sustainability)***
2. Introduction of new and expanded product lines creating more sale opportunites. ***(Prosperity)***
3. Started Maker's Series project to highlight locally made products available in the City Store. ***(Prosperity)***
5. Implemented bar codes for merchandise to aid in the inventory process. ***(Sustainability)***
6. Updated door counters with camera capability providing additional surveillance and accuracy of foot traffic at the City Store ***(Sustainability)***

Goal:	2023 Actual	2023 Budget	2024 Target
On-Site Store Visits	14,000	12,000	14,000
Sales - counter	4,825	4,000	5,000
Sales - web-based	165	250	175
City Store Website Visits	11,830	14,000	14,285

Objectives:

1. Signage for the City Store building. ***(Community Planning)***
2. Develop an annual plan with the Marketing Coordinator to promote the City Store. ***(Sustainability)***
3. Introduce 4 new merchandise item designs. ***(Propsperity)***
4. Provide outlet sales as part of new City produced events. ***(Prosperity)***

Public Works Department Functions:
Fiscal Year 2024 Budget

The Public Works Department provides beachside trash/recycling services as well as maintains the City's numerous public facilities, municipal buildings, public beaches, landscaping, City streets, City rights-of-way, City vehicles, equipment and the City's storm water systems. Public Works is comprised of the Recycle and Sanitation, Streets, General Services, Custodial, Landscape, and Maintenance Divisions.

The Recycle and Sanitation Division works to ensure that The City of Gulf Shores continues to be a steward for the environment and amplify the voice and vision of the City's "Green" initiative. In 2022, the Public Works Department created the Recycle and Sanitation Division, which is responsible for recycle operations, including educating the City about the benefits of recycling and providing resources to residents with the goal of improving the City's recycling initiatives and reporting methods. The Recycle and Sanitation Division is also responsible for debris-pickup routes, street sweeping, litter patrol and the oversight of the *Leave Only Footprints* Ordinance. Overall, as the City grows, The Public Works Department is working to help citizens reduce their environmental footprint. By creating a specialized Division for Recycle and Sanitation, the City can continue to lead by example and showcase the City of Gulf Shores' passion for ecotourism (responsible travel that conserves the environment, sustains the well-being of the local people, and boosts interpretation and education, as cited on ecotourism.org).

The Street Division's daily tasks include addressing drainage issues, mosquito control, City-wide mowing, special projects/events, signs, traffic control, pot holes and other street-related tasks.

The General Services Division oversees the daily operations of the Department, beachside trash and City-wide recycling programs and logistical support for large City-sponsored events. In addition, the General Services Division provides critical information to our citizens related to trash collection, residential garbage collection, recycling and other utility information.

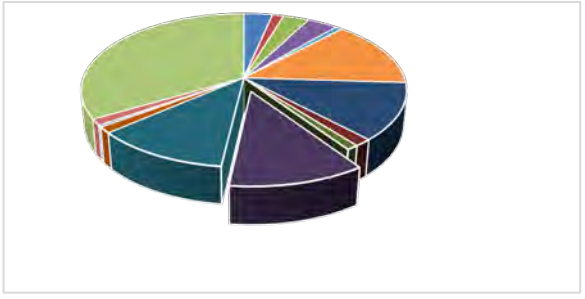
The Custodial Division works to keep our municipal buildings clean and safe. Additionally, they work hard in maintaining the cleanliness of all of our public beach facilities. The Custodial Division also provides critical support to other departments for large City-sponsored events including sporting events, concerts and group rentals.

The Landscape Division designs, installs and maintains all landscaping in the rights-of-way and at all City facilities. In addition, the Landscape Division designs and installs irrigation for all municipal facilities. They also sponsor the Green Industry/Environmental Science Academy at the High School.

The Maintenance Division is responsible for both the new construction and remodeling of City facilities, monitoring and maintaining the daily mechanical operations that encompass all City buildings, vehicles and equipment, and monitoring and repairing traffic signals throughout the City. The Maintenance Divison ensures that City facilities continue to run smoothly so that we can serve the public in the best way possible.

Gulf Shores City School involvement is a role the Public Works team is proud to be part of. From overseeing construction projects and design elementts to assisting with projects hands-on, the Public Works team has been an integral part in the GSES addition and building rennovation projects.

Expenditure Budget 2024
$ 8,554,120
11.7% of General Government



PUBLIC WORKS GENERAL SERVICES	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	409,279	440,968	419,279	457,565	9%	**471,065**
Operations	12,720	124,940	82,330	94,930	15%	**94,930**
Capital Outlay	0	0	0	0	0%	**100,000**
PW General Services Total	**421,999**	**565,908**	**501,609**	**552,495**	10%	**665,995**

Public Works General Services Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	
Director	1	1	1	1	
Management* Analyst	1	1	1	1	*New Title
Administrative Assistant I	1	1	1	1	
Administrative Assistant III	1	1	1	1	
Courier	1	1	1	1	
Total Personnel	**5**	**5**	**5**	**5**	

Major Accomplishments:

1) Completed Elementary School building 200/300 renovations in time for the 2023-2024 school year.
2) Continued to support the Leave Only Footprints Ordinance by educating the public on policies and procedures to continue to care for and respect our environment.
3) Worked to inform the public and school board of school-related construction project progress throughout the process.
(Education for all major accomplishments)

Goals:	Units	2022 Actual	2023 Budget	2024 Target
Materials Recycled	Tons	1,698	2,038	2,445
Streets Maintained	Miles	91.6	112	134.10
Special Events Support	Hours	667	814	976
Sidewalk Repairs	Linear Feet	1,003	1,204	1,444
Street Sweeping	Miles	9,608	11,530	13,836

Objectives:

Public Works will continue to serve residents, visitors, and the environment alike by responding to concerns and continuously looking for ways to improve the quality of life for all. Public Works will continue to expand to better serve a growing population and the environment simultaneously.
(Environmental Sustainibility)

PUBLIC WORKS CUSTODIAL	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	417,995	386,844	507,793	515,992	2%	**519,932**
Operations	87,976	93,510	84,750	84,750	0%	**84,750**
Capital Outlay	26,561	0	0	0	n/a	**10,000**
PW Custodial Total	**532,532**	**480,354**	**592,543**	**600,742**	1%	**614,682**

Public Works Custodial Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Supervisor	1	1	1	1
Facility Maintenance Worker	6	6	6	6
Facility Maintenance Worker Sr	2	2	2	2
Total Personnel	**9**	**9**	**9**	**9**

Major Accomplishments:

1) Carpet cleaning at the Police Department, School Board, Activity Center, Civic Center.
2) Installed new stainless wall guards for hand dryers in Sims Park restrooms and Mo's Landing.
3) Installed Sunscreen dispensers in Beachfront bath houses.
4) Pressure washed head walls on east 2nd St.

(Environmental Sustainibility for all Major Accomplishments)

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Reduced Paper Towel Usage	Cases	14	13	10
Reduced Disinfectant Chemical	Gallons	414	384	354
City Events Supported	Each	80	91	102
Work Orders Completed	Total	21	27	33

Objectives:

Focus on sustainability. This includes using less paper towel products and chemical disinfectants and products that have a negative impact on the environment.

Continue to support City events by providing a clean environment for all to enjoy.

Enhance the overall quality of life for visitors and residents through clean, safe, and sanitary facilities.
(Environmental Sustainibility for all Objectives)

PUBLIC WORKS LANDSCAPE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	947,078	928,324	829,025	975,221	18%	**1,004,478**
Operations	193,358	237,679	185,620	201,444	9%	**197,230**
Capital Outlay	82,912	125,048	0	206,300	n/a	**123,000**
PW Landscape Total	**1,223,348**	**1,291,051**	**1,014,645**	**1,382,965**	36%	**1,324,708**

Public Works Landscape Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Supervisor-Horticulture	1	1	1	1
Crew Leader	1	1	1	1
Landscape Worker Senior	4	4	4	5
Landscape Worker 2	0	0	0	3
Landscape Worker	4	4	4	1
Total Personnel	**10**	**10**	**10**	**11**

Major Accomplishments:

1) Installed irrigation, landscaping and sod for the new Classroom Addition at the Elementary School.
2) Planted 1,000 Sand Pine Seedlings along Fort Morgan Bike Trail to replace Sand Pines destroyed during Hurricane Sally in 2022.
3) Relocated Oak Trees from Coastal Gateway Blvd to Gulf Shores High School.
4) Installed irrigation, landscaping and sod for new Pickle Ball Courts at Sportsplex.

