



2025 ANNUAL FINANCIAL BUDGET

For Fiscal Year Ending December 31, 2025

Prepared by Finance & Administrative Services



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City of Gulf Shores, Alabama
2025 Budget
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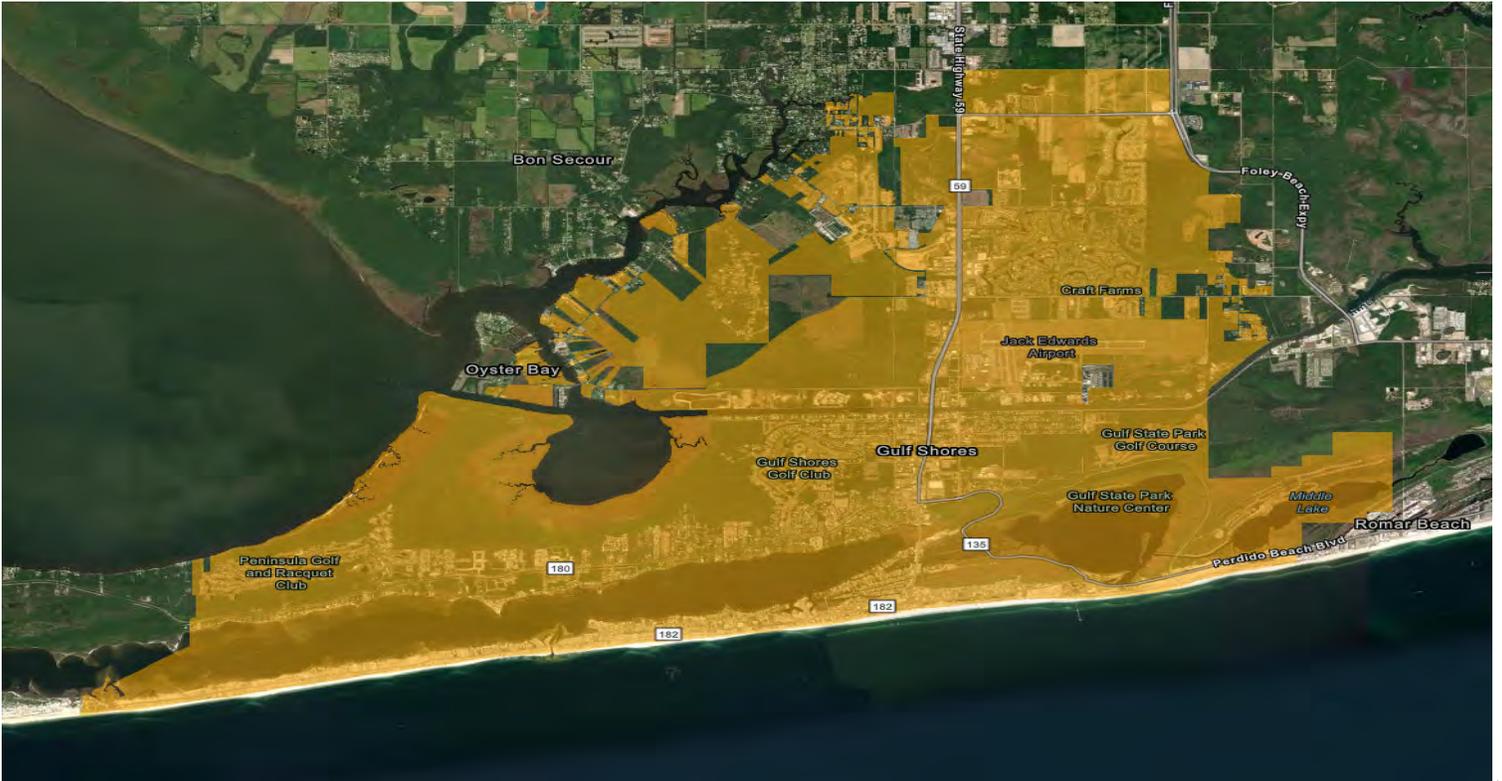
City of Gulf Shores, Alabama Mayor and Council



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

With Major Highway Locator Map



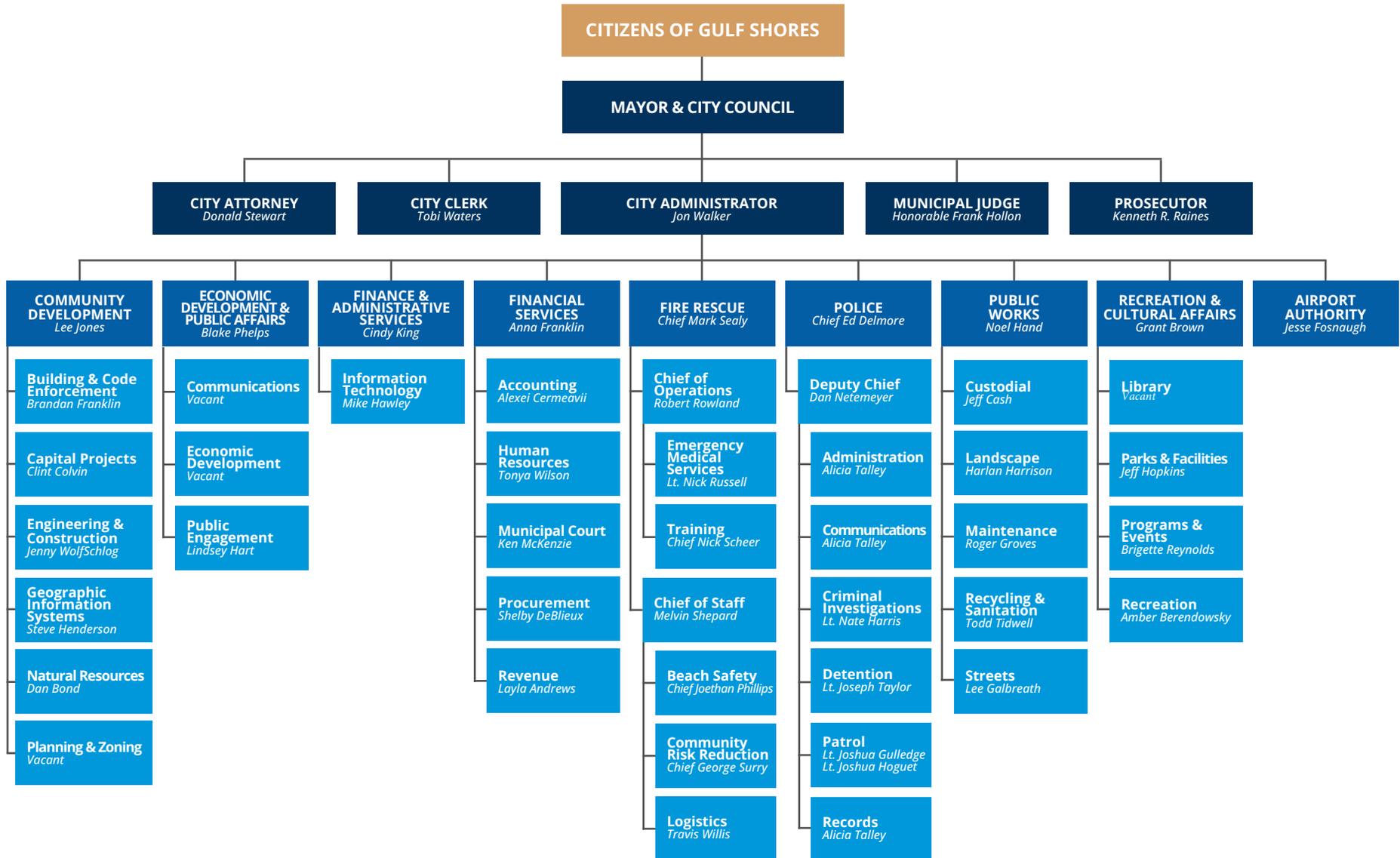


2025 ORGANIZATIONAL CHART



CITY OF GULF SHORES

ORGANIZATIONAL CHART



CITY OF GULF SHORES

BOARDS & COMMISSIONS ORGANIZATIONAL CHART

MAYOR & CITY COUNCIL

AIRPORT AUTHORITY

Members: 7
Term: 6 years
Appointed by: City Council

BEAUTIFICATION BOARD

Members: 8
Term: 3 years
Appointed by: Mayor & Confirmed by City Council

Members must be a resident of the City.

BICYCLE & PEDESTRIAN ADVISORY COMMITTEE

Members: 8
Term: 4 years
Appointed by: City Council

BOARD OF ZONING ADJUSTMENTS

Members: 7
Term: 3 years
Appointed by: City Council

Members must be a resident of the City and a registered voter.

BUILDING BOARD OF ADJUSTMENTS & APPEALS

Members: 5
Term: 4 years
Appointed by: City Council

One member each representing architecture, engineering, building industry, building contractor, and general public. No City employee.

CHAMBER OF COMMERCE BOARD

Members: 1
Term: 4 years
Appointed by: City Council

GULF SHORES & ORANGE BEACH TOURISM BOARD

Members: 4
Term: 4 years
Appointed by: City Council

One member each representing Council, non-lodging business, hotel/motel, non-hotel/motel accommodation.

LIBRARY ADVISORY BOARD

Members: 7
Term: 4 years
Appointed by: City Council

LIBRARY BOARD

Members: 5
Term: 4 years

Members of the Council excluding the Mayor.

PERSONNEL BOARD

Members: 3
Term: 3 years
Appointed by: City Council

Members must be a registered voter and a resident of the City for one year prior to appointment. Members cannot be a City employee, elected official, officer of a political party, running for office, or related to a City employee.

PLANNING COMMISSION

Members: 9
Term: 6 years
Appointed by: Mayor

One member elected from City Council, one member appointed from City staff, and Mayor or designee.

PUBLIC EDUCATION BUILDING AUTHORITY

Members: 3
Term: 6 years
Appointed by: City Council

Members must be a resident of the City, duly qualified elector, landholder & taxpayer of the City. Members cannot be a municipal official or employee. Authority handles all Faulkner State Community College building development projects at the Gulf Shores' campus.

PUBLIC PARK AND RECREATION BOARD

Members: 3
Term: 6 years (staggered)
Appointed by: City Council

Members must be a duly qualified elector, landholder and resident/taxpayer of the City. Members cannot be a municipal official or employee.

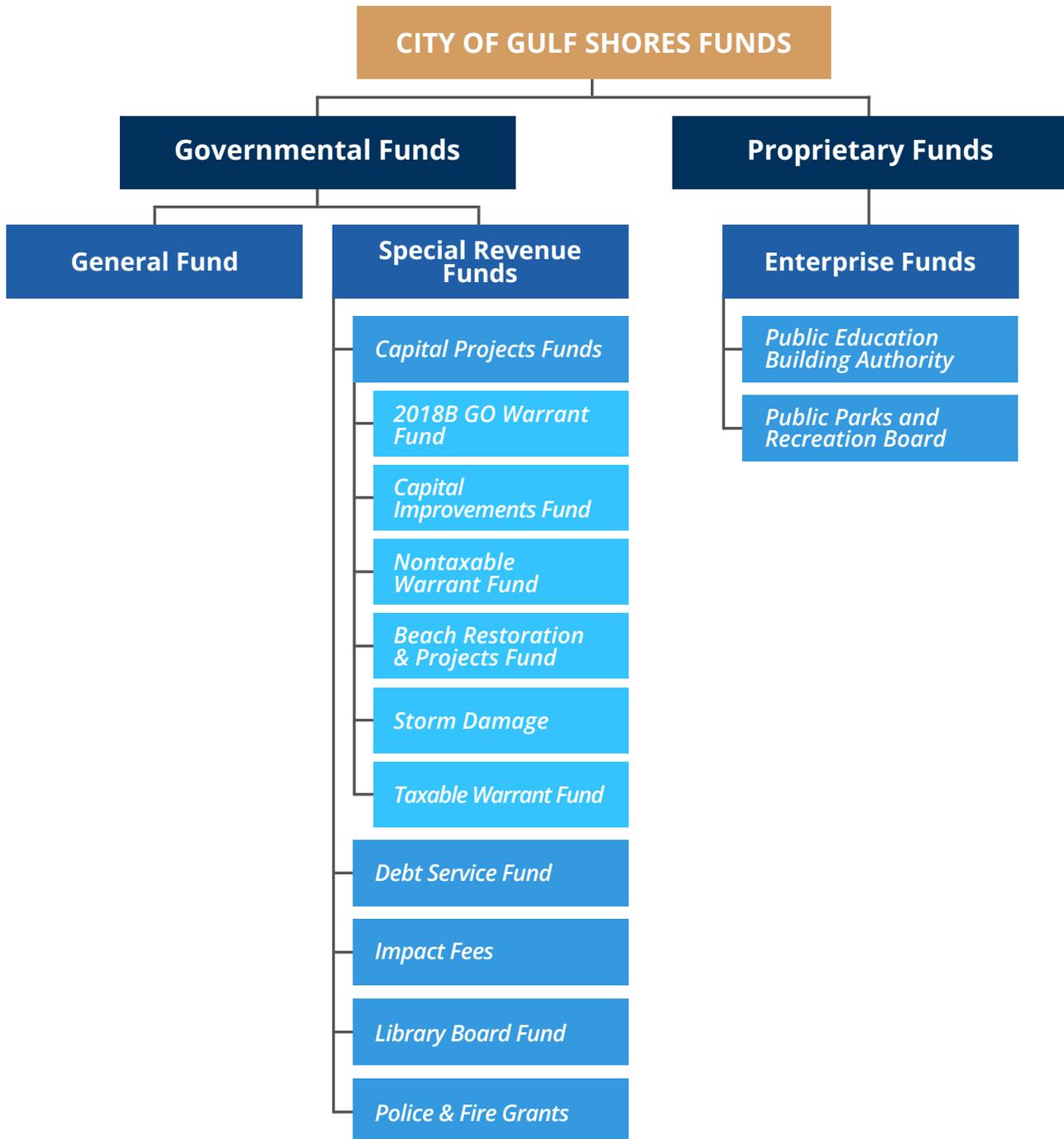
UTILITIES BOARD

Members: 7
Term: 6 years
Appointed by: City Council

Up to 3 members may be City officials.

CITY OF GULF SHORES

FUND CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gulf Shores
Alabama**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

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, 2024. 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. 6911 -24

A RESOLUTION

TO PROVIDE FOR RAISING OF REVENUES AND THE APPROPRIATIONS OF FUNDS FOR SUPPORT OF THE CITY OF GULF SHORES, ALABAMA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025 TO PROVIDE FOR THE OPERATIONS OF GOVERNMENT DEPARTMENTS, ELECTED OFFICES AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS; TO REPEAL CONFLICTING RESOLUTIONS; TO PROVIDE EFFECTIVE DATES; AND FOR OTHER PURPOSES.

WHEREAS, that a proposed budget for each of the various funds of the City, appended here as Exhibit A, for the fiscal year beginning January 1, 2025 and ending December 31, 2025 was duly presented to the Mayor and City Council; and,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GULF SHORES, ALABAMA, WHILE IN REGULAR SESSION ON DECEMBER 9 2024 as follows:

Section 1. That the appropriations for the fiscal year beginning January 1, 2025 and ending December 31, 2025, for the support of the general government of the City of Gulf Shores, Alabama be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2025 Budget, a copy of which is appended hereto as Exhibit A.

Section 2. That the Budget, including the organizational charts, pay classification plan, and financial policies, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the Operating Budget for the City of Gulf Shores, Alabama for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

Section 3. That each of the Enterprise Funds shall be operated in accordance with Proprietary Fund accounting standards and procedures and shall not be governed by the Governmental Fund budgetary accounting principles; however, the budgetary estimates upon which such budgets are adopted shall be retained in memorandum form for budget control purposes and shall not be increased without the approval of the Mayor and City Council.

Section 4. That all financial operations shall be accounted for in accordance with Generally Accepted Accounting Principles and Standards.

Section 5. That the organizational chart provided herein is adopted as the organizational chart of the City of Gulf Shores, repealing any previous charts.

Section 6. That the 2025 Pay Classification Plan for city staff provided herein is hereby adopted, repealing any previous schedules.

Section 7. That the Financial Policies provided herein is adopted, repealing any previous financial policies.

Section 8. That any increase in appropriation at the legal level of control for the City of Gulf Shores whether accomplished through a change in anticipated revenue in any fund or through a transfer of appropriations among departments, shall require approval of the Mayor and City Council and such amendments shall be adopted by ordinance or resolution.

Section 9. That the legal level of budgetary control for the City of Gulf Shores shall be at the combined departmental level.

Section 10. That the City Administrator is authorized to transfer appropriations within the fund below the City's legal level of control.

Section 11. That the City confirms the Funding Agreement Appropriation of \$2 million to the Gulf Shores BOE for a term of twelve months beginning January 1, 2025 to December 31, 2025.

Section 12. That the budget document, entitled "City of Gulf Shores 2025 Annual Financial Budget January 1, 2025 - December 31, 2025" shall be posted on the city's website and maintained on file in the Office of the City Clerk

Section 13. That the effective date of this resolution shall be January 1, 2025

Section 14. That all resolutions or parts of resolutions in conflict with this resolution are hereby repealed.

Section 15. That this Resolution shall become effective upon its adoption.

ADOPTED this 9TH day of December, 2024.



ATTEST:


Tobi Waters, MMC
City Clerk

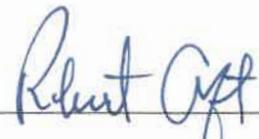

Robert Craft, Mayor

Exhibit A



LETTER FROM THE **CITY ADMINISTRATOR**



TO: Mayor & Council
From: Jon Walker, City Administrator
Date: December 9, 2025

RE: 2025 BUDGET MESSAGE

We are pleased to present the Fiscal Year 2025 Budget for the City of Gulf Shores, Alabama for the period beginning January 1, 2025 and ending December 31, 2025. This budget represents a financial plan that aligns with the City Council's Strategic Plan and the Mayor and Council's adopted Vision 2025. Despite challenging economic conditions in 2024, the City's economic growth and robust general fund reserves position us well to meet future challenges.

The Numbers:

The City is projected to exceed its overall financial reserve target of 75% of budget at the close of 2024. The proposed FY 2025 budget is balanced with revenues estimated at \$83,798,669, a 10.7% increase from 2024 anticipated revenues, and budgeted expenditures of \$83,798,669, an 11.6% increase from the 2024 budget. The programs outlined in the following pages of this budget document build upon our successes and advance our priorities.

Significant items in the 2025 Budget:

- **Personnel Expenses:** The City of Gulf Shores is committed to the well-being and success of its 341 full-time and 77 part-time employees who are the backbone of our community. In 2025, we will implement the results of the 2024 Wage and Salary Survey, ensuring that our compensation is competitive with industry standards. We will maintain our generous health insurance program, keeping employee costs the same at 15% of premiums. Additionally, we will continue offering the vital exam program, which provides employees with free health screenings to facilitate early detection and prevention of health issues. The FY 2025 budget includes funding for 17 new positions, bringing our total full-time staff to 358. This expansion will enable us to better serve our growing community and address emerging needs.
- **Sportsplex:** The city is investing \$1.4 million in Impact Fees to install artificial turf at the sportsplex stadium that will transform our athletic programming. The durable, low-maintenance turf will enable us to host a greater variety and frequency of sporting events, tournaments, and youth sports practices, boosting our local economy and enhancing quality of life for residents and visitors alike.

- Waterway East Extension: This RESTORE Grant-funded project will create a new, much-needed connection between State Highway 59 and the new ALDOT bridge crossing the Intracoastal Waterway.
- NFWF Oyster Bay Restoration and Little Lagoon Restoration: This RESTORE Grant-funded project will restore these vital habitats and will enhance biodiversity, improve water quality, and protect our fragile coastal ecosystems.
- Eco-Tourism Center: This RESTORE Grant-funded center will serve as an educational hub, promoting environmental stewardship and showcasing the unique natural attractions of our area.
- Laguna Cove Protection Project: This RESTORE Grant-funded initiative will safeguard the integrity of our coastal wetlands, preserving their ecological importance while also enhancing recreational access to this unique portion of Little Lagoon for residents and visitors.
- Justice Center: Replacing the outdated police department and city jail will address severe space deficiencies, improve working conditions, and provide a secure, state-of-the-art facility to support our police and municipal court operations.
- Fire Training Center: Completing the Fire Training Center will equip our firefighters with the specialized training facilities they need to stay proficient in the latest rescue techniques and firefighting strategies, ensuring the highest level of safety for our community.
- BUILD - Pedestrian Bridge and Hwy 59 Widening: These projects will improve traffic flow, reduce congestion, and provide safer crossings for pedestrians and bicyclists across the Intracoastal Waterway, making our city more livable and visitor-friendly.
- ATRIP 2 – Target to County Road 6: Upgrading this road will enhance connectivity, reduce travel times, and support the growth of residential and commercial areas
- Walking District Parking/Streetscape: Creating a vibrant walking district with ample parking and attractive streetscape will foster a sense of community, promote local businesses, and make our city center a desirable destination for residents and visitors.

Our staff are proud of our accomplishments in 2024. The City continued to maintain its Aa2 rating with Moody's and an AA+ rating with Standard and Poor's (S&P) rating agency, validating the financial health of the city. We had several accomplishments related to the Gulf Shores International Airport, including the hiring of a new director, completion of the airport master plan update, starting construction of a commercial passenger terminal with FAA and state grants of over \$5 million, which led to the recent announcement of six new commercial air service routes provided by Allegiant Airlines to begin in May of 2025.

Our residents saw improvements to our infrastructure with 32 drainage projects accounting for approximately 8,870 linear feet of improvements. These projects included replacing three drainpipe headwalls at the airport, replacing an existing driveway culvert at West Canal Drive, re-grading the Intracoastal Waterway shoreline at Bon Secour Village, and installing a new drainage pipe across a main roadway in Craft Farms. The City also invested \$190,000 in new, state-of-the-art Life Fitness machines at the Bodenhamer Recreation Center to provide a top-notch workout experience for our community. The upgraded equipment included new hip thrust, back squat, and abdominal crunch machines, which allows users to target specific muscle groups and achieve a more well-rounded fitness routine. By replacing outdated equipment with these modern machines, we increased participation, satisfaction, and overall health outcomes for those utilizing the fitness center.

The city continued its commitment of educational excellence to the 2,704 students of the Gulf Shores City School System. The City made over \$14 million worth of improvements to existing school facilities and began construction of a new, comprehensive high school off Coastal Gateway Boulevard. In addition, the City launched the Junior City Council Program, an educational initiative for high school students that aims to teach them about municipal government operations, promote leadership development, and encourage community involvement. This program provides a unique opportunity for students to learn about civic responsibilities, participate in the democratic process, and understand how to influence positive change in their city. Through monthly meetings, city events, and community projects, Junior City Council members gain practical knowledge and skills in public service and governance.

Lastly, the City will transition from the Vision 2025 Strategic Plan to the Vision 2035 Strategic Plan in the coming year. A community meeting was held in October 2024 to begin developing the Vision 2035 Plan, focusing on areas such as Small Town Culture, Public Safety, Health & Wellness, Lifelong Learning, Planned Growth, Environmental Resilience, and a Diverse & Vibrant Economy. We look forward to building on our 2024 successes and developing the strategic plan that will help us continue to prosper for the next ten years.

Respectfully submitted,

Jon Walker, City Administrator

2025 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 2024 has enabled the City to remain very secure financially.

Short-term expenditure issues impacting the City budget in 2024 was the use of lines of credit for capital equipment 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 2025 Budget proposes to maintain \$62,849,002 to fund a 75% Reserve to address concerns about FEMA's ability to respond to future incidents. Of the 75% 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 2025 Budget proposes an operations increase of \$3,172,287 or 24.78%. Thirty-five per cent of the operations increase is due to items less than \$50,000 being added to operations and taken out of capital. Without the items formerly classified as capital, the operations increase is 9.9%.

Budget Adoption

This budget was formally adopted by the City Council on December 9th, 2024 and establishes a fiscal plan for the City's Fiscal Year, January 1 to December 31, 2025. 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 June 21st and was finalized with adoption of the 2025 Budget by Council December 9th, 2024. The Finance Committee met regularly during the year to review ongoing 2024 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 increased its General Fund Reserves target to 75% over revenues during 2024 and at the close of Fiscal Year 2024 is projected to close at an excess of 80% reserves. The 2025 Budget reserve target is 75% 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 2025 updated Financial Policy adopted is included later in this budget document.

Budget Preparation Instructions were given to Department Heads June 21st, 2024 at the start of the budget process provided guidelines consistent with the adopted Financial Policies. Budget Expenditure Requests for

2025 should not exceed 2024 budgeted amounts, since the City hired additional staff in 2024 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 2025 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 2025. 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 combined 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 expenditures at the combined departmental level are projected to go over budget. An explanation of the change in the budgeted amount is provided in the backup for the amendment. For 2024, three budget amendments were approved.

Current Fiscal Condition

At the close of 2024, the City is projected to exceed the overall financial reserve target of 75% of budget or \$61,605,000 comprised of \$30,802,650 for the General Fund and \$30,802,650 for Beach Reserves. Sales Tax collections through October 2024 of \$19.4 million are 4% lower than the prior year to date total collections. Lodging Tax collections of \$29.59 million exceed the prior year to date total collections by 9% due to the 3% Lodging Tax increase being fully implemented September 1, 2023.

The City continues to maintain its economic stability. 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 2023 and winter 2024. The Music and other local festivals were held in 2024. Revenue projections do not include increases at past rates of growth, but are tempered to reflect the possibility that growth at recent rates may not continue at a sustained level.

SUMMARY OF THE FISCAL YEAR 2025 BUDGET

Significant Budget Items and Trends

At the October 23rd, 2024 Finance Committee meeting, the City of Gulf Shores budget was presented to the Committee by Department with a breakout of Personnel and Operations Costs, Additional Personnel, and Capital Requests that contained many of the items that had been on the Ten Year Capital Plan. The Finance Committee met again on November 4, 2024 to go over the 2025 Budget, the Capital Recommendation and a Wage and Salary Study completed in 2024.

Employee Pay Adjustments - In the 2025 Budget, \$1,625,633 is added for implementation of the Wage and Salary Survey instead of a 3% annual increase and 2% for Performance Appraisal Reviews (PARs).

Personnel Expenses – While the City continues to maintain personnel costs at 43.3% 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

341 full time / 77 part time

- Implementation of the Wage and Salary Survey \$1,625,633
- No increase projected for health insurance (propose to continue 85% City / 15% employee increase split)
- \$88,000 vital exam program offered for all full time employees

New Positions recommended 2025: A summary of the recommended personnel changes for the Adopted 2025 Budget are a net 17 new full-time positions:

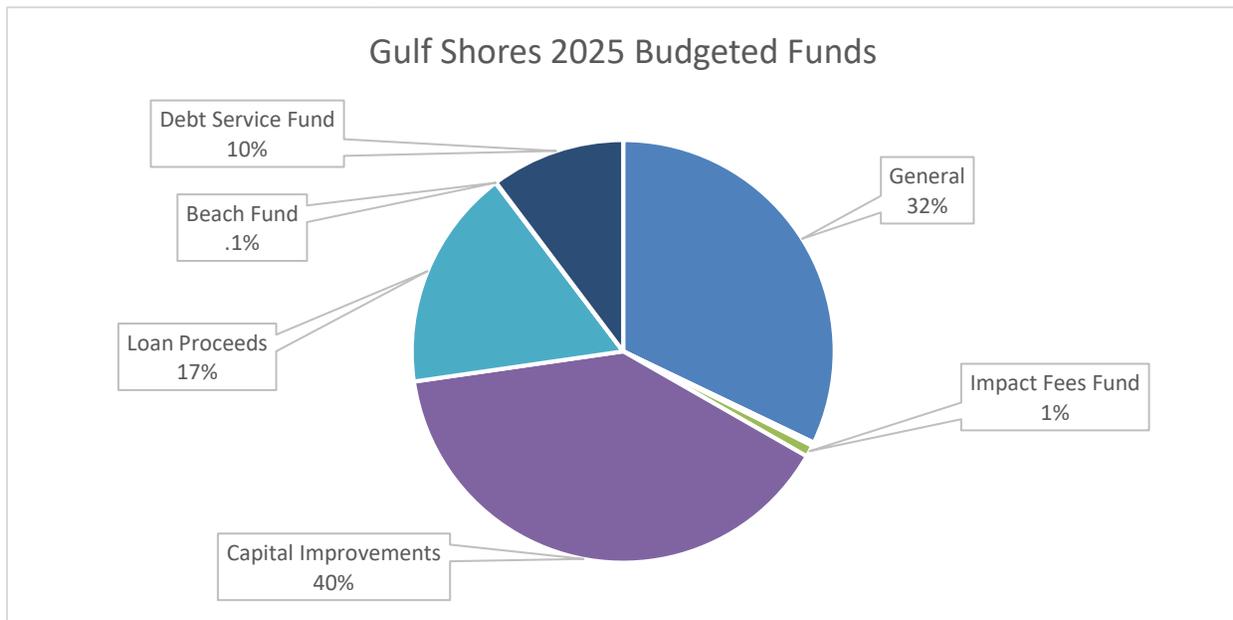
○ 501	Assistant City Administrator		1
○ 502	Creative Content & Design Coordinator		2
○ 502	Communications Manager	New	3
○ 502	Economic Development Manager	New	4
○ 503	Landscape Crew Leader		5
○ 530	Police Patrol - Marine	New	6
○ 530	Police Patrol - Marine	New	7
○ 530	Police Patrol - Airport	New	8
○ 530	Police Patrol - Airport	New	9
○ 541	Code Enforcement Director	New	10
○ 554	Landscape Grounds Worker	New	11
○ 554	Landscape Grounds Worker	New	12
○ 560	Utility Coordinator	New	13
○ 561	Facility Maintenance Worker	New	14
○ 562	Landscape Grounds Worker	New	15
○ 562	Landscape Grounds Worker	New	16
○ 562	Landscape Grounds Worker	New	17