(Environmental Stewardship for all Major Accomplishments)

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Annuals Planted	Each	45,000	47,000	49,000
Multi-Use Trails Maintained	Miles	23	29	35
Landscape Beds Maintained	SF	132,000	134,640	161,568
New Trees Planted	Each	100	140	180

Objectives:

Continue to promote the use of “Green” landscape products and continue to adopt environmentally-responsible practices.

Continue to enhance the quality of life and sustainability of the community by improving the landscaping throughout the City, and utilizing low-impact design methods.

(Environmental Stewardship for both Objectives)

The City of Gulf Shores, Alabama
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PUBLIC WORKS **Recycle and Sanitation**Expenditures	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Personnel	0	0	698,000	805,739	n/a	**857,679**
Operations	0	0	361,480	363,980	n/a	**363,980**
Capital Outlay	0	0	189,874	133,300	n/a	**0**
PW Recycle & Sanitation Total	**0**	**0**	**1,249,354**	**1,303,019**	n/a	**1,221,659**

Public Works Recycle and Sanitation Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Supervisor-Recycle Sanitati	0	0	1	1
Equipment Oper I	0	0	4	4
Equipment Oper II Equipment	0	0	3	3
Oper III	0	0	2	2
Senior Operator	0	0	1	1
Total Personnel	**0**	**0**	**11**	**11**

Major Accomplishments:

1) Processed over 668,129 lbs. of combined recycled goods
2) Worked with Gulf Shores Landfill to prepare a safer dumpsite area exclusively for Gulf Shores City trucks to reduce damage and repair cost to city equipment
3)Asphalted the recycle processing work area for a cleaner workspace and waste reduction.

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Educational Events/Opportunities	Number of Events	10	10	10
Yard Debris Collected	Tons	590	602	614
Leave Only Footprints Debris Collected	Tons	568	579	591

Objectives:

1. Maintain operations at Recycle Center as well as trash/recycle operations at various other locations such as the beach, Elementary and High Schools, the State Park, major events, and other various City locations.
2. Collect and record up-to-date recycle statistics and improving current reporting methods.
3. Spread knowledge and resources to community with the goal of improving participation in city-wide recycling, with a special focus on City Schools and improving recycling education.
4. Schedule and maintain City Debris Pickup routes, as well as picking up trash collected by Beach Patrol as part of the *Leave Only Footprints Ordinance,* and disposing/recycling those materials.

PUBLIC WORKS STREETS	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	1,494,196	1,610,511	1,003,813	1,070,825	7%	**1,088,205**
Operations	1,361,959	1,362,949	831,520	765,520	-8%	**765,520**
Capital Outlay	486,730	1,214,315	1,029,000	1,513,700	47%	**1,555,000**
PW Streets Total	**3,342,885**	**4,187,775**	**2,864,333**	**3,350,045**	17%	**3,408,725**

Public Works Streets Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted	
Supervisor-Streets	1	1	1	1	
Crew Leader	1	1	0	0	
Mosquito Control			1	1	
Detail Maintenance Worker	1	0	0	0	
Equipment Oper I	8	11	7	7	(See Recycle/Sanitation)
Equipment Oper II	6	7	3	3	(See Recycle/Sanitation)
Equipment Oper III	4	4	4	4	(See Recycle/Sanitation)
Recycle/Oper I	2	2	0	0	(See Recycle/Sanitation)
Total Personnel	**23**	**26**	**16**	**16**	

Major Accomplishments:

1) Completed drainage project and addition of a drain pipe in Craft Farms neighborhood on Blue Heron Drive.
2) Assisted with land clearing project for the new Justice Center
3) Class B CDL licenses acquired by 4 new employees from Coastal Alabama Community College.
(Environmental Stewardship for all Major Accomplishments)

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Drainage Ditches Cleaned	Linear Feet	14,000	20,000	30,000
Potholes Paved	Tons Asphalt	47	48	49
Mosquito Spraying	Acres	65,300	66,606	67,938
Sign Replacement	Each	98	100	102

Objectives:

Continue to serve citizens by addressing drainage, mowing, mosquito and sign and street maintenance City-wide.
Continue to provide training and expand empoloyee skillset to better serve the community.
(Environmental Stewardship for all Objectives)

PUBLIC WORKS MAINTENANCE	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	2025 Projected
Expenditures						
Personnel	726,576	782,440	772,121	830,854	8%	**855,780**
Operations	604,068	472,081	471,400	473,900	1%	**473,900**
Capital Outlay	0	37,500	0	60,100	n/a	**186,000**
PW Maintenance Total	**1,330,644**	**1,292,021**	**1,243,521**	**1,364,854**	10%	**1,515,680**

Public Works Maintenance Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
Supervisor Maintenance	1	1	1	1
Facility Maintenance Tech	3	3	3	3
Vehicle/Equipment Mechanic	2	2	2	2
Facility Maintenance Senior	1	1	1	1
Vehicle Maintenance Tech Sr	1	1	1	1
Fleet Manager	1	1	1	1
Total Personnel	**9**	**9**	**9**	**9**

Major Accomplishments:

1) Built a Christmas decor storage facility to better care for decor items.
2) Constructed a green house at landscape facility to house annuals.
3) Constructed hand rails and pickets at 6th St Beach Access.
4) Completely rewired, controls and Stadium LEDs for small field, Sims Park.
5) Assisted with Gulf Shores Elementary School projects and Cumaru Fences.

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Total Energy Savings to Date:	Dollars	14,519	14,809	15,106
LED Lights Installed	Each	305	311	317
Total Auto-Switches In City	Each	35	36	36
Work Orders Completed	Each	1,219	1,300	1,326

Objectives:

Continue to work to increase efficiency at all City facilities while working to adopt eco-friendly practices and finding solutions to maintenance problems. By doing such, the City's facilities will better serve the Community's needs, provide cost savings, and allow the City to decrease its environmental footprint.

The Maintenance Division plans to install smart thermostats in all of the buildings to provide cost savings and conserve and reduce energy used.

(Environmental Stewardship for all Major Accomplishments and Objectives)

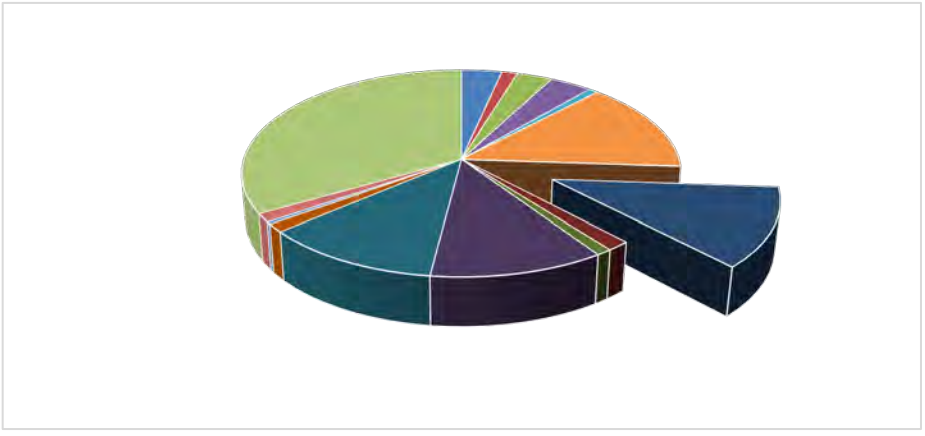
Engineering Department Functions:
Fiscal Year 2024 Budget

The Engineering Department provides civil engineering services for the City, assists Community Development by providing engineering reviews and civil inspections for all commercial, multi-family and residential developments, administers municipal capital improvement projects, and maintains all of the traffic control systems within the corporate limits.

The Engineering Department develops short-term & long-term infrastructure improvements to keep up with growth, oversees beach renourishments, performs occasional in-house engineering design, provides civil engineering plan reviews for commercial, multi-family and residential developments, and administers Land Disturbing and Utility Permits. Engineering also develops and administers the City Franchises for commercial and residential waste. In addition, the administrative staff provides critical information to our citizens related to traffic, stormwater, trash collection, residential garbage collection, recycling and other utility information.

The Construction Division administers municipal capital improvement projects. Construction works with the City Engineer/officials/staff and residents to develop capital improvement projects and budgets for adoption in the 10-Year Capital Improvement Plan. Once adopted, Construction coordinates with architects/engineers/staff to develop plans/specifications, selects a contractor, and implements the project. During project construction, they oversee and administer all construction-related purchasing, invoicing, and inspections. Construction also provides inspections of commercial, multi-family and residential developments.