Fund Structure

The Adopted All Funds Budget for Fiscal Year 2025 is \$260,947,927. This represents a net decrease of \$29,385 or .00011% from the Amended Fiscal Year 2024 Budget of \$260,977,312. General Fund Expenses increased by 2.51% or \$2,050,320. A synopsis of the total All Funds Budget appropriated is as follows:

	Amended Budget 2024	Adopted Budget 2025	Increase (Decrease)	% Change
General	81,748,349	83,798,669	2,050,320	2.51%
Police & Fire Grants	690,000	690,000	0	0%
Impact Fees	3,054,435	2,343,390	(711,045)	-23.28%
Beach Restoration & Projects	931,844	138,000	(793,844)	-85.19%
Capital Improvements Fund	64,453,506	102,917,799	38,464,293	59.68%
Storm Damage Fund	481,000	0	(481,000)	-100.00%
Capital Projects Taxable	50,157,430	12,697,261	(37,460,169)	-74.69%
Debt Service Fund	23,671,823	26,782,181	3,110,358	13.14%
Capital Projects Non-Taxable	35,788,925	31,580,627	(4,208,298)	-11.76%
Total	<u>\$ 260,977,312</u>	<u>\$260,947,927</u>	<u>\$(29,385)</u>	-00011%

Fund Relationship - A graphic view of the 2025 All Funds Budget is as follows:



Financial Policies

The City’s 2010 Adopted Financial Policy was updated August 2024 and is included at the end of the 2025 Budget document. Additionally the City adopted an Investment Policy in 2019 and is included at the end of the 2025 document following the Financial Policy. The updated Financial Policies plan to increase reserves policy fund balance) at 75% of budgeted expenditures. While ambitious, the funds in excess of the 75% fund balance goal have been maintained due to the City growth. 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 \$14 million are needed as well as \$1.8 million per week to pay for contract debris removal based on the last major storm the City had. 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. 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 2024 for a 10 year period with assumptions for growth more heavily weighted toward current experience 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.

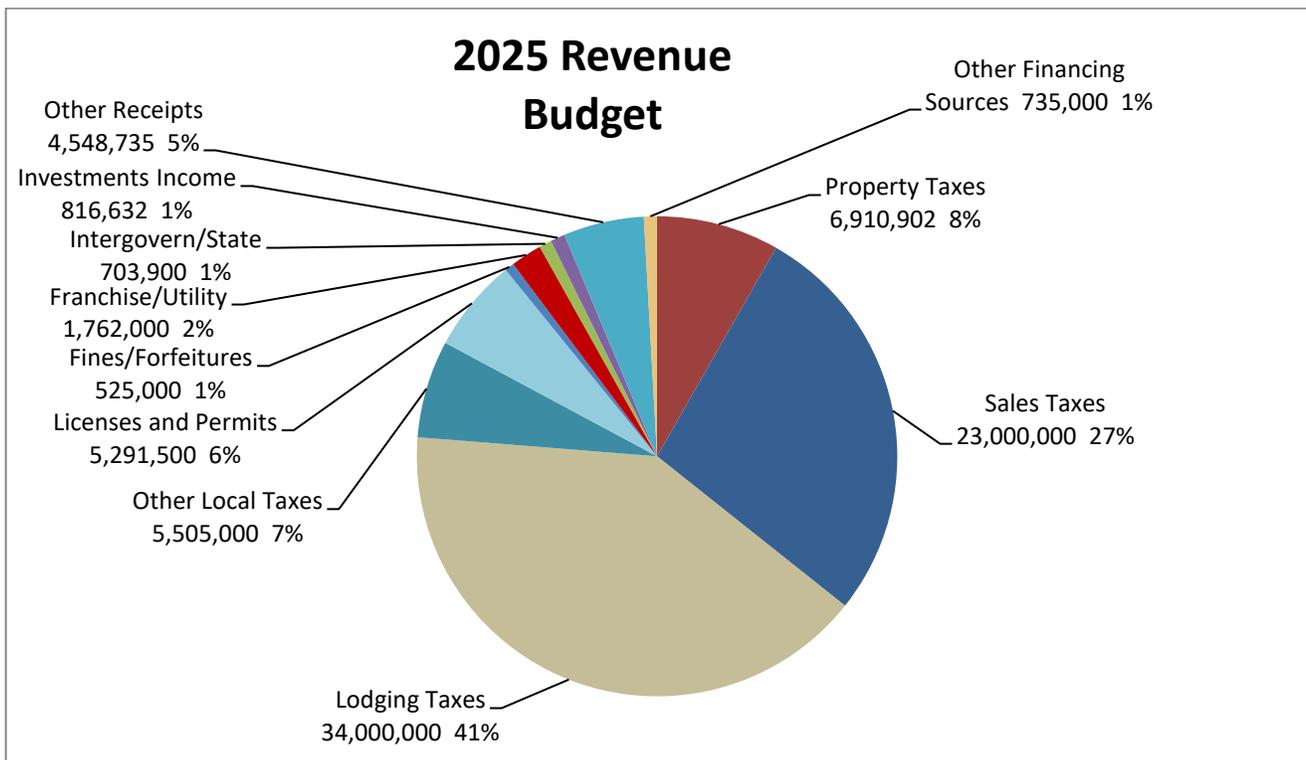
Annually the Finance Committee reviews the 10 year Revenue, Expense and Reserve funds usage projections. Modifications are made as needed and various debt scenarios are included in the projections to see how the debt would impact reserve funding and whether the established 75% annual reserve target increase can be maintained. In 2025 the Debt Service Fund transfers are 32.5% of the General Fund. In 2025 current debt service levels increased by \$2,698,110 or 11%. Five 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, Fire Station/Training Tower improvements and transportation improvements.

Revenue Trends

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

	Revenue Budget 2025	% of Budget
Property Taxes	6,910,902	8.2%
Sales Taxes	23,000,000	27.4%
Lodging Taxes	34,000,000	40.6%
Other Local Taxes	5,505,000	6.6%

Licenses and Permits	5,291,500	6.3%
Fines/Forfeitures	525,000	.6%
Franchise/Utility	1,762,000	2.1%
Intergovernmental/State	703,900	.8%
Investments Income	816,632	1.0%
Other Receipts	4,548,735	5.4%
Other Financing Sources	<u>735,000</u>	.9%
Total	83,798,669	100%



Property, Sales, Use, Lodging, and Business License Taxes comprise 85% 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 2% 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 75% of expenditures. At the end of this document, the updated Financial Policy for 2025 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 2025 in order to identify future funding needs. Capital Outlays were requested for a ten year period beginning in 2025, and in July the City Department Heads completed the Ten Year Capital Outlay Plan to be reviewed by the Finance Committee. Ongoing maintenance costs for vehicles and equipment were considered prior to recommendation for replacement. Due to continued price increases for construction projects far beyond previous estimates, the Ten Year Capital Outlay Plan was replaced with a Five Year Estimate in order to better track the major projects.

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 2025, 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 2025. Capital asset thresholds for the City were updated for 2025:

Land	\$ 5,000
Infrastructure	\$500,000
Buildings/Improvements	\$100,000
Parks & Recreational Facilities	\$ 50,000
Equipment, Vehicles and Office Equipment	\$ 50,000

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

The left side of the page features a vertical stack of four diamond-shaped images. The top diamond shows a sunset over the ocean with waves. The second diamond shows a wooden boardwalk curving through a coastal area with buildings in the background. The third diamond shows palm trees against a clear blue sky. The bottom diamond is partially visible and shows a beach scene. The background of the page is white with faint, large-scale geometric patterns in shades of blue and brown.

STRATEGIC PLAN

Link to Vision 2035 Community Engagement:
www.gulfshoresal.gov/Vision2035

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 most recent 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 and 2024, 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.

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 2021, the Freestanding Emergency Department was completed.
2. In 2022, the City hired additional paramedic staff for an ambulance crew to supplement the existing private ambulance service.
3. In 2023, the City provided funds for Life Scans for 142 full-time City employees. In 2024, the City provided Vital Exams physicals for 131 employees and 71 fit-for-duty for Fire personnel.

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.

- 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 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 2024, the City School system has operated independently for five years.

By fall 2026, the new Gulf Shores Alabama High School will be completed and open.

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.
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

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 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. Construction of the new Gulf Shores High School will be completed by fall, 2026.

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.

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 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. 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.
2. 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.
3. 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.
4. In 2024, The Gulf Shores Airport Authority began construction of a passenger terminal facility 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 aligned the City with a prestigious international initiative in the field of environmental development and preservation, and enhanced 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 past 5 years, the City of Gulf Shores supported and partnered with the Gulf State Park to promote environmental awareness and stewardship through the development of an environmental research and education facility to be completed in 2025, 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.

The RESTORE-funded Gulf Coast EcoCenter will be completed in 2025.

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 evaluated 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 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 increased traffic capacity on Highway 59 by 18%.

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

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 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.

The City of Gulf Shores encouraged public-private partnerships the past two years 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 researched 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 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.
2. In 2022 and 2023, permits were issued for a new full-service hotel with conference room space to be built on Beach Boulevard. In 2024 significant construction on the new full-service hotel directly across the street from the public beach was in progress. The hotel will have 231,000 square feet with 257 guest rooms, a 10,000 square foot indoor/outdoor restaurant and lounge space, a 7,800 square foot ballroom and an elevated pool deck overlooking Gulf Place with an event lawn.

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 various art and other events. 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 provides 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 Baldwin Health 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.

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	\$9,651,811	\$4,006,633
Depreciation- PEBA Fund	\$0	\$229,095

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

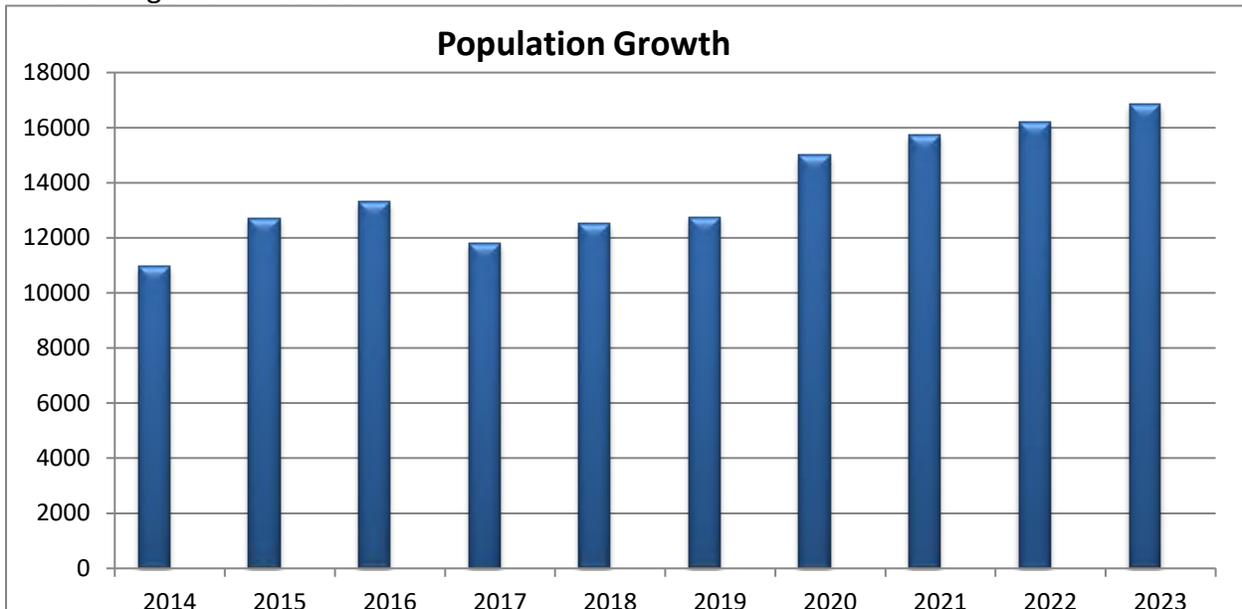
	Square Miles	Climate	Topography
Land Area	28.34 Square Miles		
Water Area	4.76 Square Miles		
Average Annual Temperature		69 Degrees	
Average Annual Rainfall		64 Inches	
Elevation			8 Feet
Land Use Type	Dev Status	LU Type %	
AGRICULTURAL		4.22%	
COMMERCIAL	DEVELOPED	6.56%	
COMMERCIAL	UNDEVELOPED	6.10%	
INDUSTRIAL	DEVELOPED	4.04%	
INDUSTRIAL	UNDEVELOPED	2.38%	
MIXED USE	DEVELOPED	13.18%	
MIXED USE	UNDEVELOPED	5.24%	
MULTI FAMILY	DEVELOPED	3.13%	
MULTI FAMILY	UNDEVELOPED	0.98%	
OPEN SPACE		26.55%	
RESIDENTIAL	DEVELOPED	22.09%	
RESIDENTIAL	UNDEVELOPED	<u>5.53%</u>	
		100.00%	

Demographics of Gulf Shores, Alabama

Age, Race & Gender Composition	
White	89.6%
Hispanic	4.7%
Black	2.4%
American Indian	.5%
Asian	1.2%
Two of More Races	1.6%
Female	55.9%
Male	44.1%
Persons Under 5 Years	1.5%
Persons under 18 Years	14.3%
Persons 65 Years & Over	26.5%
2022 Median Age is 50.4 Years*	

Figures based on US Census Bureau Quick Facts as of July 1, 2023.

*Median Age from Data USA



Source: US Census Bureau Population Estimates, 2014 through 2023.

Gulf Shores, Alabama population has increased by 54% during the past ten years.

The 2023 population estimate of 16,850 is 4.1 percent more than the 2022 estimate of 16,193.