The Transportation Division maintains all of the traffic control systems within the corporate limits. They work with the City Engineer and ALDOT to calibrate and repair the numerous traffic control systems within the corporate limits to insure they operate at optimal efficiency. Transportation also provides critical traffic count and level of service data to the City Engineer to assist with infrastructure planning and economic development.



Expenditure Budget 2024
$ 942,293
1.3% of General Government

ENGINEERING	2021 Actual	2022 Actual	2023 Amended Budget	2024 Council Adopted	% Change 2023 to 2024	**2025 Projected**
Expenditures						
Personnel	570,468	595,995	659,969	706,643	107%	**707,657**
Operations	125,683	109,709	128,950	203,950	158%	**203,950**
Capital Outlay	127,840	0	40,000	31,700	n/a	**45,000**
PW Engineering Total	**823,991**	**705,704**	**828,919**	**942,293**	114%	**956,607**

Public Works Engineering Personnel

Positions	2021 Actual	2022 Actual	2023 Budget	2024 Adopted
City Engineer	1	1	1	1
Inspector	1	1	1	1
Administrative Assistant III	1	1	1	1
Administrative Assistant (PT)	1	1	1	1
Construction Mgr.	1	1	1	1
Transportation Tech Senior	1	1	1	1
Transportation Techs	1	1	1	1
Total Personnel	7	7	**7**	7

Major Accomplishments:

1. Continued implementation of Vision 2025 with the completion of Medical Village Phase I and Medical Village Phase II. ***(Transportation)***
2. Completed construction of Beach Walking District Phase I to promote walkability to improve physical health and reduce carbon pollution by minimizing vehicular usage. ***(Community Planning)***
3. Constructed bike lanes along West Fairway Avenue to connect community to Ft. Morgan Trail.
4. Installed playground shade sails at Meyer Park and Gulf Place to promote year-round physical excercise for children. ***(Community Planning)***

Goals:	**Units**	**2022 Actual**	**2023 Budget**	**2024 Target**
Transportation Improvements	Dollars	$7,541,218	$19,784,000	$40,789,000
Sidewalks Constructed	Linear Feet	5,800	4,200	18,450
Streets Resurfaced	Miles	4.97	2.63	3.65
Bike Lane Constructed	Linear Feet	7,200	0	32,000

Objectives:

To achieve Vision 2025 goals by the continued implementation of transportation improvements and enhance the quality of life for residents through the construction of public facilities.
(Community Planning and Transportation)

CITY OF GULF SHORES, ALABAMA
EXPENDITURES BY CATEGORY
PROJECTED BUDGET YEAR ENDING DECEMBER 31, 2025

Department	Personnel	Operations	Capital	Debt Service	Transfers	Total
General Fund:						
Executive	1,353,801	1,001,649	-			2,355,450
Human Resources	856,140	122,258				978,399
Financial Services	1,025,538	1,279,770				2,305,308
Finance & Administration	889,654	2,084,591	-			2,974,245
Municipal Court	569,670	13,350				583,020
Police	8,292,988	1,327,601	783,000			10,403,589
Fire & EMS	7,436,889	1,026,340	530,000			8,993,229
Planning and Zoning	873,846	254,924	-			1,128,770
Building	652,367	66,700	44,550			763,617
Recreation & Cultural Affairs	400,363	71,230	60,000			531,593
Special Events & Programs	561,633	394,399	102,000			1,058,032
Library	694,455	106,710	102,000			903,165
RCA - Bodenhamer	2,402,377	594,057	515,000			3,511,434
RCA - Sportsplex	857,757	545,610	1,441,000			2,844,367
RCA - Parks	548,112	174,713	33,000			755,825
RCA - School Landscaping	191,144	84,122	-			275,266
RCA - City Store	129,937	128,410	-			258,347
Public Works - General Services	471,065	94,930	100,000			665,995
Public Works - Custodial	519,932	84,750	10,000			614,682
Public Works - Landscaping	1,004,478	197,230	123,000			1,324,708
Public Works - Streets	1,088,205	765,520	1,555,000			3,408,725
Public Works - Maintenance	855,780	473,900	186,000			1,515,680
PW - Recycle & Sanitation	857,679	363,980	-			1,221,659
Engineering	707,657	203,950	45,000			956,607
Airport Authority	287,013					287,013
Appropriations		952,138				952,138
Transfers Out					25,218,994	25,218,994
General Fund Totals	33,528,479	12,412,833	5,629,550	0	25,218,994	76,789,856
% of Total	44%	16%	7%		33%	
Other Funds:						
Special Revenue						
Designated Taxes		35,000			655,000	690,000
Impact Fees		150,000	1,429,000			1,579,000
Beach Restoration & Projects	1,822,854	351,800	302,360			2,477,014
Capital Improvements-Fund 38			42,852,100			42,852,100
Storm Damage Fund		323,000	-			323,000
Capital Projects NonTax Fund 40			22,579,000			22,579,000
Capital Projects Taxable Fund 42			45,236,885			45,236,885
Debt Service				24,637,636		24,637,636
Subtotal Other Funds	1,822,854	859,800	112,399,345	24,637,636	655,000	140,374,635
Grand Total	**35,351,333**	**13,272,633**	**118,028,895**	**24,637,636**	**25,873,994**	**217,164,490**

Forecast Summary:

Personnel expenses are projected to increase 3% from 2023 to 2024 due to wages rising due to inflation. Operating Expenses are projected to increase by 2% in 2024 due to inflation as well. Debt Service will increase in 2025 by 4% based on the debt schedule adjusted with 2022 $47 million debt payments added which begin in 2025. Capital expenses are projected to be $118 million based on the 10 year capital plan, primarily funded with borrowed funds.

Pages **94 and 95** contain the City of Gulf Shores Revenue, Expense and Reserve Funds usage projected from 2023 to 2033. An increase of $2.5 million in General Fund revenues is projected for 2023 due to a Lodging Tax increase of 2% in September 2022 and 1% in September 2023. An increase of twelve percent in revenue is projected for 2024 (due to the Lodging Tax increase; full year of collections), five percent for 2025 and three percent to 2033. Expenses net of debt service are projected to grow 9.1% for 2024; 6% for 2025; 2% for 2026 then 3% through 2033. Debt service is estimated at between $18.5 to $27.9 million annually, which may increase depending on the amount of advance payments on existing lines of credit. Reserve targets are 70% cash reserves to be maintained through 2033. The reserve projection is conservative as the City has currently exceeded reserves at 70% of General Fund Expenditures.

Schedule 1
City of Gulf Shores
Operating Indicators by Function/Program

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Building permits issued	657	610	586	782	896	1,295	998	1,879	2,131	1,477
Building inspections conducted	1,951	2,172	2,337	3,098	3,914	6,246	7,602	5,783	7,590	8,071
Business Licenses issued	10,562	7,164	7,551	7,974	8,392	8,555	8,658	8,741	9,175	9,443
Police										
Physical arrests	1,602	1,280	1,510	2,048	1,879	1,831	970	994	1,455	1,652
Traffic violations	1,997	1,500	1,595	2,029	2,058	2,124	1,539	1,021	1,652	1,367
Officers	43	43	45	47	47	50	50	51	52	52
Fire										
Emergency responses	2,972	2,903	3,073	3,146	3,149	3,297	3,090	3,335	4,195	3,811
Fires extinguished	92	64	72	83	54	63	72	71	77	74
Community Risk Reduction*	1,200	1,800	1,800	1,975	1,950	1,650	2,110	1,160	2,098	3,265
Full time staff	43	43	43	44	46	48	55	56	56	66
Seasonal Lifeguards / Rangers	0	0	0	0	0	0	34	34	34	34
Part-time Firefighters	8	8	8	10	4	0	0	0	0	7
Engineering										
Street resurfacing (linear feet)	10,560	3,455	12,270	8,200	8,100	5,510	8,960	31,500	12,550	26,256
Sidewalks (linear feet)				1,600	10,760	3,265	4,950	267	4,467	3,403
Bike Lanes (linear feet)**				780	2,800	40,800	11,800	19,200	9,420	7,200
Multi-use path resurfacing									17,700	0

*2014 increase due to better data collection and the 2014 Inspection Ordinance. Community Risk Reduction includes: All inspections (Fire Code, New Construction, and Building Inspections), Business License renewal, Fire & Life Safety Education, ARFF/Airport Safety, Plans review. Fire & Life Safety Education includes: Beach Safe, Fire Prevention Week at the schools, Harvest Festival, Day Care facilities, SPARC Summer Camp, and Home Safety Visits/Smoke Alarm installations.