Economic Highlights

Top Ten Employers in Gulf Shores, Alabama

	Employer	Total Employees	FT	PT
1	City of Gulf Shores	399	326	73
2	Gulf Shores City Schools	307	292	15
3	The Lodge at Gulf State Park	306	221	85
4	Wal-Mart	299	243	56
5	The Hangout	266	26	240
6	Waterville	240	17	223
7	Lulu's Gulf Shores	237	128	109
8	Publix Alabama	138	65	73
9	Gulf State Park	113	92	21
10	Rouses Enterprises	105	37	68

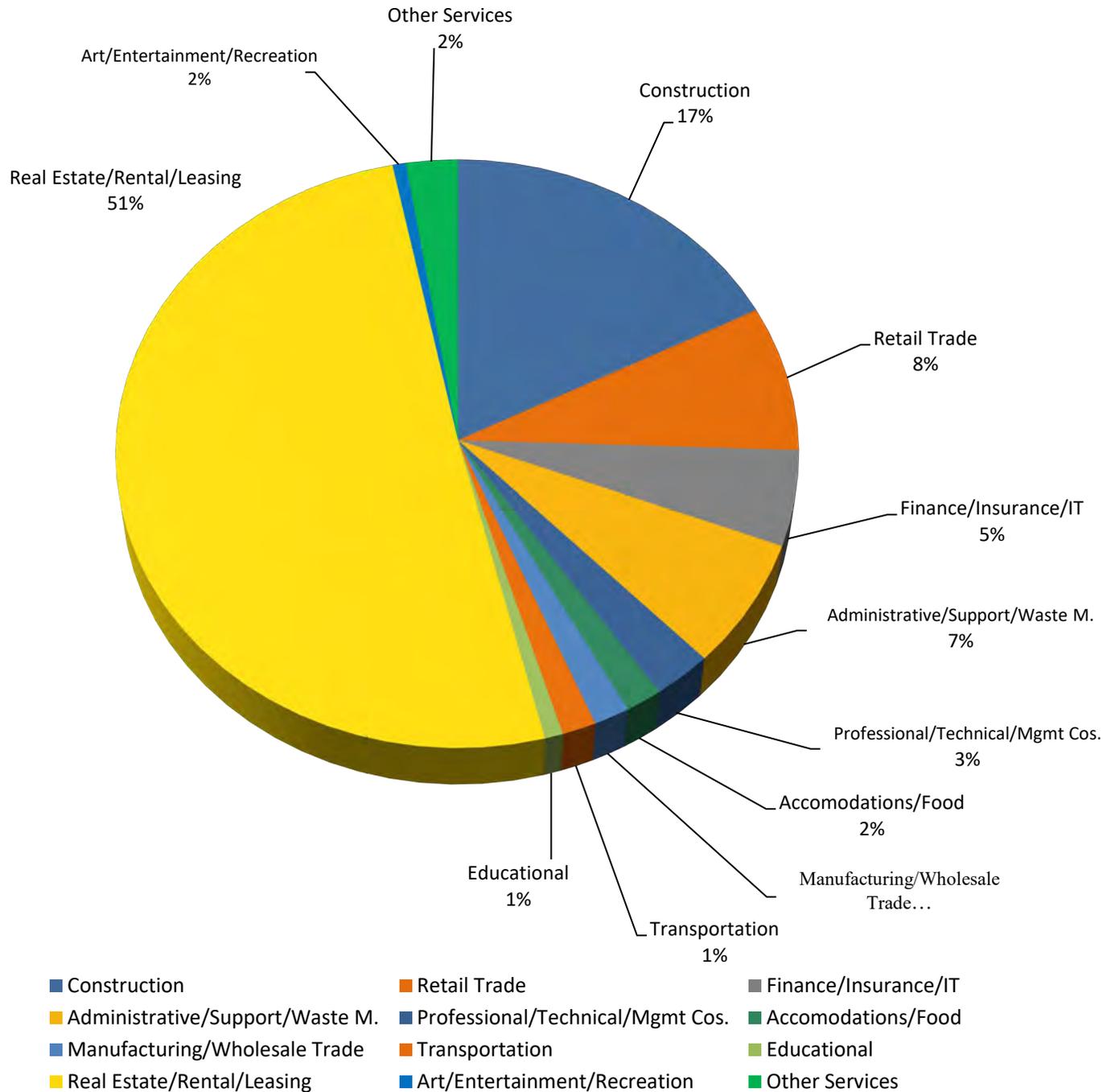
Gulf Shores licensed 9,958 businesses in 2024

Per Capita Income within Gulf Shores in 2022 was .6% higher than the United States level.

	2022
United States	\$41,261
Gulf Shores	\$41,513

Source: US Census Bureau Quick Facts July 1, 2023

Gulf Shores, Alabama Business Profile



Housing Statistics

Current units from Planning Department 7/30/2024:

Single Family Units	6,708
Condos	6,898
Multi Dwelling Units / Apartments	1,528
Other (duplex, townhome, mobile home)	514
Total	15,648

Owner-Occupied 66.2%

Seasonal, Recreational or Occasional Use 5,289

Source: US Census Bureau Quick Facts

Owned Homes, Apartments and Condos

Average Household Size	2.17
Median Value of Occupied Units	\$331,300

Rented Homes, Apartments and Condos

Median Monthly Gross Rent	\$1,181
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Service Statistics: The chart below describes several of the services provided in Gulf Shores, Alabama.

Public Safety 2023	
Fire Protection	Police Protection
Fire Stations4	
Lifeguard Station.....1	Primary Patrol Districts 3
Sworn Employees..... 70	Sworn Employees..... 57
Civilian Employees.....3	Civilian Employees 27
Beach Division Seasonal.....35	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 Grounds3
Hard Tennis Courts (Lighted) 12	Pickleball Courts(Lighted).....12
Soft Tennis Courts (Lighted).....6	Multi-Purpose Fields. 5

Baseball/Softball Fields.....	13	Football Stadium.....	1
Track and Field Facility.....	1		
Beach Volleyball Courts	6	Outdoor Basketball Courts.....	3
Horseshoe Pits	10	Bocce Ball Courts.....	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.....	91.4
Streetlights	2,555
Traffic Signals	29

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 2025

City of Gulf Shores, Alabama Budget 2025

Fund/Department Cross Reference Table

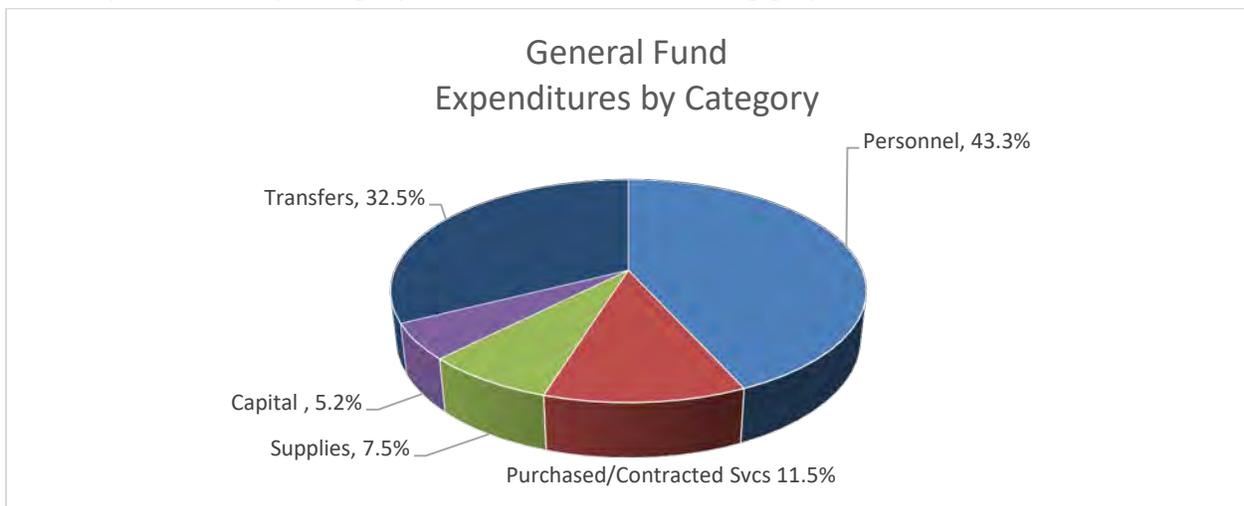
Department/Division	FUND				
	General	Special Revenues	Impact Fees	Beach Fund	Debt Service Fund
Executive	X				
Economic Development & Public Affairs	X				
Natural Resources	X			X	
Human Resources	X				
Financial Services	X				
Finance & Administrative Services	X				
Municipal Court	X	X			
Police	X	X	X		
Fire & EMS	X	X	X		
Planning & Zoning	X				
Building	X				
Capital Projects	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		
Public Works - Maintenance	X				
Public Works - Recycle & Sanitation	X				
Engineering	X		X		
Appropriations	X				
Transfers Out	X				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 2025 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 82.8% Taxes and 6.3% Licenses and Permits. Less than half (43.3%) of the General Fund expenditures are related to salaries. Transfers for Debt Service make up 32% of the General Fund Budget and is used to pay for transportation and school improvements. In 2025 another \$2 million, representing 2.4%, of the General Fund for school expenses has been budgeted. Operational costs comprise 19% of the General Fund expenditures and Capital is 5.2% 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 2023 additional funds of \$8,919,182 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 2023 with the passage of the 2024 budget. The 2024 City Financial Policy requires a General Fund cash reserve equal to seventy percent for 2024. General Revenue fund reserves in 2024 will comprise 35% of the General Fund Operating Budget and a Beach Reserve equivalent to 35% of the General Fund Budget. In 2023 the City was able to maintain 70% of the General Fund target level of reserves needed of \$28,254,623 (35%) and to the Beach Reserves \$28,254,623 (35%) in order to sustain operations during fluctuations of the revenue streams. Total reserve funds target for 2025 is \$62,849,002 or 75% of the General Fund Budget revenues of \$83,798,669.

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. Prior to 2025 the beach and city-wide recycling program, police enforcement, enhanced beach safety program including lifeguard service were in the Beach Restoration and Projects Fund. In May 2024, the departmental City services paid from the Beach fund were moved to the General Fund. Only the annual beach monitoring, dune

enhancement and tilling for the beach re-nourishment project remains in the Beach Restoration and Projects Fund.

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 ends October 2025 and will not have any expenses budgeted in 2025. The 2022-B warrant is a 20 year issue for \$47 million at 2.4%. Current plans include a Justice Center, Fire training facility, the Inter-coastal pedestrian bridge and County Road 6 West improvements.

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 to real estate ventures that will be public-private partnerships.

2018-A & B GO WARRANT FUNDS

The 2018-A GO Warrant is 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 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 2024 of \$1,388,938,000 were received from the Baldwin County Revenue Commissioner’s Office, which would result in a debt limit of \$277,787,612. Our current debt limit is \$256,528,540 which is based on 2023 assessed property values of \$1,282,642,700. Debt obligations at the end of 2024 of \$125,520,250 (includes \$23.3 million in LOCs) are subject to the debt limitation. School debt of \$152,092,200 is not subject to the 20% debt limitation. Projected 2025 Debt Service will constitute 10.3% of total fund expenditures and 32% 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
2024	1,388,938,060	20%	277,787,612	125,520,250
2023	1,282,642,700	20%	256,528,540	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

As of December 31, 2024 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 2024 will be \$137,925,000. Debt Service amount due in 2025 is \$9,404,320; 2026 amount due is \$9,401,374.

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 2024 will be \$47 million. Debt Service amount due in 2025 is \$3,272,546; 2026 amount due is \$3,272,546.

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 2024 will be \$2,315,000. Debt Service amount due in 2025 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 were used for City School improvements. The outstanding debt balance at the end of 2024 will be \$14,167,200. Debt Service amount due in 2025 is \$1,060,854; 2026 amount due is \$1,060,850.

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 2024 will be \$8,414,480. Debt Service amount due in 2025 is \$659,174; 2026 amount due is \$659,172.

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. The line was utilized for various equipment purchases and paid off in 2024. 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 the Gulf Coast Center for Ecotourism. The line also funded all Hurricane Sally-related expenses for the City while awaiting reimbursement from FEMA. 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 2024 to date Debt Service payments of \$2 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 \$36,343,940 and is repaid from the General Fund. Debt Service amount due in 2025 is \$3,065,098; 2026 amount due is \$3,065,292.