**2018 includes improved bike lanes on Beach Boulevard; 2020 includes Coastal Gateway Blvd, West Lagoon Ave and West 2nd Street

Schedule 2
City of Gulf Shores
Capital Asset Statistics by Function/Program
Past Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Stations	1	1	1	1	1	1	1	2	2	2
Fire Stations	4	4	4	4	4	5	5	5	5	5
Parks and recreation										
Football/Track Stadium	1	1	1	1	1	1	1	1	1	1
Softball/Baseball fields	15	15	15	15	15	15	15	15	15	15
Soccer field	1	1	1	1	1	1	1	1	1	1
Parks	8	8	8	8	8	8	8	8	8	8
Tennis Courts	18	18	18	18	18	18	18	18	18	18
Pickleball Courts	0	0	0	0	0	0	0	0	0	12
Basketball Courts	2	3	3	5	5	5	5	5	5	5
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Gymnasium	2	2	2	2	2	2	2	2	2	2
Transit - minibusses	5	5	5	5	5	3	3	3	3	3
Public Works										
Maintained Streets (miles)	69.27	74	74	75.67	84.22	84.22	85.78	89.9	90.5	90.6
Traffic Signals	24	24	24	24	24	25	25	27	27	27
Streetlights	2,234	2,234	2,234	2,403	2,403	2,449	2,422	2,617	2,670	2,558

Schedule 3
City of Gulf Shores
Population

Census Year	City of Gulf Shores
1960	356
1970	909
1980	1,349
1990	3,261
2000	5,044
2010	9,741
2011	9,982
2012	10,118
2013	10,765
2014	10,963
2015	11,131
2016	11,689
2017	11,809
2018	12,517
2019	12,757
2020	15,014
2021	15,736
2022	16,193

Per Capita Income

	1979	1989	1999	2010	2019	2020	2022
Gulf Shores	7,761	17,414	24,356	28,522	37,108	34,792	36,020
State of Alabama	5,894	11,486	18,189	22,984	27,928	28,934	30,458

Median Family Income

	1989	1999	2010	2019	2020	2022
Gulf Shores	34,257	51,862	45,801	53,476	53,209	53,048
State of Alabama	28,688	41,657	42,081	50,536	52,035	54,943

Source: United States Bureau of the Census Quick Facts

Schedule 4
Unemployment Rates

	2013	2014	2016	2018	2020	2021	2022
Baldwin County	5.80%	6.10%	5.40%	3.60%	5.60%	2.70%	2.40%
Alabama	6.44%	6.80%	5.98%	3.90%	6.00%	3.10%	2.58%

Source: Alabama Department of Labor - data not available for the City of Gulf Shores, only Baldwin County

Schedule 5
City of Gulf Shores
Principal Employers

Top Ten Rank	Employer	Total Employees	Full-Time	Part-Time
1	The Lodge at Gulf State Park	600	275	325
2	The Hangout	538	294	244
3	City of Gulf Shores	318	289	29
4	Wal-Mart	313	250	63
5	Gulf Shores City Schools	305	270	35
6	Lulu's Gulf Shores	267	155	112
7	Waterville	215	12	203
8	Rouse’s Enterprises	210	85	125
9	Publix Alabama	158	95	63
10	Gulf State Park	96	85	11

*Employee numbers as reported on City business licenses, and City of Gulf Shores and City Schools from respective HR departments.

Schedule 6

City of Gulf Shores

Property Tax Levies and Collections (Unaudited)

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Year	Taxable Property Assessed Valuation	Current Collections	Subsequent Collections	Total Collections	Percent Parcels Paid
2022	4,898,847	1,020,593,160			-	
2021	4,077,122	818,167,820	4,074,468	0	4,074,468	99.93%
2020	3,931,508	790,117,460	3,930,206	97	3,930,303	99.96%
2019	3,658,541	734,155,980	3,652,684	3,992	3,656,676	99.83%
2018	3,327,805	668,109,200	3,326,030	339	3,326,369	99.94%
2017	3,074,056	616,090,320	3,071,391	1,606	3,072,997	99.91%
2016	2,822,072	566,085,720	2,820,939	380	2,821,319	99.95%
2015	2,666,050	534,967,860	2,664,330	466	2,664,796	99.93%
2014	2,491,031	499,994,940	2,487,820	1,389	2,489,209	99.87%
2013	2,390,195	478,341,860	2,385,827	1,288	2,387,115	99.81%

	Levy Rate
State of Alabama	6.5 mills
City of Gulf Shores	5 mills
Baldwin County:	
General	5 mills
Schools	9 mills
Roads and Bridges	2.5 mills
Special School District	3 mills
Fire	1.5 mills
Health	.5 mills
Total	**33 Mills**

Schedule 7
City of Gulf Shores
Principal Property Taxpayers
Current Year and Ten Years Ago

	2023			2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Mid America Apartments LP	9,600,020	1	1.31%			
100 Emerald Greens LLC UC Funds	$ 8,998,420	2	1.23%			
Baldwin Co Electric	7,443,800	3	1.01%	4,341,940	2	0.68%
Regency Place LLC	7,151,220	4	0.97%			
Terry Elkins	6,708,200	5	0.91%			
21300 Sweetwater LLC	5,258,960	6	0.72%			
Villas at Bon Secour	4,894,460	7	0.67%			
100 Emerald Greens LLC	3,915,100	8	0.53%			
Weir LLC	3,725,640	9	0.51%			
East Beach Partners LLC	3,675,820	10	0.50%	-		0.00%
The Links at Gulf Shores				4,594,360	1	0.72%
The Links at Gulf Shores LP				3,897,200	3	0.61%
Colonial Realty Limited Partnership				3,230,580	4	0.51%
Walmart Real Estate Business Trust				2,746,420	5	0.43%
Beach Place Development LLC				2,253,600	6	0.35%
Target Corporation				2,076,900	7	0.33%
Gulf Shores Riviera LLC				1,773,260	8	0.28%
Seawind Development Co LLC				1,666,820	9	0.26%
Gulf Telphone Company				1,733,200	10	0.27%
Total Assessment (All GS)	$ 734,155,980		7.05%	$ 635,336,040		4.46%

Source: Baldwin County Revenue Commissioner's Office.

CITY OF GULF SHORES
FINANCIAL POLICIES
NOVEMBER 2023

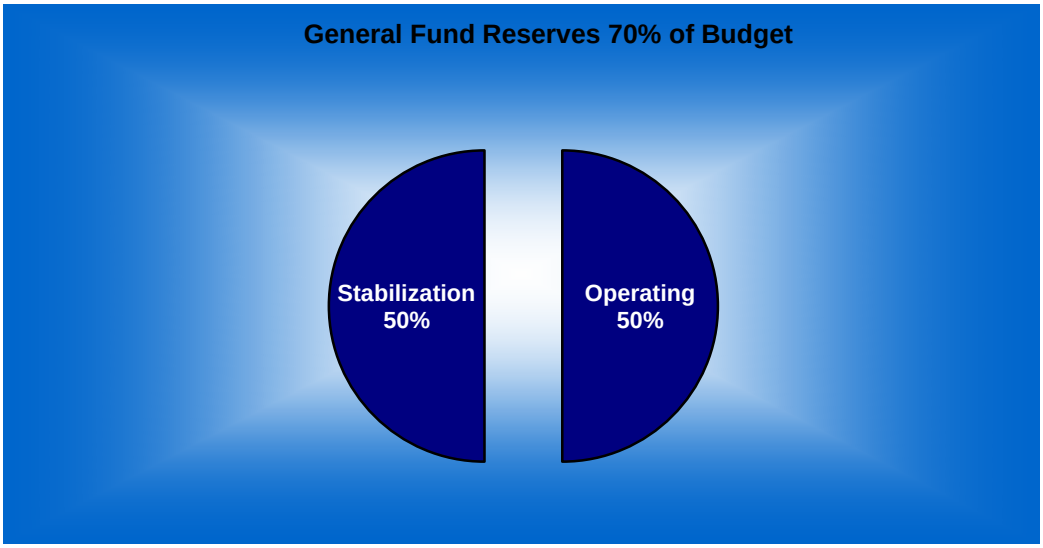
FINANCIAL PLANNING POLICIES

The City of Gulf Shores Financial Policies are updated annually for on-going relevance and adherence to mandates. On a weekly basis cash reports to reserve targets are generated to ensure reserve targets are being met. The cash reports are forwarded to the Mayor and City Administrator. The cash reports targets are updated with any budget amendment change.