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

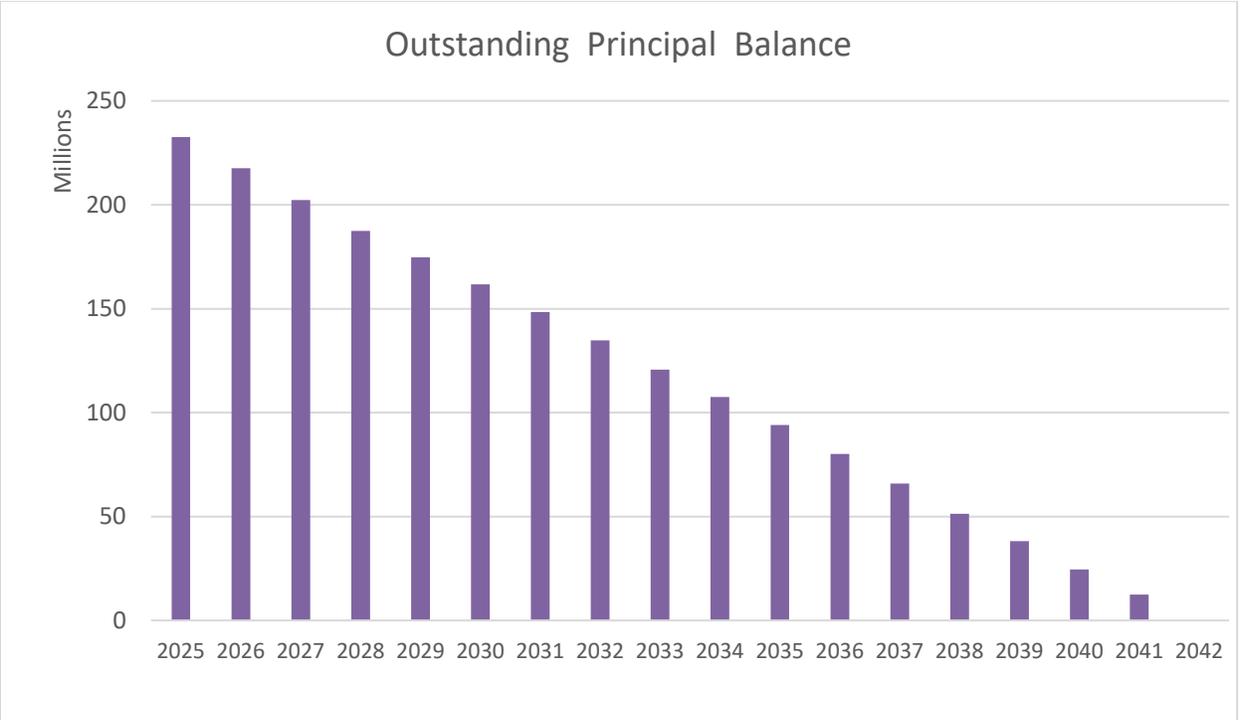
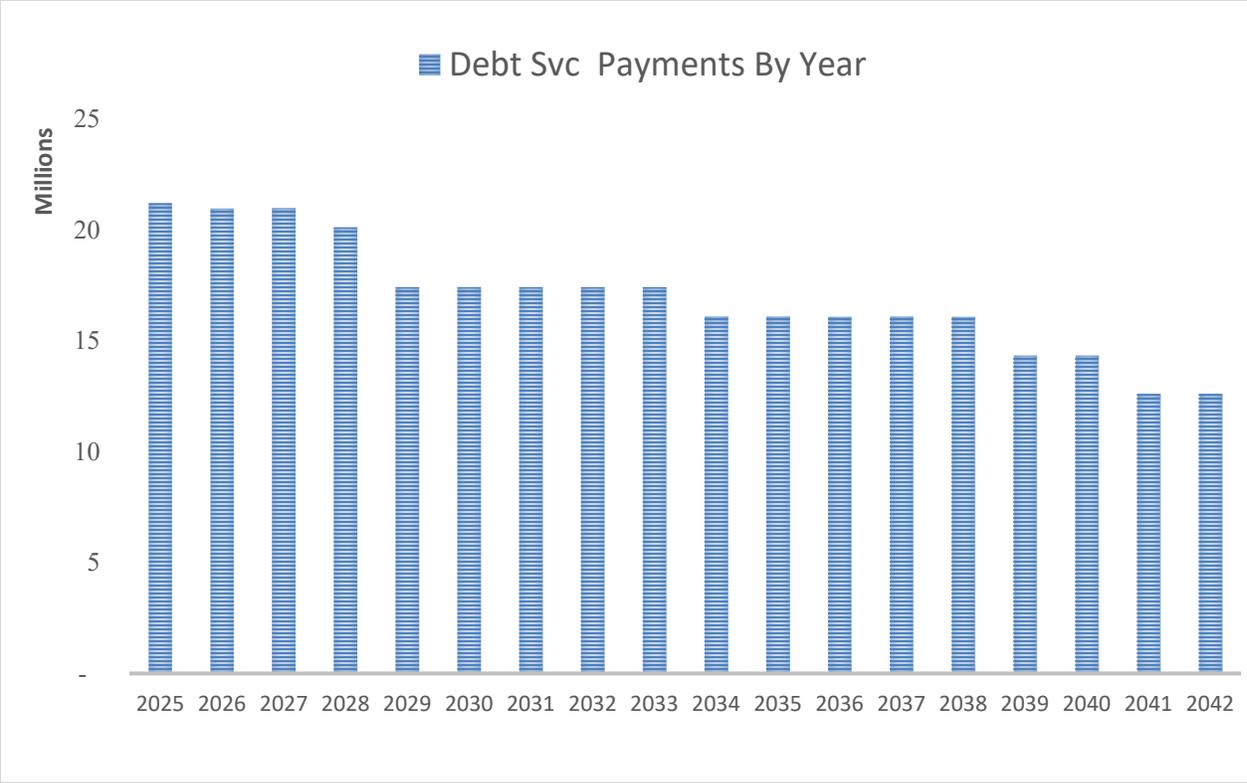
The 2017-A GO Warrants refunded the remainder of the 2008-A GO Warrants, as well as paid down \$3.8 million on the 2014-GO line of credit. The Aggregate Debt Service (Principal and Interest) owed on the issue is \$2,605,481 and is repaid from the General Fund. Debt Service amount due in 2025 is \$868,494; amount due in 2026 is \$868,494.

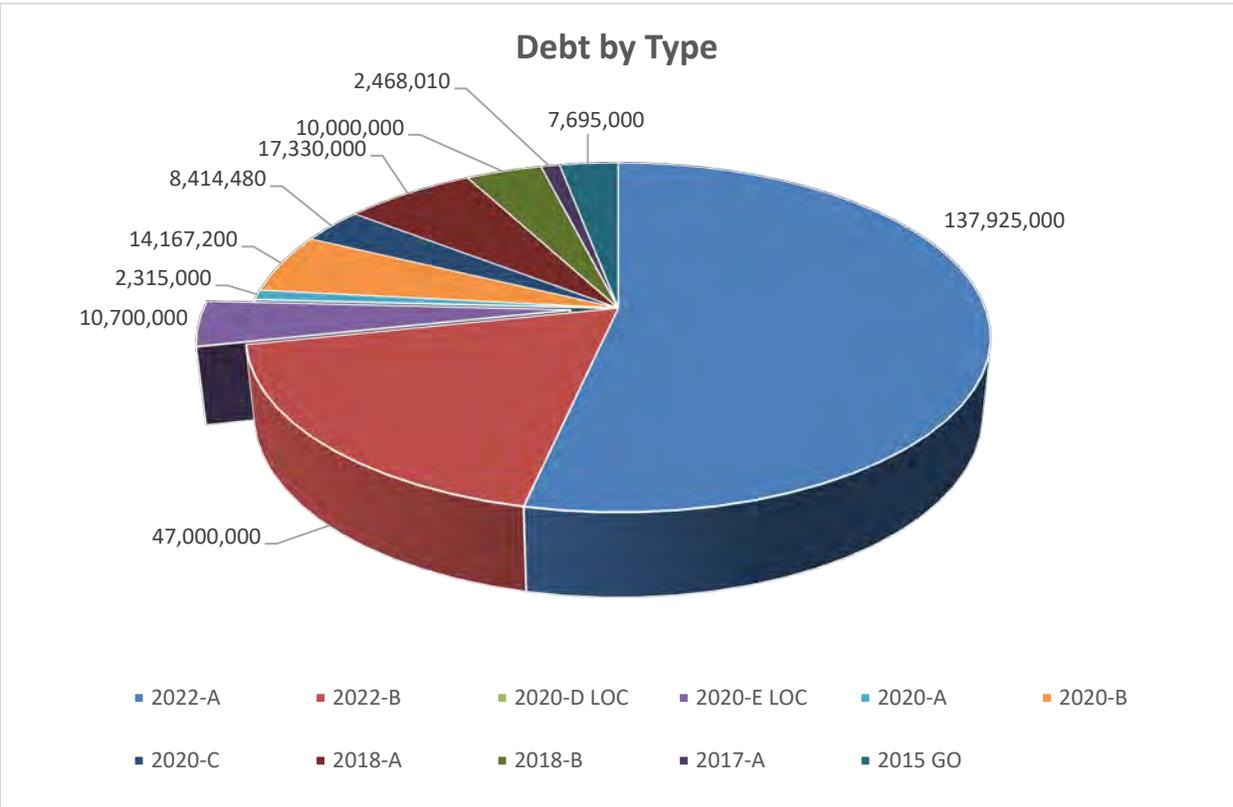
2015 GO Warrants – Issue Amount \$8,830,000

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 \$8,601,380 and is repaid from the General Fund. Debt Service amount due in 2025 is \$563,380; 2026 amount due is \$2,672,400.

Debt service payments by year are as follows as of December 31st, 2024:

	Principal	Interest	Total
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	247,314,690	57,517,724	304,832,414





The chart above shows the amount of debt by type. The 2 Lines of Credit are shown in the extracted pie slices and represent 4% or \$10.7 million of the total debt of \$258,014,690 principal owed.

City of Gulf Shores, Alabama 2025 Budget Calendar

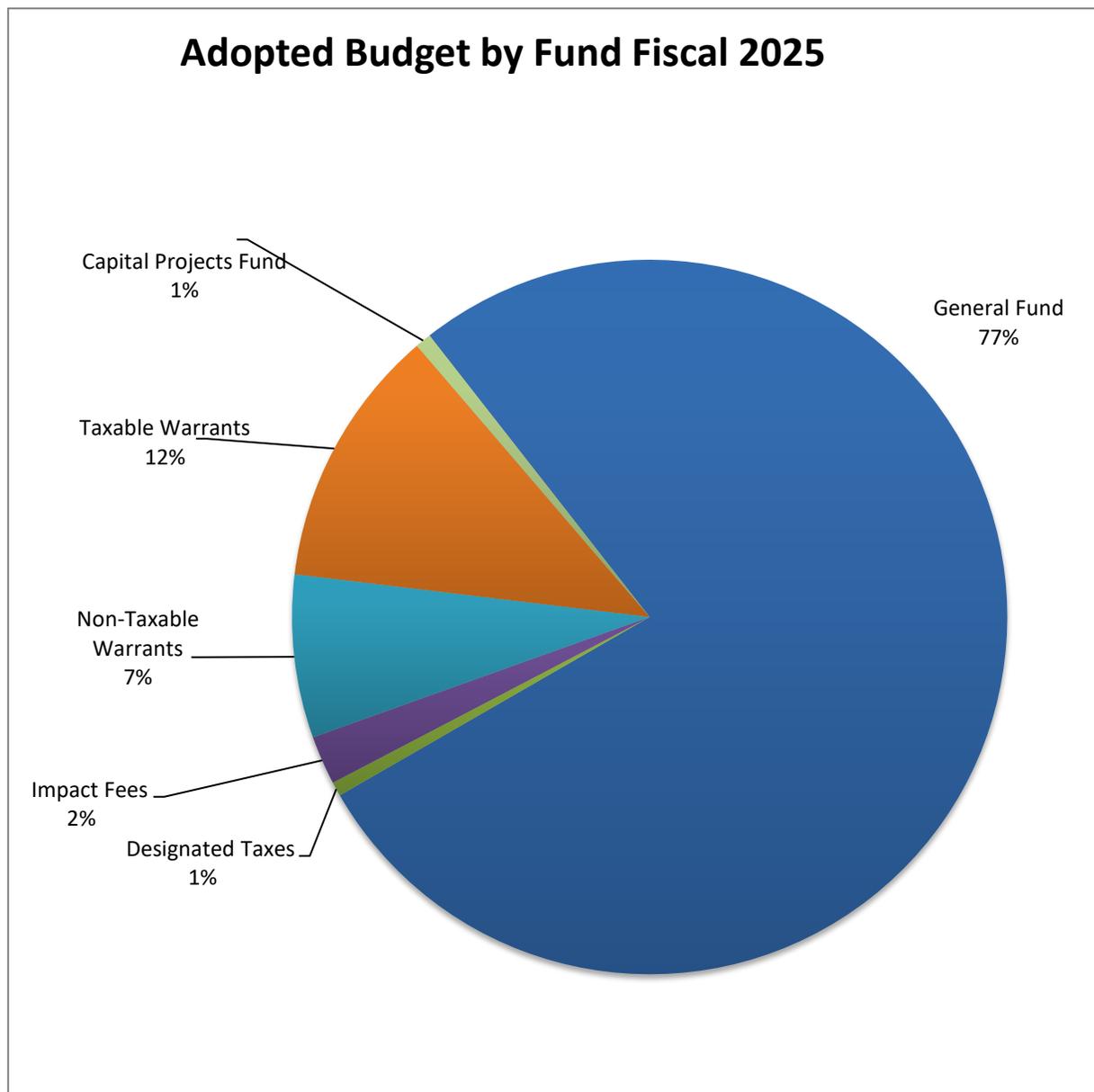
Date	Action
April 30, 2024	Departments send submissions to build Ten Year Capital Outlay Plan. Departments viewed the other departments' needs and collaborated on how best to meet city-wide needs within designated resources. Finance Committee received Ten Year Capital Plan and 2025 Capital Budget Requests at the July 17th Finance Committee meeting.
June 6, 2024	Department deadline - Revenue projections
June 19, 2024	Revenue projections update to Finance Committee.
June 21, 2024	Budget Preparation Instructions sent to Department Heads requested not to exceed 2024 budgeted amounts in total by Department due to annualizing positions funded in 2024, 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 17th, 2024	Finance Committee received Ten Year Capital Plan/2025 Capital Budget Requests
August 9, 2024	Department deadline - Personnel Requests
August 23, 2024	Budget Requests & Budget Book due to Finance & Administrative Services Director. Requests compiled with recommendations for meeting needs with revenue sources.
August 26, 2024	City Administrator 2025 Budget recommendation prepared for Finance Committee.
October 23, 2024	
October 23, 2024	Finance Committee reviews City Administrator's Budget Worksheets.
December 9, 2024	Committee of the Whole (COW)/Council meeting for full Council review/adoption.

CITY OF GULF SHORES, ALABAMA
FINANCIAL SUMMARIES
TABLES AND GRAPHS
FISCAL YEAR 2025

TABLE 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
General Fund	69,407,268	80,727,496	81,555,397	83,063,669	1,508,272	1.8%
Special Revenue Funds:						
2% Lodging Tax	67,879	224,929	4,105	0	(4,105)	-100.0%
Designated Taxes	874,705	1,232,252	690,000	690,000	0	0.0%
Impact Fees	2,006,879	2,845,285	3,840,730	2,378,390	(1,462,340)	-38.1%
Library Board Fund	6	5,801	0	0	0	n/a
Capital Projects Funds:					0	
Beach Restoration	826,540	1,848,259	221,844	0	(221,844)	-100.0%
Non-Taxable Lines of Credit	50,225	3,266	2,050,000	7,935,000	5,885,000	287.1%
Taxable Warrant Fund	911,873	14,292,332	33,535,072	12,697,261	(20,837,811)	-62.1%
2018 GO Warrant	6,907	17,134	0	0	0	n/a
Capital Projects Funds	(2,670,221)	5,731,334	2,609,526	781,850	(1,827,676)	-70.0%
Storm Damage	3,255,858	10,155,505	360,750	0	(360,750)	-100.0%
Debt Service	834	2,472	0	0	0	n/a
TOTAL REVENUES	74,738,753	117,086,065	124,867,424	107,546,170	(17,321,254)	-13.9%
EXPENDITURES						
General Fund	39,813,241	44,483,959	57,327,198	56,575,408	(751,790)	-1.3%
Special Revenue Funds:						
2% Lodging Tax	0	0	0	0	0	n/a
Designated Taxes	63,088	53,363	35,000	35,000	0	0.0%
Impact Fees	2,241,212	1,392,579	3,054,435	2,343,390	(711,045)	-23.3%
Library Board Fund	0	0	0	0	0	n/a
Capital Projects Funds:						
Beach Restoration	1,637,162	2,429,279	931,844	138,000	(793,844)	-85.2%
Non-Taxable Lines of Credit	2,057,714	2,760,358	35,788,925	31,580,627	(4,208,298)	-11.8%
Taxable Warrant Fund	4,208,031	17,100,604	51,057,430	12,697,261	(38,360,169)	-75.1%
2018 GO Warrant	652	0	0	0	0	n/a
Capital Projects Funds	5,827,882	18,932,803	64,244,506	102,917,799	38,673,293	60.2%
Storm Damage	218,763	16,622,081	481,000	0	(481,000)	-100.0%
Debt Service	16,409,364	24,236,481	27,971,823	26,782,181	(1,189,642)	-4.3%
TOTAL EXPENDITURES	72,477,109	128,011,507	240,892,161	233,069,666	(7,822,495)	-3.2%
Excess of Revenues over Total Expenditures	2,261,644	(10,925,442)	(116,024,737)	(125,523,496)	(9,498,759)	8.2%
OTHER FINANCING						
Issuance of Debt	154,756,851	17,500,000	66,611,258	23,645,627	(42,965,631)	-64.5%
Warrant proceeds	0	0	63,587,809	99,483,949	35,896,140	56.5%
Contribution from ALGCCVB	391,000	0	0	0	0	n/a
Proceeds from sale capital assets	182,358	78,884	80,000	80,000	0	0.0%
Transfers In	21,608,214	29,773,615	40,537,535	30,250,260	(10,287,275)	-25.4%
Transfers Out	(21,608,214)	(29,773,615)	(36,237,535)	(27,878,261)	8,359,274	-23.1%
Total Other Financing Uses	155,330,209	17,578,884	134,579,067	125,581,575	(8,997,492)	-6.7%
Net Change in Fund Balance	157,591,853	6,653,442	18,554,330	58,079	(18,496,251)	-99.7%
Fund Balances - Beginning	70,037,938	227,629,791	234,283,233	252,837,563	18,554,330	7.9%
Fund Balances - Ending	227,629,791	234,283,233	252,837,563	252,895,642	58,079	0.0%