Fund Balance Reserve Account – Stabilization and Operating Funds

The City of Gulf Shores will build, through prudent financial management, a cash reserve equal to seventy percent of the General Fund Operating Budget. The General Fund Stabilization Reserve will enable the city to withstand fluctuations in tourism revenue streams related to the nearby travel industry and provide a stabilized fiscal environment to maintain and enhance bond ratings allowing the city to borrow at competitive rates. Of the seventy percent General Fund reserves, half will be maintained as an Operating Reserve, including funds for beach renourishment and for pension liability. The Operating Reserve will enable the City to continue operations in the event of an emergency or disaster until other funds may be received. The long term impacts of having Financial Policies are ability to withstand natural or man-made disasters, borrow for needed infrastructure repair/improvements at better rates and make the community a more attractive place to live and visit with adequate public safety personnel and equipment.

The City of Gulf Shores will maintain risk management reserves to provide for liabilities incurred for workers' compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement. It is the policy of the City to maintain a General Fund Reserve at a minimum of 70% of General Fund Expenditures in order to offset fluctuations in revenue streams related to the tourist industry, for beach renourishment and to cover the pension liability. Additionally, the General Fund balance protects the City from having to reduce service levels or raise taxes and fees due to temporary revenue shortfalls, economic downturns or unpredicted one-time expenditures for emergencies or disasters. For 2024 the total General Fund Reserves target is $51.6 million equivalent to seventy percent of the $73.65 million budget. Operating reserves target for 2024 is $25.8 million (1/2 of target) and Stabilization Funds target is $25.8 million.



Operating/Capital Expenditure Accountability

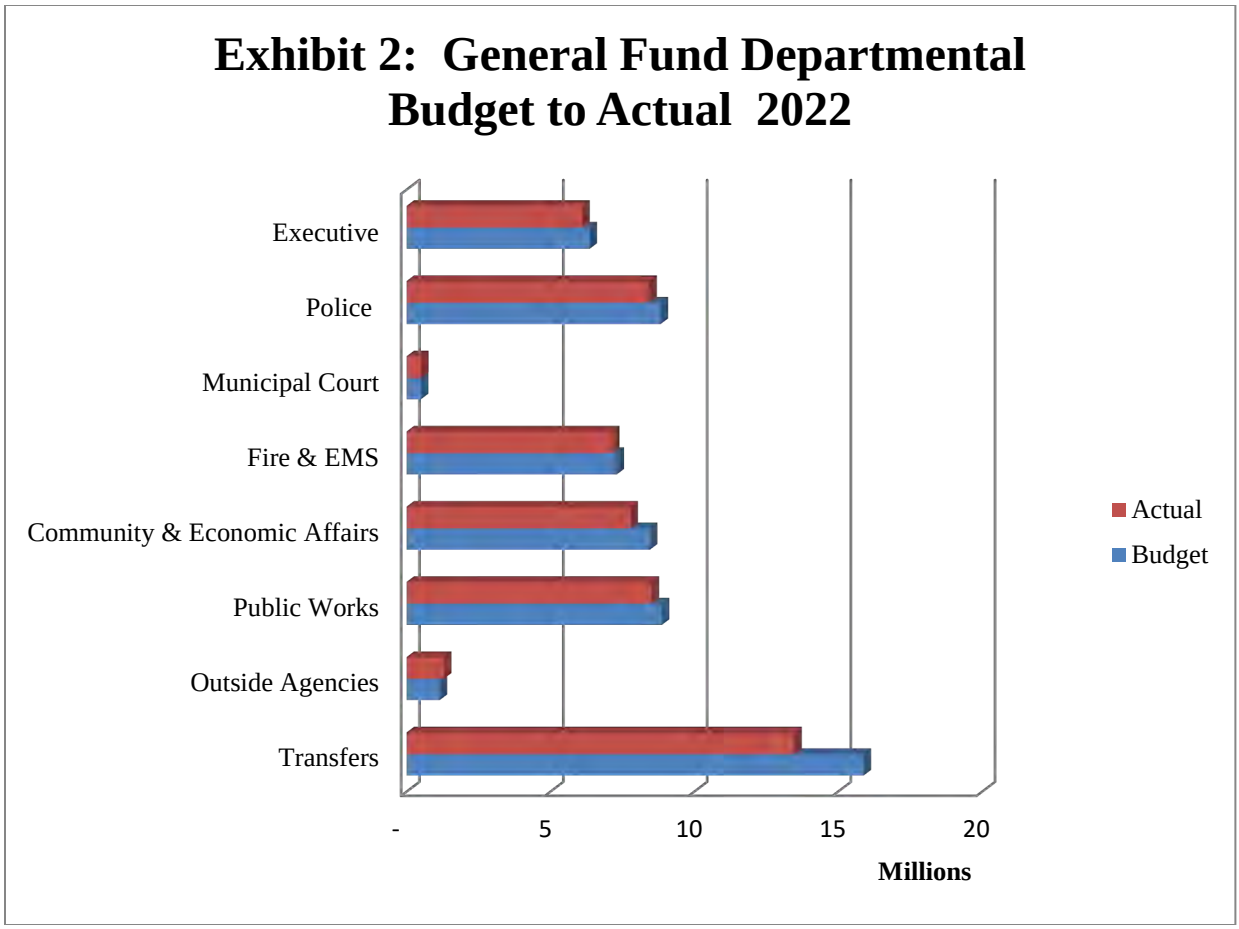
Actual expenditures to budget are compared on a monthly basis. The City Council Finance Committee receives a summary report quarterly of revenues and expenditures compared to budget and the City Administrator receives a detailed report monthly. Department heads are responsible for monitoring their own division(s) budget(s) and should notify the City Administrator should their departments be in jeopardy of overspending budgeted funds. Justification may be made or, due to unforeseen emergencies/contingencies, amendments to the budget will be prepared for City Council consideration. Departmental heads with budgets overspent at the end of the year will be counseled by the City Administrator to take action to prevent future over-expenditures from occurring. The City Administrator informs the Council of measures taken by the departments.

The City of Gulf Shores major expenditures for the most recent fiscal year distribution by category are: Public Safety (Police, Fire and Court) 30.2% of expenditures; Operating Transfers for Debt Service at 25.3%; Outside Agencies 2.4%; Public Works at 16%; Community & Economic Affairs 14.6%; and Executive 11.5%.

The following table and graph are expenditures by category compared to budget for the most recent fiscal year end 2022.

General Fund Departmental Budget to Actual 2022

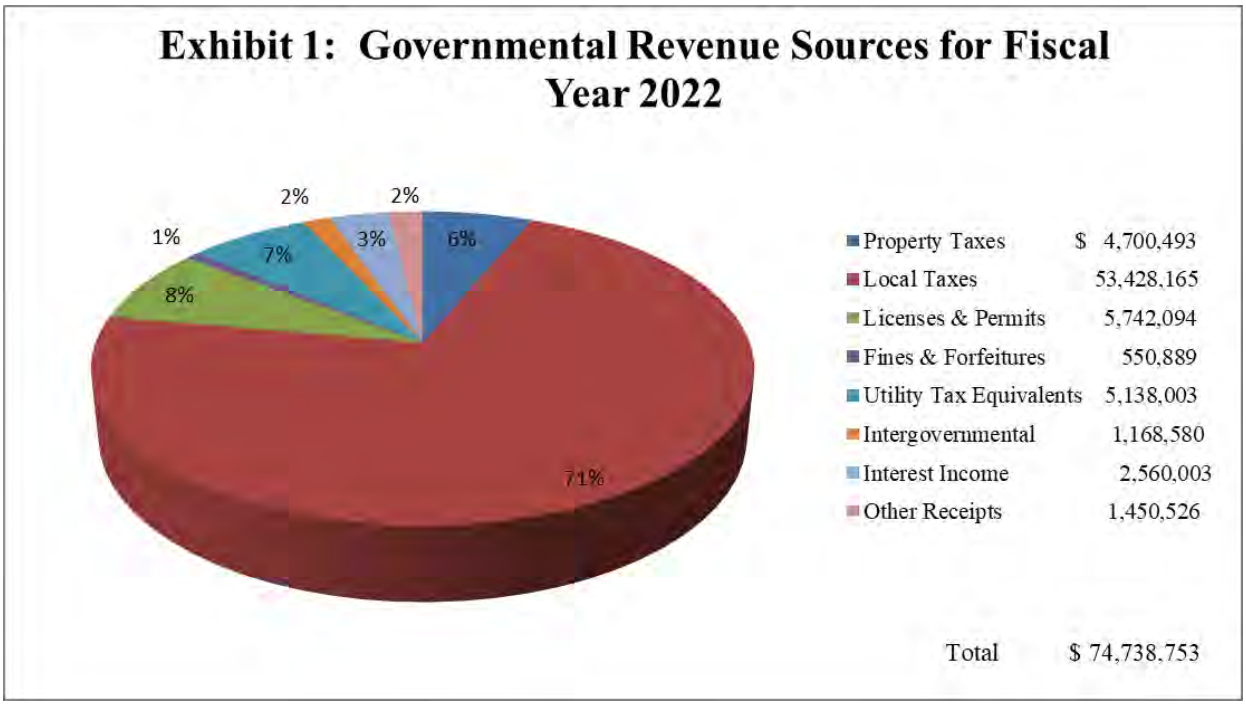
	Budget	Actual	% of total expenses
Transfers	15,890,357	13,483,822	25.3%
Outside Agencies	1,152,152	1,300,831	2.4%
Public Works	8,875,607	8,521,261	16.0%
Community & Economic Affairs	8,459,508	7,786,220	14.6%
Fire & EMS	7,304,382	7,142,930	13.4%
Municipal Court	498,774	504,782	0.9%
Police	8,832,141	8,446,520	15.8%
Executive	6,362,334	6,110,697	11.5%
Total	57,375,255	53,297,063	100%



REVENUE POLICIES

Revenue Diversification

The City of Gulf Shores has a wide variety of revenue streams that supply the City's General Fund and other operations. The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other fund accounts. Property taxes comprise approximately eight percent of General Fund revenues. Local Taxes are sixty-nine percent of General Fund Revenues. Licenses and Permits are nine percent of General Fund Revenues. Other City tax revenues include Fines/Forfeiture at one percent; Utility Tax Equivalents at four percent; Intergovernmental Income at two percent; and Other Receipts/Financing Sources at seven percent. The City of Gulf Shores is dependent on local taxes primarily from tourism as the main source of revenue. If a downturn is experienced in one area, contingency plans will be implemented to reduce revenues and increase transfers from permissible funding sources until funding levels have stabilized. The graph that follows shows revenue collections by type for the most recent fiscal year 2022.



The City of Gulf Shores has two other major governmental funds other than the General Fund: the Debt Service Fund and the Capital Improvements Capital Projects Fund.

The City had one proprietary fund type which is the Public Education Building Authority Enterprise Fund. The City had three discretely presented component units of the primary government of the City of Gulf Shores: the Jack Edwards Airport Fund, the Airport Authority which includes all operations of the Gulf Shores International Airport and the Gulf Shores City Schools Board of Education. Two non-major governmental funds exist for the City of Gulf Shores: Special Revenue and Capital Projects Funds. The Impact Fees Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes. The Capital Projects Funds account for the acquisition and construction of major capital facilities and improvements.

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

Fees and Charges

Inspection, Recreation, Police Fees and Charges are implemented to help offset the burden to the General Fund for services provided. Building Inspection Fees and Permits may be increased periodically in order to bring the City more up-to-date with neighboring jurisdictions fees and permit charges. Recreation fees are collected to help offset staff and operating expenses. Other fees are charged as permissible by state statute to cover copy and employee expenses.

EXPENDITURE POLICIES

Debt Capacity, Issuance, and Management

There are currently debt service payments in the General Fund Budget for General Obligation Warrants outstanding. There is a state statutory debt limitation of 20% on the amount of General Obligation Warrants which could, upon voter approval, be issued in the future. Future bond issues will rely on dedicated revenue streams from the project itself to cover. The City will utilize various excise taxes and sources other than property taxes to make such contract payments. For 2024 City debt service is budgeted at 9.8% of total expenditures and 33.4% of General Fund expenditures.

Debt issues should, generally, be scheduled to level annual debt service requirements so that cash flow requirements are generally level and borrowing costs are minimized. The City will constantly seek to maintain and improve its municipal bond ratings issued by the appropriate nationally recognized rating agencies in New York City. With each debt offering and annually as required, the City will disclose its financial position and fiscal management policies to such rating agencies and the applicable municipal bond insurance companies.

On January 10, 2023 Standard and Poor's Ratings Services affirmed its rating of Gulf Shores' general obligation (GO) debt as 'AA+/Stable'. The rating reflected Standard and Poor's assessment of the City's strong economy, management, budgetary performance with very strong flexibility and liquidity, which has helped maintain and improved fund balance levels. General fund reserves above 50% of expenditures have been recognized for the past several years. On March 31, 2023 Moody's Rating Agency provided an Annual Issuer's Comment on the City affirming the City's Aa2 rating which slightly exceeds the median rating of Aa3 for US cities.

A summary of the City's bond ratings for outstanding long-term General Obligations (G.O.) is as follows:

		BOND RATING	
	Final Payment	**Moody's**	**S&P**
2017-A G.O. Warrant	12/15/2027	Aa2	AA+/Stable
2018-A G.O. Warrant	12/15/2038	Aa2	AA+/Stable
2018-B G.O. Warrant	12/15/2033	Aa2	AA+/Stable

In addition to the outstanding GO Warrants, the City has two lines of credit consisting of a nontaxable $9.8 million line issued in 2020 for five years (ends October 2025) and a taxable $13.5 million line issued in 2016 for ten years.

Debt Capacity

The 2020 Census established that the City's population exceeded 15,014, which means that the City is now subject to the debt limitation provisions of the Alabama Constitution applicable to municipalities with populations over 6,000. Section 225 of the Constitution of Alabama, as amended, excepts from the debt limit several categories of indebtedness, including: (i) temporary loans, to be paid in one year, made in anticipation of the collection of taxes and not exceeding one-fourth of the general revenues; (ii) bonds or other obligations already issued, or which may hereafter be issued, for the purpose of acquiring, providing or constructing school houses,

waterworks and sewers; and (iii) obligations incurred and bonds issued for street or sidewalk improvements, where the costs of the same, in whole or in part, is to be assessed against the property abutting said improvements. Further, under existing law, the amount of any indebtedness chargeable against the constitutional debt limit is reduced by the amount of any escrow or sinking fund held for the payment of such indebtedness.

The total assessed value of the property according to the Baldwin County Revenue Commissioner's Office in the City as assessed for City taxation as of August 10, 2023, was $1,293,320,740 resulting in a debt limit of $258,664,148.

The City's total principal amount of long term indebtedness at December 31, 2023, will be $265,521,722 of which $124,009,260 (includes $23.3 million in LOCs) is subject to the 20% constitutional debt limit. Based on the debt limit of $258,664,148 the City could hereafter issue up to approximately $134,654,888 of indebtedness, subject to the constitutional debt limitation. The maximum indebtedness subject to the constitutional debt limitation will increase (or decrease) with any corresponding increase (or decrease) in the assessed valuation of the City. Based on the 2022 population of the City of 16,193, the annual G.O. long term debt per capita for outstanding debt is $17,473. Excluding school related debt, the debt per capita rate is $7,658. The G.O. Debt per capita number excluding school debt is down significantly from the 2009 Original Financial Policy annual debt per capita amount of $10,136. The 2009 debt per capita amount was based on $51 million in debt and 9,741 population size from the 2000 census.

Use of One-time and Unpredictable Revenues

Revenues that are unique to a particular year and considered one-time are not used for ongoing expenditures. Rather, the income is restored to the General Fund balance to cover any potential future revenue shortfalls. Only major revenue sources that are steady in nature and non-fluctuating are used for budgetary purposes.

Balanced Budget

The City of Gulf Shores will finance all current on-going expenditures with current recurring revenues. One-time revenue can be used to increase the undesignated fund balance, pay down outstanding short-term debt or be used for one-time capital expenses without impacting service levels. The City of Gulf Shores makes every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources. Any year-end surplus should be directed to the undesignated fund balance and not be used to finance recurring expenses in the following fiscal year with the exception of one time capital purchases. All unencumbered operating budget appropriations lapse at year-end. Should it be determined that actual revenues may be less than the adopted budget, the elected body will be notified immediately, procedures put in place to reduce expenditures and a plan implemented to cover the potential loss in revenues. The elected body will also be notified if a deviation from a balanced operating budget is planned.