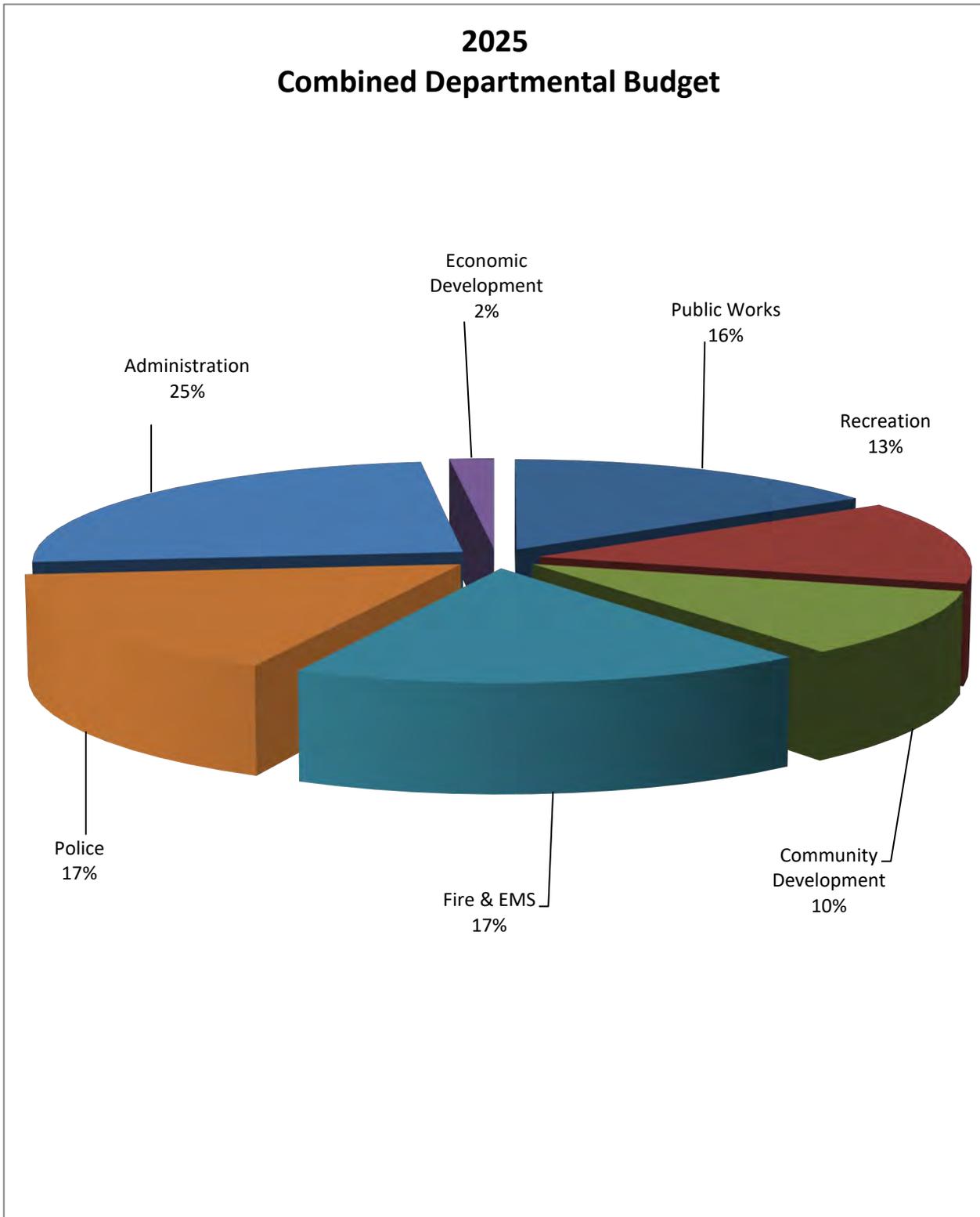
GRAPH 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2025



**TABLE 2
CITY OF GULF SHORES, ALABAMA
GENERAL FUND ADOPTED BUDGET
FISCAL YEAR 2025**

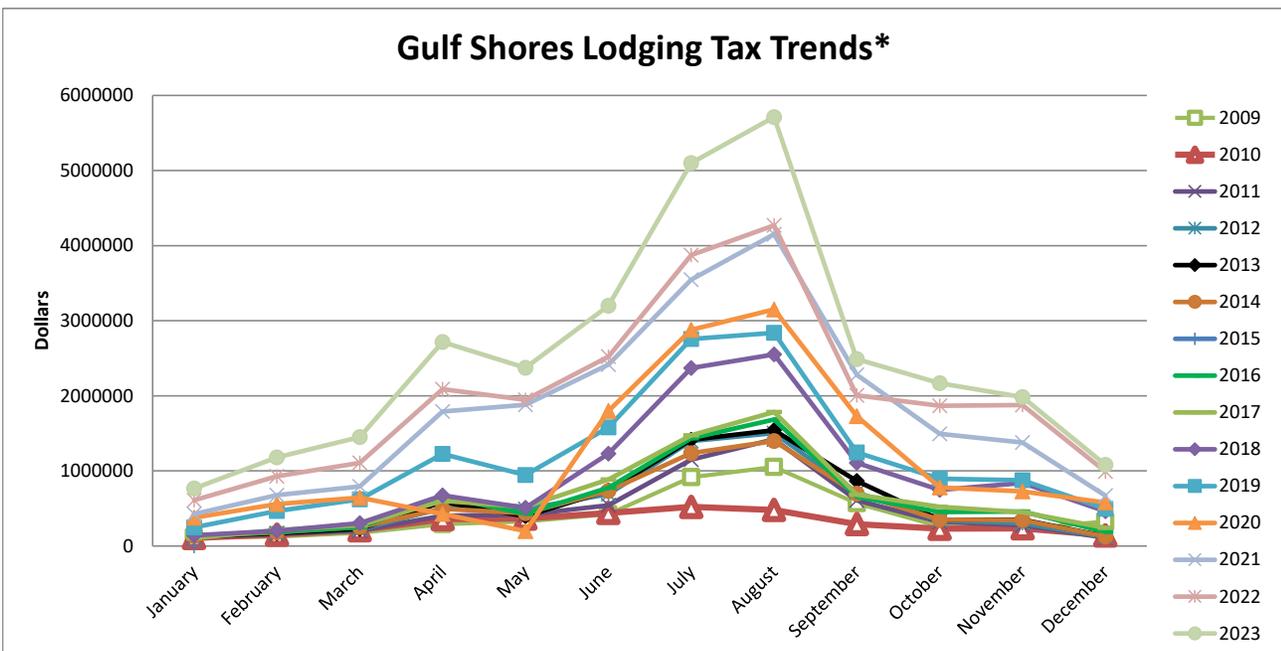
	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Property Taxes	4,700,493	6,176,986	6,381,940	6,910,902	528,962	8.29%
Sales Taxes	23,237,835	23,293,945	22,300,000	23,000,000	700,000	3.14%
Lodging Taxes	24,093,471	30,220,751	32,800,000	34,000,000	1,200,000	3.66%
Other Local Taxes	5,653,098	6,498,448	5,363,000	5,505,000	142,000	2.65%
Licenses and Permits	5,742,094	6,783,558	5,356,500	5,291,500	(65,000)	-1.21%
Fines/Forfeitures	550,889	485,184	525,000	525,000	0	0.00%
Franchise/Utility	2,127,095	2,160,719	2,028,203	1,762,000	(266,203)	-13.13%
Intergovern/Fed	70,471	71,183	0	0	0	n/a
Intergovern/State	550,422	540,815	904,900	703,900	(201,000)	-22.21%
Investments Income	185,046	1,682,911	1,600,000	816,632	(783,368)	-48.96%
Other Receipts	2,496,354	2,812,996	4,295,854	4,548,735	252,881	5.89%
TOTAL REVENUES	69,407,268	80,727,496	81,555,397	83,063,669	1,508,272	1.85%
EXPENDITURES						
Executive	1,841,472	2,251,018	2,592,001	1,839,121	(752,880)	-29.05%
Economic Development	0	0	0	1,023,380	1,023,380	n/a
Natural Resources	0	0	0	595,269	595,269	n/a
Human Resources	728,249	914,550	1,027,252	6,183,083	5,155,831	501.91%
Financial Services	0	1,361,614	2,187,931	2,356,650	168,719	7.71%
Finance & Administrative Services	3,513,667	2,619,215	2,599,334	2,905,266	305,932	11.77%
Municipal Court	504,782	537,883	640,360	430,249	(210,111)	-32.81%
Police	8,446,525	9,005,609	10,688,996	9,111,065	(1,577,931)	-14.76%
Fire & EMS	7,142,930	9,064,206	9,927,151	9,645,719	(281,432)	-2.83%
Planning & Zoning	614,986	827,486	1,101,124	730,845	(370,279)	-33.63%
Building	576,107	648,394	744,946	924,622	179,676	24.12%
Capital Projects	0	0	0	2,700,047	2,700,047	n/a
Recreation & Cultural Affairs	441,805	475,273	499,987	476,871	(23,116)	-4.62%
Events & Programs	829,352	789,803	1,104,564	990,810	(113,754)	-10.30%
Library	699,380	799,108	780,378	687,885	(92,493)	-11.85%
Recreation - Bodenhamer	2,545,392	2,728,869	2,988,862	2,571,995	(416,867)	-13.95%
Recreation - Sportsplex	1,302,996	1,521,825	1,541,234	1,412,429	(128,805)	-8.36%
Recreation - Parks	535,257	714,003	856,588	715,019	(141,569)	-16.53%
Recreation - Grounds Maint School	217,993	286,302	271,376	254,030	(17,346)	-6.39%
Recreation - City Store	241,365	249,912	254,562	300,866	46,304	18.19%
Public Works - General Services	565,908	680,019	579,345	512,271	(67,074)	-11.58%
Public Works - Custodial	480,354	593,964	710,742	761,061	50,319	7.08%
Public Works - Landscaping	1,291,052	1,072,333	1,512,965	1,397,780	(115,185)	-7.61%
Public Works - Streets	4,187,775	3,185,148	3,286,545	2,595,423	(691,122)	-21.03%
Public Works - Maintenance	1,292,021	1,186,119	1,354,854	1,476,558	121,704	8.98%
Public Works - Recycle & Sanitation	0	1,333,308	1,922,719	2,044,184	121,465	6.32%
Engineering & Construction	705,703	723,345	919,803	798,903	(120,900)	-13.14%
Airport	0	0	278,653	357,201	78,548	28.19%
Appropriations	1,108,170	914,653	947,926	776,806	(171,120)	-18.05%
Capital Outlay (Land)	0	0	6,007,000	0	(6,007,000)	-100.00%
TOTAL EXPENDITURES	39,813,241	44,483,959	57,327,198	56,575,408	(751,790)	-1.31%
OTHER FINANCING SOURCES						
Proceeds from issuance of debt	346,351	0	0	0	0	n/a
Proceeds from the sale of capital assets	182,358	78,884	80,000	80,000	0	0.00%
Operating Transfers In	3,127,749	771,727	7,455,000	655,000	(6,800,000)	-91.21%
Operating Transfers Out	(17,140,280)	(28,174,966)	(31,325,151)	(27,223,261)	4,101,890	-13.09%
Total Other Financing Sources	(13,483,822)	(27,324,355)	(23,790,151)	(26,488,261)	(2,698,110)	11.34%
Net Change in Fund Balance	16,110,205	8,919,182	438,048	0	(438,048)	-100.00%
Prior Period Adjustment						
Fund Balances - Beginning	46,450,165	62,560,367	71,479,549	71,917,597	438,048	0.61%
Fund Balances - Ending	62,560,367	71,479,549	71,917,597	71,917,597	0	0.00%

GRAPH 2
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2025



**TABLE 3
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND 10
LODGING TAX ADOPTED BUDGET*
FISCAL YEAR 2025**

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Taxes:						
Lodging Tax 2% Beach	0	0	0	0	0	n/a
Interest Income	67,879	224,929	4,105	0	(4,105)	-100%
Total Revenue	67,879	224,929	4,105	0	(4,105)	-100%
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	67,879	224,929	4,105	0	(4,105)	-100%
OTHER FINANCING USES						
Transfers In	0	0	0	0		
Transfers Out	(200,000)	(450,000)	(4,048,384)	0	4,048,384	-100%
Total Other Financing Uses	(200,000)	(450,000)	(4,048,384)	0	4,048,384	-100%
Net Change in Fund Balance	(132,121)	(225,071)	(4,044,279)	0	4,044,279	-100%
Fund Balances - Beginning	4,401,471	4,269,350	4,044,279	0	(4,044,279)	-100%
Fund Balances - Ending	4,269,350	4,044,279	0	0	0	n/a



***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.
Lodging Tax Transfer out in 2024 to the Storm Damage Fund for Beach Renourishment expenses.**

TABLE 4
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND 11
DESIGNATED TAXES
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Taxes:						
Intergovernmental:						
State of Alabama	873,854	1,226,361	690,000	690,000	0	0%
Interest Income	851	5,891	0	0	0	n/a
Total Revenue	<u>874,705</u>	<u>1,232,252</u>	<u>690,000</u>	<u>690,000</u>	<u>0</u>	<u>0%</u>
EXPENDITURES						
Current:						
General Government	63,088	53,363	35,000	35,000	0	0%
Total General Government	<u>63,088</u>	<u>53,363</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0%</u>
Excess of Revenues over Total Expenditures	<u>811,617</u>	<u>1,178,889</u>	<u>655,000</u>	<u>655,000</u>	<u>0</u>	<u>0%</u>
OTHER FINANCING USES						
Transfers Out	(690,841)	(771,727)	(655,000)	(655,000)	0	0%
Total Other Financing Uses	<u>(690,841)</u>	<u>(771,727)</u>	<u>(655,000)</u>	<u>(655,000)</u>	<u>0</u>	<u>0%</u>
Net Change in Fund Balance	<u>120,776</u>	<u>407,162</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balances - Beginning	<u>446,545</u>	<u>567,321</u>	<u>974,483</u>	<u>974,483</u>	<u>0</u>	<u>0%</u>
Fund Balances - Ending	<u><u>567,321</u></u>	<u><u>974,483</u></u>	<u><u>974,483</u></u>	<u><u>974,483</u></u>	<u><u>0</u></u>	<u><u>0%</u></u>

TABLE 5
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND 14
IMPACT FEES
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Impact Fees	2,005,544	2,813,483	3,832,945	2,014,290	(1,818,655)	-47%
Miscellaneous Revenue	391,000	0	0	329,100	329,100	n/a
Interest Income	1,335	31,802	7,785	35,000	27,215	350%
Total Revenue	2,397,879	2,845,285	3,840,730	2,378,390	(1,462,340)	-38%
EXPENDITURES						
Capital Outlay						
Fire	136,416	130,376	220,000	117,000	(103,000)	-47%
Recreation	1,006,579	651,850	1,323,145	1,400,000	76,855	6%
Police	106,461	104,856	147,290	476,390	329,100	223%
Public Works	991,756	505,497	1,364,000	350,000	(1,014,000)	-74%
Total Capital Outlay	2,241,212	1,392,579	3,054,435	2,343,390	(711,045)	-23%
Total Expenditures	2,241,212	1,392,579	3,054,435	2,343,390	(711,045)	-23%
Excess of Revenues over Total Expenditures	156,667	1,452,706	786,295	35,000	(751,295)	-96%
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	156,667	1,452,706	786,295	35,000	(751,295)	-96%
Fund Balances-Beginning(restated)	2,342,303	2,498,970	3,951,676	4,737,971	786,295	20%
Fund Balances - Ending	2,498,970	3,951,676	4,737,971	4,772,971	35,000	1%

Beginning fund balance increase due to Highway 59 Widening expense slower than anticipated in 2024.