All Operating Funds are adopted during the annual budget process. Total anticipated revenues and other funding sources available must equal or exceed total estimated expenditures for each fund. The legal level of budgetary control is the department level, with the Council being the only body authorized to make amendments to the budget. Revisions that alter the total expenditures of any department or fund must be approved by the Mayor and City Council. Budgets for the

governmental funds are adopted on a basis consistent with Generally Accepted Accounting Principles in the United States of America. Annual appropriated budgets are legally adopted for the General Fund, each Special Revenue Fund and Capital Projects Fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Budget Policies
Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations. Transfers between departments or funds or an increase in departmental appropriations or authorized positions shall require the approval of the elected body.

Enterprise Fund budgets will be self-supporting. Rates charged within such Enterprise budgets will be examined annually to determine their self-sufficiency. Every effort will be made to plan for long term price adjustments by suppliers of goods and services to the Enterprise funds.

In 2016 the Finance Committee established a guideline for all personnel expenses including benefits not to exceed 60% of the General Fund Budget. For 2024 personnel expenses are budgeted at 44.6% of the General Fund Budget.

The City of Gulf Shores will maintain a budgetary control system and will prepare on a monthly basis a summary report comparing actual revenues, expenditures and encumbrances with budgeted amounts.

The City of Gulf Shores will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.

LONG-RANGE PLANNING

Capital Improvements
The operating budget will provide for adequate maintenance of capital equipment and facilities. Capital improvements should be financed from current revenues, but may be financed by debt instruments that provide for a payback period that does not exceed the life of the improvement. Once the City has borrowed for such improvements, debt service becomes a current expense to be covered by recurring revenue.

A ten year Capital Improvement Plan for Capital Outlay expenditures greater than $5,000 will be submitted by each department during the budget process. A ten year Capital Improvement Program that determines the cash needs for Capital Projects will be submitted to the Finance Committee and the elected body for approval to determine future cash needs. Once the ten year Capital Improvement Program is approved by the Finance Committee, every effort will be made to budget for capital expenditures within the outlined program. Modifications to the ten year Capital Improvement Program will be submitted to the elected body on an annual basis.

The City will seek public and private grants, and other sources of revenue to fund projects included in the Capital Improvement Program.

CASH MANAGEMENT POLICY

Funds for day to day operations, payroll, accounts payable and other immediate cash needs are maintained in Depository accounts. Holding accounts are maintained for investments not needed on an immediate basis. Maturity scheduling is timed according to anticipated needs. Maturity limitations depend on whether the funds being invested are considered short or long term funds.

Cash and Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The City of Gulf Shores considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Deposits and Investments

State statutes authorize the City to invest in obligations of the U.S. Government and agencies of corporations of the U.S. Government; obligations of any state; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank which have deposits insured by the FDIC; prime bankers acceptances; and repurchase agreements.

Deposits are insured by the FDIC up to $250,000. Funds in excess of $250,000 are secured by the Alabama State Treasurer's Security for Alabama Funds (SAFE) Program, or are invested in Treasury Notes and/or Bills which are direct obligations of the United States and are not required to be secured by the FDIC or the SAFE Program.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair values.

Short-Term Inter fund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "transfers to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

ASSET INVENTORY

On an annual basis, all major capital assets are inventoried and the condition of the asset is assessed. Inventory is valued at cost, using the first-in, first-out method. The cost of governmental fund type inventory is recorded as an expenditure when consumed rather than when purchased.

Prepaid items are accounted for using the consumption method. A prepaid item is recognized when cash expenditure is made for goods or services that were purchased for consumption, but not consumed as of December 31.

Capital Asset schedules are prepared for the Annual Financial Report with the disposition of assets noted along with depreciation schedules for major capital items. The City of Gulf Shores undertakes and maintains an on-going viable Capital Outlay Program yearly because these costs in total are usually the heaviest in any budget document and the ongoing financial commitment is required to maximize the public's benefit. Proper scheduling of Capital Outlay, as well as level appropriation (i.e., an equal dollar allocation each fiscal year), prevents excessive costs in any one budget year. Capital Outlay appropriations help to maintain the current level of service, updates equipment/service standards and needs, and increases productivity in the work assignment areas.

Banking and Investment Policies

On February 27, 2019 the City of Gulf Shores adopted Banking and Investment Policies as follows to direct the financial affairs of the City of Gulf Shores, Alabama:

Scope of Policy:

This policy applies to all funds or financial resources which are vested under the responsibility of the City Council **ONLY**. These policies do not govern funds that are managed under separate City entities and those not under the privy of the Gulf Shores City Council.

BANKING POLICIES

It is the policy of the Gulf Shores City Council to appoint depositories for the safekeeping of public funds under its discretion and control.

Designation of Depositories:

Financial Institutions which are a "Qualified Public Depository" (QPD) in the Security for Alabama Funds Enhancement (SAFE) Program as defined in Title 41, Chapter 14A, Code of Alabama 1975, and are designated as eligible depositories for funds under the discretion and control of the Gulf Shores City Council.

Banking Services

Banking services covers day to day services that the City requires to conduct financial operations. This includes but not limited to: bank accounts for deposits and withdrawals, sweep accounts, on-line banking, direct deposit for payroll, timely bank statements, local accessibility to institution, etc.

Banking Services doesn't include funds available for investment and short or long term borrowing.

Certificates of Deposit

Certificate of Deposits (CD) are purchased with funds available for investment and will be bid on an ongoing basis **as maturities become available** among financial institutions that are a QPD in the Safe Program and participate in the quoting process. The City will seek, as it is able, to maintain deposits at various local institutions.

INVESTMENT POLICIES

It is the policy of the Gulf Shores City Council to invest public funds in a manner, which will obtain an optimal or reasonable rate of return while meeting the cash-flow demands of expenditures approved through the budgetary process. Also, this policy is intended to ensure adherence to all State and local statutes governing the investment of funds. This policy sets forth the investment program for the Gulf Shores City Council and the guidelines to be followed in achieving its objective.

Designation of Investment Management:
The authority to manage the investment program is derived from State statute, local law and these investment policies. Management responsibility for the investment program, including the selection of investments, and transfer and use of such funds for the purchase or deposit therefore is hereby delegated to the Finance and Administration Director.

Ethics and Conflict of Interest:
The Finance and Administration Director and other City employees that may be involved in the investment function shall refrain from personal activity that could conflict with the proper management of the investment program, or that could impair their ability to make impartial investment decisions. The Finance and Administration Director or other City employees involved in the investment program shall disclose to the City Council any material financial interest in financial institutions that conduct business with the City and shall further disclose any personal investment positions that could be related to the performance of the City of Gulf Shores. The Finance and Administration Director and any other employee of the City that is involved in the decision process of the investment program shall comply with the Code of Alabama, 1975, Title 36, Chapter 25. All individuals involved in the decision-making process shall file Statement of Economic Interest with The Alabama Ethics Commission.

Objectives:
The objectives of the Gulf Shores City Council's investment policy are as follows: protection of the principal, proper cash flow, and optimal rate of return on investment vehicles. The City's Investment Portfolio shall be maintained, keeping all three of these objectives in mind. All investment purchase decisions shall take into considerations these three objectives in each and every decision.

1. The Protection of Principal shall be the top objective in the City's investment program. Protection of principal shall be controlled by investing in those investments that are only authorized by State and local law, which constitute some of the safest type of securities available in the market place. Most importantly, market risk on principal due to maturity dates and interest rates must be the primary focus in determining the investment portfolio diversification.

2. Proper Cash Flow shall be based upon the cash needs as projected through cash management analysis and monitoring. An investment may be liquidated prior to maturity to meet unanticipated cash needs and to re-deploy resources into other investment vehicles expected to outperform the current holdings.

3. Optimal Returns on investments is the third objective once principal safeguards and projected cash needs are established. The investment portfolio shall contain those investments only authorized by State and local law. Such authorized investments shall be purchased with the highest yield available within the constraints outlined in Objective 1 and 2 outlined above.

Investment Strategies:

The Gulf Shores City Council generally invests funds with the intent to hold to maturity. Investment portfolios shall consist of investments that are based on State and local law and are consistent with the objectives outlined above. Funds designated for immediate expenditure shall be passively invested to allow for liquidity in order to pay for upcoming obligations. Funds that are available for obligations that are not immediate should be invested on a structured laddered basis dependent on market conditions. The City's investment program shall utilize investment strategies based upon the unique characteristics of certain fund types and individual funds (i.e. operational, special, capital, debt).

Due Professional Care:

Investments shall be made with professional judgment and due care that would be exhibited by a person of prudence, discretion and intelligence under the same prevailing circumstances. Investment portfolios should be based upon income production and not speculation.