TABLE 6
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND 37
BEACH RESTORATION AND PROJECTS FUND*
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Interest Income	744	3,234	0	0	0	n/a
ADEM Recycling Grant	0	350,000	6,000	0	(6,000)	-100%
Parking Fees	764,986	1,495,025	215,844	0	(215,844)	-100%
Other	60,810	0	0	0	0	n/a
Total Revenue	826,540	1,848,259	221,844	0	(221,844)	-100%
EXPENDITURES						
Current Operating:						
Police	376,982	446,046	162,007	0	(162,007)	-100%
Fire Beach	774,223	1,083,585	412,618	0	(412,618)	-100%
Public Works	234,847	196,259	71,219	0	(71,219)	-100%
Miscellaneous (Trapping)	15,546	17,590	12,000	12,000	0	0%
Total Current	1,401,598	1,743,480	657,844	12,000	(645,844)	-98%
Capital Outlay						
Police	46,387	178,860	63,000	0	(63,000)	-100%
Fire Beach	127,221	83,450	105,000	0	(105,000)	-100%
Public Works	46,386	405,489	40,000	0	(40,000)	-100%
Dune Enhancement	0	0	3,000	3,000	0	0%
Beach Monitoring	15,570	18,000	63,000	123,000	60,000	95%
Total Capital Outlay	235,564	685,799	274,000	126,000	(148,000)	-54%
Total Expenditures	1,637,162	2,429,279	931,844	138,000	(793,844)	-85%
Excess of Revenues over Total Expenditures	(810,622)	(581,020)	(710,000)	(138,000)	572,000	-81%
OTHER FINANCING USES						
Transfers In from Other Funds	910,000	1,000,000	710,000	138,000	(572,000)	-81%
Total Other Financing Uses	910,000	1,000,000	710,000	138,000	(572,000)	-81%
Net Change in Fund Balance	99,378	418,980	0	0	0	n/a
Fund Balances - Beginning	196,350	295,728	714,708	714,708	0	0%
Fund Balances - Ending	295,728	714,708	714,708	714,708	0	0%

TABLE 7
CITY OF GULF SHORES, ALABAMA
CAPITAL PROJECTS FUND 38
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Interest Income	2,296,176	3,276,855	2,609,526	0	(2,609,526)	-100%
Net Increase(decrease) investments	(5,206,397)	2,454,479	0	0	0	n/a
Other	240,000	0	0	781,850	781,850	n/a
Total Revenues	<u>(2,670,221)</u>	<u>5,731,334</u>	<u>2,609,526</u>	<u>781,850</u>	<u>(1,827,676)</u>	<u>-70%</u>
EXPENDITURES						
City School System Appropriation	3,338,975	7,739,716	0	0	0	n/a
High School Construction	2,400,832	11,193,042	64,244,506	101,855,949	37,611,443	59%
City School Improvements	0	0	0	0	0	n/a
East 1st Street Sidewalk	0	0	0	1,061,850	1,061,850	n/a
Miscellaneous	88,075	45	0	0	0	n/a
Total Expenditures	<u>5,827,882</u>	<u>18,932,803</u>	<u>64,244,506</u>	<u>102,917,799</u>	<u>37,611,443</u>	<u>60%</u>
OTHER FINANCING SOURCES						
Proceeds from Long Term Debt	150,000,000	0	63,587,809	99,483,949	35,896,140	56%
Transfer from General Fund	0	0	2,500,000	280,000	(2,220,000)	n/a
Transfer from City School Board	0	0	0	2,372,000	2,372,000	n/a
Transfers Out	(2,676,873)	(33,282)	(209,000)	0	209,000	-100%
Total Other Financing Sources	<u>147,323,127</u>	<u>(33,282)</u>	<u>65,878,809</u>	<u>102,135,949</u>	<u>36,257,140</u>	<u>55%</u>
Net Change in Fund Balances	<u>138,825,024</u>	<u>(13,234,751)</u>	<u>4,243,829</u>	<u>0</u>	<u>(4,243,829)</u>	<u>-100%</u>
Fund Balance - Beginning	<u>16,158,689</u>	<u>154,983,713</u>	<u>141,748,962</u>	<u>145,992,791</u>	<u>4,243,829</u>	<u>3%</u>
Fund Balance - Ending	<u><u>154,983,713</u></u>	<u><u>141,748,962</u></u>	<u><u>145,992,791</u></u>	<u><u>145,992,791</u></u>	<u><u>0</u></u>	<u><u>0%</u></u>

TABLE 8
CITY OF GULF SHORES, ALABAMA
STORM DAMAGE CAPITAL PROJECTS FUND 39
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Intergovernmental Grants						
State of Alabama	0	1,488,768	0	0	0	n/a
Federal Government	3,010,908	8,666,737	360,750	0	(360,750)	-100%
Grants	0	0	0	0	0	n/a
Other Receipts	244,950	0	0	0	0	n/a
Interest Income	0	0	0	0	0	n/a
Total Revenues	<u>3,255,858</u>	<u>10,155,505</u>	<u>360,750</u>	<u>0</u>	<u>(360,750)</u>	<u>-100%</u>
EXPENDITURES						
Debris Removal	0	0	0	0	0	n/a
Emergency Protective Measures	0	0	0	0	0	n/a
Beach Betterment	0	5,760,643	0	0	0	n/a
Parks, Recreation & Other	110,121	10,852,831	0	0	0	n/a
Roads & Bridges	0	0	0	0	0	n/a
Direct Admin Costs	22,438	4,868	0	0	0	n/a
Insured Repairs	74,907	0	0	0	0	n/a
Hazard Mitigation	11,297	3,038	481,000	0	(481,000)	-100%
Miscellaneous	0	701	0	0	0	n/a
Total Expenditures	<u>218,763</u>	<u>16,622,081</u>	<u>481,000</u>	<u>0</u>	<u>(481,000)</u>	<u>-100%</u>
OTHER FINANCING SOURCES (USES)						
Transfer from Other Funds	21,155	3,693,407	4,191,712	23,079	(4,168,633)	-99%
Total Other Financing Uses	<u>21,155</u>	<u>3,693,407</u>	<u>4,191,712</u>	<u>23,079</u>	<u>(4,168,633)</u>	<u>-99%</u>
Net Change in Fund Balance	<u>3,058,250</u>	<u>(2,773,169)</u>	<u>4,071,462</u>	<u>23,079</u>	<u>(4,048,383)</u>	<u>-99%</u>
Fund Balance - Beginning	<u>(668,969)</u>	<u>2,389,281</u>	<u>(383,888)</u>	<u>3,687,574</u>	<u>4,071,462</u>	<u>-1061%</u>
Fund Balance - Ending	<u><u>2,389,281</u></u>	<u><u>(383,888)</u></u>	<u><u>3,687,574</u></u>	<u><u>3,710,653</u></u>	<u><u>23,079</u></u>	<u><u>1%</u></u>

Transfer in from Lodging Tax Fund used for Beach Renourishment.

TABLE 9
CITY OF GULF SHORES, ALABAMA
DEBT SERVICE FUND 41
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Interest	834	2,472	0	0	0	n/a
Total Revenues	834	2,472	0	0	0	n/a
EXPENDITURES						
Principal	10,959,552	18,226,410	21,801,513	19,883,783	(1,917,730)	-9%
Interest	5,447,252	6,001,011	6,159,310	6,887,398	728,088	12%
Miscellaneous	2,560	9,060	11,000	11,000	0	0%
Total Expenses	16,409,364	24,236,481	27,971,823	26,782,181	(1,189,642)	-4%
Excess of Revenues over Total Expenditures	<u>(16,408,530)</u>	<u>(24,234,009)</u>	<u>(27,971,823)</u>	<u>(26,782,181)</u>	<u>1,189,642</u>	<u>-4%</u>
OTHER FINANCING SOURCES (USES)						
Bond Issue Proceeds	0	0	0	0	0	n/a
Transfers In	16,409,310	24,234,488	27,971,823	26,782,181	(1,189,642)	-4%
Transfers Out	(35)	0	0	0	0	n/a
Total Other Financing Uses	16,409,275	24,234,488	27,971,823	26,782,181	(1,189,642)	-4%
Net Change in Fund Balance	<u>745</u>	<u>479</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balances-Beginning	<u>32</u>	<u>777</u>	<u>1,256</u>	<u>1,256</u>	<u>0</u>	<u>0%</u>
Fund Balances - Ending	<u>\$ 777</u>	<u>\$ 1,256</u>	<u>\$ 1,256</u>	<u>\$ 1,256</u>	<u>0</u>	<u>0%</u>

TABLE 10
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND 40
NON-TAXABLE LINES OF CREDIT
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Grants Requiring Matching Funds						
Grants	50,000	0	2,050,000	7,935,000	5,885,000	287%
Interest Income	225	3,266	0		0	n/a
Total Revenues	50,225	3,266	2,050,000	7,935,000	5,885,000	287%
EXPENDITURES						
Miscellaneous	49,515	0	0		0	n/a
Capital Outlay Projects						
Fire & EMS	0	0	3,129,400	817,431	(2,311,969)	-74%
Rec & Cultural Affairs	62,640	504,872	3,069,000	0	(3,069,000)	-100%
PW Maintenance Vehicle/Equip.	0	0	870,000	0	(870,000)	-100%
ALDOT TAP Grant/Sidewalks	0	0	1,009,000	0	(1,009,000)	-100%
6th Street Public Access	0	205,957	0	0	0	n/a
Justice Center	0	1,439,150	19,430,000	9,761,450	(9,668,550)	-50%
Waterway West Connector Road	0	0	0	100,000	100,000	n/a
BUILD - County Road 6	0	0	200,000	500,000	300,000	150%
BUILD - Highway 59	0	0	0	2,201,746	2,201,746	n/a
BUILD - Pedestrian Bridge	0	0	250,000	18,000,000	17,750,000	7100%
West 4th Street Bridge	0	68,275	160,000	0	(160,000)	-100%
Buildings	46,696	101,683	2,445,000	0	(2,445,000)	-100%
Airport Terminal	0	0	3,000,000	0	(3,000,000)	-100%
Land & Improvements	1,898,863	440,421	2,226,525	200,000	(2,026,525)	-91%
Total Expenditures	2,057,714	2,760,358	35,788,925	31,580,627	(4,208,298)	-12%
OTHER FINANCING SOURCES						
Warrant Proceeds	1,060,500	4,900,000	49,088,900	23,645,627	(25,443,273)	-52%
Transfers In	900,000	0	209,000	0	(209,000)	-100%
Transfers Out	0	0	(4,300,000)	0	4,300,000	n/a
Total Other Financing Sources	1,960,500	4,900,000	44,997,900	23,645,627	(21,352,273)	-47%
Net Change in Fund Balances	(46,989)	2,142,908	11,258,975	0	(11,258,975)	-100%
Fund Balance - Beginning	100	(46,889)	2,096,019	13,354,994	11,258,975	537%
Fund Balance - Ending	(46,889)	2,096,019	13,354,994	13,354,994	0	0%

Use of loan proceeds for Capital Projects.