Authorized Investments:

The Gulf Shores City Council's authority to invest City funds is granted under the Code of Alabama, 1975, Title 11, Chapter 81, Section 19 and Title 11, Chapter 81, Section 21.

Maximum Maturities:

No investment shall be purchased with maturity greater than three (3) years without direct prior approval of the Gulf Shores City Council.

Credit Quality
The City will seek investments guaranteed by the federal government and deposits in accordance with the SAFE program and within the limits of FDIC insurance when available. Any investments outside of these parameters must be approved by the City Council.

Standard Operations:

The Finance and Administration Director is responsible for overseeing the daily operations in relation to the management of the City's investment portfolio. The Finance and Administration Director may work with staff members to assist in managing the overall program. With the passage of each annual fiscal year budget, the Finance and Administration Director will establish an overall annual investment strategy based upon the City's current financial position and the established fiscal plan for the upcoming year. The Finance and Administration Director, on a monthly basis, will review the status of the investment program and its portfolio and determine whether changes are required in its overall annual plan due to unanticipated changes in immediate or near future cash needs.

Defining Terms

Glossary

A

ADEM: Alabama Department of Environmental Management. Lead Alabama State Agency for environmental issues.

ALDOT: Alabama Department of Transportation

ATRIP2: Alabama Transportation Rehabilitation and Improvement Program II purpose is to rehabilitate and improve transportation infrastructure by funding projects of local interest, proposed by local governments, related to the state-maintained highway system.

Accrual: A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

Adopted Budget: Appropriation of funds approved by the governing body at the beginning of each fiscal year.

Ad Valorem Tax: Tax levied on the assessed value of real and personal property.

Amended Budget: The original adopted budget plus any amendments passed as of a certain date.

Annual Financial Report: A report compiled annually which provides audited detailed information on an organization's financial status.

Appraised Value: The anticipated fair market value of property.

Appropriation: A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

Assessed Value: The value place on property as a basis for levying taxes.

Audit: Official inspection of the City's accounts by an independent accounting firm.

B

Balanced Budget: A budget in which revenues are equal to expenditures.

Baldwin County Economic Development Alliance – "BCEDA": Alliance that assisted the airport in securing the relocation of Resicum/AeroPro to Gulf Shores.

Better Utilizing Investments to Leverage Development – "BUILD": United States Department of Transportation discretionary grant program that makes federal funding available on a competitive basis to surface transportation projects that meet merit criteria.

Defining Terms

Glossary

Bond: A certificate of debt issued by a government to finance a capital expenditure of other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

Budget Amendment: The increase, decrease, or transfer of appropriation requiring the approval of the governing body.

Budget Calendar: The schedule of key dates which the city follows in the preparation, adoption, and administration of the budget.

Budget Message: A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history and presents recommendations made by the governing body and City Administrator.

Business Where You Beach: Part of a BCEDA re-branding effort to create an effective advertising campaign to encourage new industry to move to Gulf Shores.

Budget Resolution: The official enactment by the Mayor and Council authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

C

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021) provided direct economic assistance for American workers, families, small businesses, and industries. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.

Capital Assets: Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery and equipment.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing.

Capital Expenditures: Expenses or expenditures for non-consumable items or projects that have a useful life of one year or more and a unit cost of $5,000 or more.

Capital Improvement Fund: Accounts for the acquisition and construction of major capital facilities.

Capital Improvement Program (CIP): A multi-year plan used to identify new and/or additional capital items or projects. The CIP threshold is $5,000 or more per unit cost.

Capital Outlay: Expenditures for the acquisition of capital assets.

Defining Terms

Glossary

C

Cash Reserves: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

D

Debt Limit: The maximum amount of debt that can be legally incurred.

Debt Service: Costs associated with the interest, principal, or other expense payments related to bond issues or capital leases.

Depreciation: Allocating the cost of a tangible asset over its useful life.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure or expense.

Dispense as Written (DAW): Requires generic prescriptions unless medical provider writes otherwise.

E

EMS: Emergency Medical Services – provided by the Fire Department.

Encumbrance: Funds that have been committed for disbursement for a specific purpose.

Enterprise Fund: Separate accounting and financial reporting for municipal services for which a fee is charged in exchange for goods or services.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring use of the net current assets, debt service, or capital outlays.

Expenses: Outflows or obligations of assets from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

F

FED: Freestanding Emergency Department (FED) serves patients who experience medical emergencies.

Fines & Forfeitures: Revenue received from court bond forfeitures and authorized fines such as library and parking violation fines.

Fiscal Year: The twelve month period for which an organization plans the use of its funds. Gulf Shores fiscal year is the same as the calendar year – January 1 to December 31st.

Fixed Asset: Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery and equipment.

Defining Terms

Glossary

Franchise/Utility Tax: A tax based upon a legal agreement between Gulf Shores and another entity (often a private company) to provide a service or product in the community.

Full-time equivalent: A measure of 40 hours per week used to calculate the equivalent number of full-time employees the City has in a given year. It allows the City to unify all types of employees to understand how its payroll would look like from a full-time perspective.

Fund: A fiscal and accounting entity with self-balancing set of accounts recording all financial resources and liabilities which are segregated for a specific purpose, activity or objective.

Fund Balance: The difference between total revenues and total expenditures since the fund was created. Fund balance can be designated (reserved for a specific purpose) and/or undesignated (available to be used with proper authorization).

G

GAAP: Generally Accepted Accounting Principles – guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

GFOA: Government Finance Officers Association. Internationally recognized association headquartered in Chicago, Illinois, with awards programs for audit and budget programs meeting set criteria.

GO Warrant: General Obligation Warrant (or bond). Debt payments are made from the General Fund Tax Collections.

General Fund: A fund used to account for financial resources and liabilities except those which are required to be accounted for in another fund.

Goal: A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Governmental Fund: A fund category used to account for government's governmental-type activities. This category includes four fund types: general fund, special revenue fund, debt service fund, and a capital projects fund.

Grant: A contribution of assets from one organization to another to support a particular function or purpose.

Gulf Shores International Airport: The City's Airport located off Highway 59 and operated by the Airport Authority of the City of Gulf Shores.

H

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a dollar amount or percentage of the appraised value of the qualifying resident.

Defining Terms

Glossary

Hurricane Sally: A Category 2 Hurricane which made landfall in Gulf Shores, Alabama predawn September 16, 2020 causing over $14 million in damages.

I

Infrastructure: The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Services Office: The Insurance Services Office (ISO) scores fire departments on how they are doing against its organization's standards to determine property insurance costs.

Interest Income: Revenue generated from city investments.

L

Leave Only Footprints Campaign – Implemented by Ordinance in 2015 to change the culture of visitors leaving personal belongings behind on the beach. The program has drastically changed the amount of litter on City beaches.

Licenses and Permits: Fees collected for the issuance of licenses and permits such as business licenses and building permits.

Line of Credit (LOC): Non-term debt either taxable (may involve funding from a non-governmental source or non-capital expenses such as debris removal) or non-taxable (used for capital projects strictly for the public).

M

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Millage Rate: The property tax rate set by the County in Alabama per each $1,000 of property.

Modified Accrual Basis: The basis of accounting under which transactions are recognized when they become both measurable and available.

N

NFWF – National Fish and Wildlife Federation. NFWF will provide funding to purchase wetland areas in the City for preservation.

O

Objective: A defined outcome following accomplishment of an established goal.

Defining Terms

Glossary

Operating Budget: Plans of current expenditures and the proposed means to finance. The operating budget contains appropriations for such expenditures as supplies, training, utilities, fuel, repair and maintenance, rentals and leases, and capital outlay.

Operating Expenses: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

P

PT: Part-time employees working less than 32 hours per week normally.

PW: Public Works Department consisting of Custodial, Landscaping, Streets, Maintenance and General Services.

Penalties and Interest: Fees collected for violations or delinquent payments.

Personnel Expense: Costs associated with wages, salaries, retirement and other fringe benefits for city employees.

R

Reserves: Monies set aside and restricted for a specific purpose. Any unspent reserves revert back to the appropriate Fund Balance at year end.

Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE): Grant funding derived from civil and administrative penalties obtained from the parties responsible for the 2010 Deepwater Horizon oil spill in the Gulf of Mexico.

Revenue: Income which represents an increase in governmental fund type net current assets.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

S

SPARC: Strengthening Potential through Art, Recreation and Culture.

Special Revenue: A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Impact Fees fund.

T

Tax Digest: A listing of all property owners within the city, their property's assessed value, and amount of taxes.

W

Warrant: A certificate of debt issued by a government to finance a capital expenditure of other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.