TABLE 11
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
TAXABLE WARRANT FUND 42
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Grant Funds	67,594	12,905,483	31,981,072	12,697,261	(19,283,811)	-60%
Interest Income	0	0	0	0	0	n/a
Other	844,279	1,386,849	1,554,000	0	(1,554,000)	-100%
Total Revenues	<u>911,873</u>	<u>14,292,332</u>	<u>33,535,072</u>	<u>12,697,261</u>	<u>(20,837,811)</u>	<u>-62%</u>
EXPENDITURES						
Administrative	56	44	0	0	0	n/a
Operations						
Gulf Coast Ctr for Ecotourism Ops	300,000	300,000	300,000	1,300,000	1,000,000	333%
Capital Outlay Projects:						
Medical Facility Improvements	78,233	10,488	300,000	0	(300,000)	-100%
Gulf Coast Ctr for Ecotourism	12,425	2,807,815	8,047,000	0	(8,047,000)	-100%
Ft Morgan Road Access Management	0	135,003	450,000	0	(450,000)	-100%
Waterway West	0	0	0	0	0	n/a
County Road 6 Improvements	0	68,115	0	0	0	n/a
Waterway East	256,548	8,977,294	11,441,358	4,386,633	(7,054,725)	-62%
ALDOT Capacity Project (Canal Rd.)	42,844	196,465	805,357	0	(805,357)	-100%
Beach Walking District	0	541,783	2,548,556	0	(2,548,556)	-100%
BUILD Grant Hwy 59 & Ped Bridge	633,779	3,435,501	19,267,832	2,920,288	(16,347,544)	-85%
Land & Improvements	2,884,146	487,443	6,097,327	2,290,340	(3,806,987)	-62%
Little Lagoon Restoration Project	0	140,653	1,800,000	1,800,000	0	0%
Gulf Place Redesign	0	0	0	0	0	n/a
Total Expenditures	<u>4,208,031</u>	<u>17,100,604</u>	<u>51,057,430</u>	<u>12,697,261</u>	<u>(38,360,169)</u>	<u>-75%</u>
OTHER FINANCING SOURCES						
Warrant Proceeds	3,350,000	12,600,000	17,522,358	0	(17,522,358)	-100%
Transfer from Debt Service Fund	0	0	0	0	0	n/a
Transfer from Sidewalk/Bikeway	240,000	0	0	0	0	n/a
Transfers out to other funds	0	(73,993)	0	0	0	n/a
Total Other Financing Sources	<u>3,590,000</u>	<u>12,526,007</u>	<u>17,522,358</u>	<u>0</u>	<u>(17,522,358)</u>	<u>-100%</u>
Net Change in Fund Balances	<u>293,842</u>	<u>9,717,735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balance - Beginning	<u>(396,551)</u>	<u>(102,709)</u>	<u>9,615,026</u>	<u>9,615,026</u>	<u>0</u>	<u>0%</u>
Fund Balance - Ending	<u><u>(102,709)</u></u>	<u><u>9,615,026</u></u>	<u><u>9,615,026</u></u>	<u><u>9,615,026</u></u>	<u><u>0</u></u>	<u><u>0%</u></u>

TABLE 12
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND 43
2018 GO WARRANT
ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2022	Actual 2023	Amended 2024	Adopted 2025	Dollar Change 2024 to 2025	Percent Change 2024 to 2025
REVENUES						
Grants Requiring Matching Funds	0	0	0	0	0	n/a
Interest Income	6,907	17,134	0	0	0	n/a
Other	0	0	0	0	0	n/a
Total Revenues	<u>6,907</u>	<u>17,134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
EXPENDITURES						
Administrative	0	0	0	0	0	n/a
Operations						
Miscellaneous	652	0	0	0	0	n/a
Capital Outlay Projects						
Fire Capital Outlay Vehicle	0	0	0	0	0	n/a
Business & Aviation Park	0	0	0	0	0	n/a
Transportation Improvements/Land	0	0	0	0	0	n/a
Bond Issuance Costs	0	0	0	0	0	n/a
Total Expenditures	<u>652</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
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	0	73,993	0	0	0	n/a
Transfers Out	0	(269,647)	0	0	0	n/a
Transfer to NonTaxable GO Warrant Fund	(900,185)	0	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	0	0	0	0	0	n/a
Total Other Financing Sources	<u>(900,185)</u>	<u>(195,654)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Net Change in Fund Balances	<u>(893,930)</u>	<u>(178,520)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balance - Beginning	<u>1,084,915</u>	<u>190,985</u>	<u>12,465</u>	<u>12,465</u>	<u>0</u>	<u>-93%</u>
Fund Balance - Ending	<u>190,985</u>	<u>12,465</u>	<u>12,465</u>	<u>12,465</u>	<u>0</u>	<u>0%</u>

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	\$62,560,367	110%	86%	\$16,110,202
2023	\$71,479,549	98%	88%	\$ 8,919,182
2024	\$74,266,456	91%	90%	\$ 2,786,907

In 2023 reserves increased by \$8,919,182 bringing the General Fund balance total to 88% of revenues of \$81,578,107 and 98% of expenditures of \$72,658,925. For 2024 we also expect to maintain a healthy fund balance of \$74,266,456 or 91% of the General Fund Amended Budget Expenses of \$81,748,348 and 90% of General Fund Amended Revenue of \$82,290,397. The total General Fund expenses for 2025 increased \$1,946,321 or 2.3% from the 2024 Amended Budget. Debt Service and Transfers expenses for 2025 increased by \$2,698,110 or 11% from 2024 Debt Service Expense. Capital expenses in the General Fund decreased by \$5,896,987 or -57.58% in 2025. Personnel and Operations expense increased by \$7,228,607 or 11% from 2024.

*Estimated as of 12/6/24.

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 Finance Committee changed the fund balance target to 75% of General Fund revenues. The Fund Balance target for 2025 is 75% 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 2022 to 2023 actual, 2024 year to date and 2025 Budgeted Reserves. The City currently has reserve funds well in excess of its 70% target of \$61,226,548 thru Amendment 3.

General Fund Reserves	2022 Actual (Audited)	2023 Actual (Audited)	2024 Year to Date	2025 Budget
Operating	\$20,854,499	\$23,826,278	\$24,753,010	\$20,947,572
Stabilization	<u>10,425,686</u>	<u>11,913,496</u>	<u>12,380,218</u>	<u>10,476,929</u>
Subtotal General Fund	\$31,280,185	\$35,739,774	\$37,133,228	\$31,424,501
Beach Reserves	<u>31,280,185</u>	<u>35,739,775</u>	<u>37,133,228</u>	<u>31,424,501</u>
Grand Total All Reserves	\$62,560,370	\$71,479,549	\$74,266,456	\$62,849,002

Major Revenue Sources

The City of Gulf Shores General Fund has four major funding sources that comprise approximately 81% 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 2022 Actual, 2023 Actual, 2024 Actual Year to Date, and 2025 Budget:

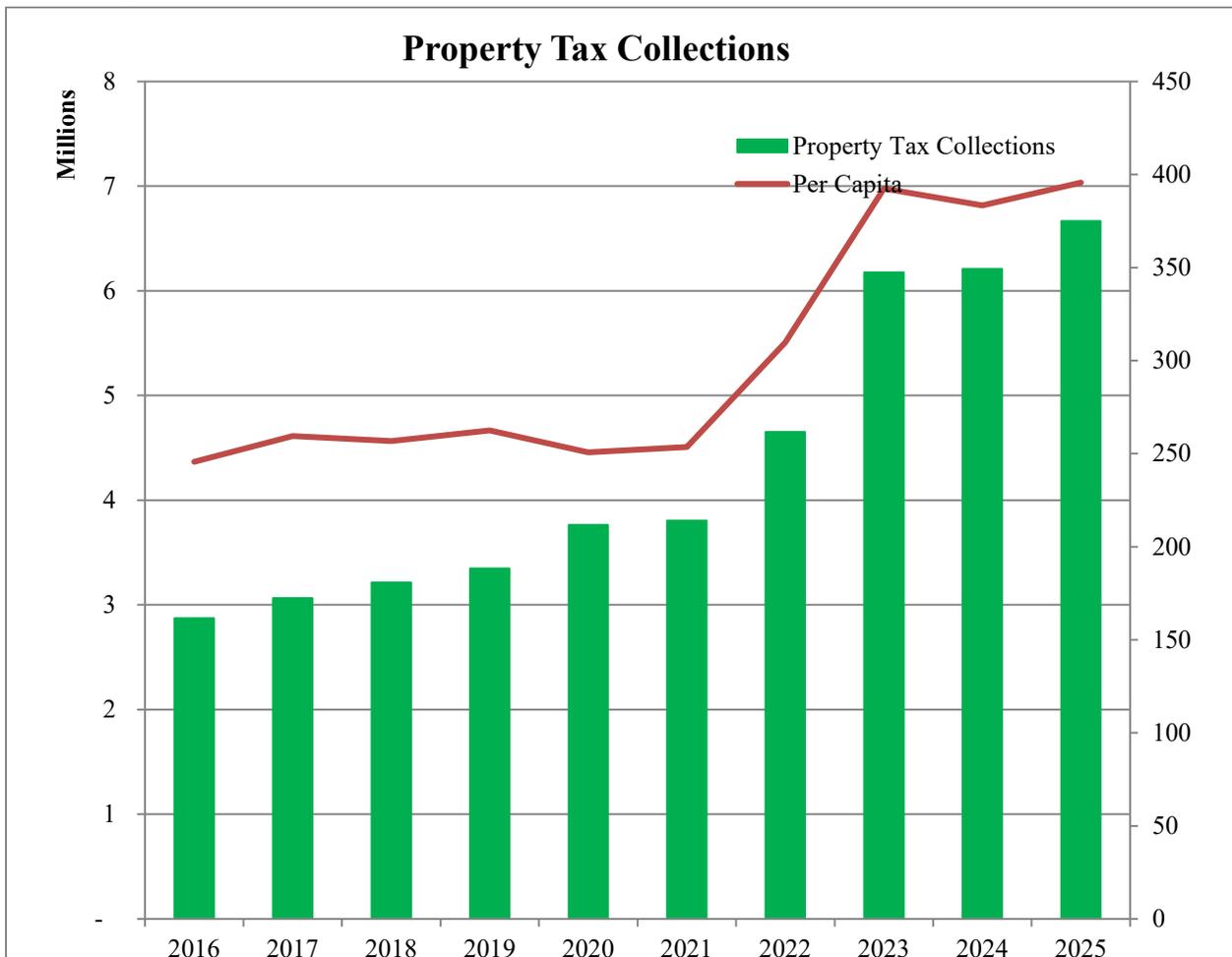
Revenue Type	2022 Actual	% of Total	2023 Actual	% of Total	2024 Actual Year to Date	% of Total	2025 Budget
Property	\$4,700,493	7%	\$6,176,986	8%	\$3,716,899	5%	\$6,666,902
Sales	23,237,835	33%	23,010,641	30%	21,893,347	28%	23,000,000
Lodging	24,093,471	35%	30,220,751	39%	31,989,566	41%	34,000,000
Business Licenses	<u>3,663,438</u>	5%	<u>4,061,903</u>	5%	<u>4,292,592</u>	6%	<u>4,200,000</u>
Subtotal	\$55,695,237	80%	\$63,470,281	82%	\$61,892,404	80%	\$67,866,902

Since the four major funding sources comprise approximately 81% 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 2025 the four funds comprise 81% of the General Fund projected revenues of \$83,798,669.

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 2025 budget are shown in the graph below.

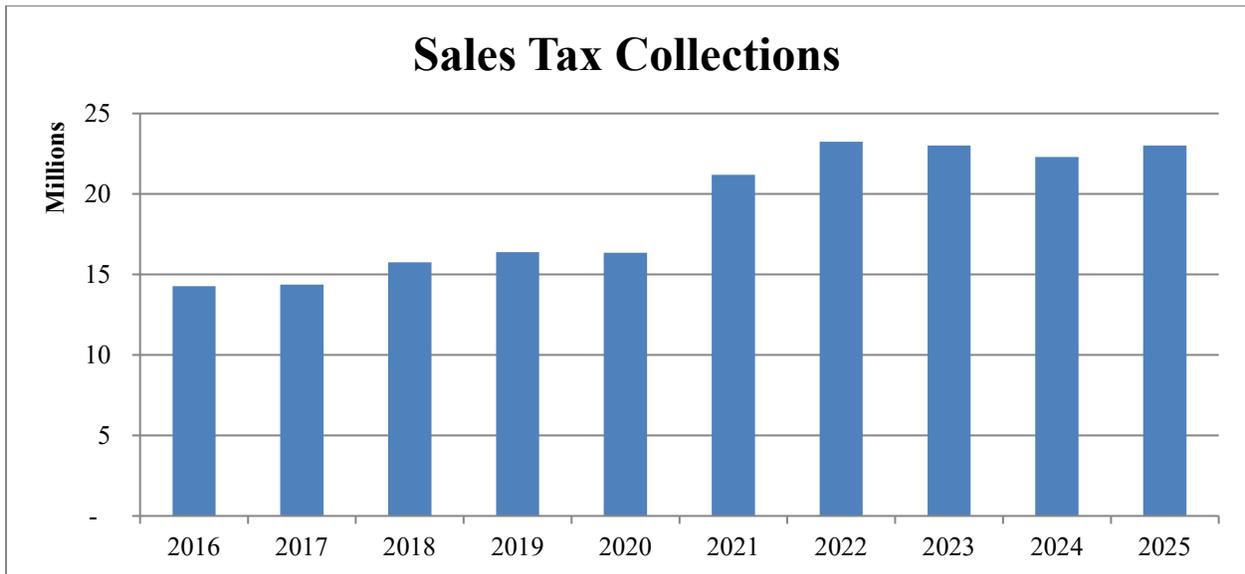
Property Tax collections for 2025 are based on the updated tax digest the County Revenue Commissioner sent in August 2024.



SALES TAX

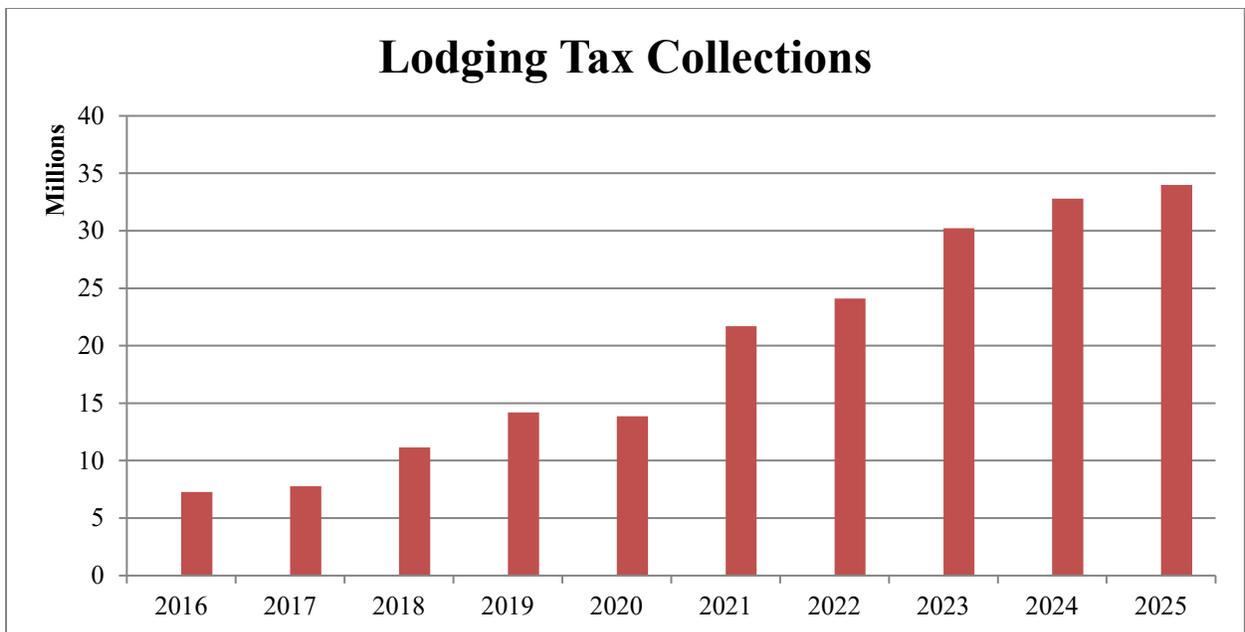
Sales Taxes of 10% are collected on all purchases in the City. The City's portion of the 10% total Sales Tax collected is 3%, Baldwin County's portion is 3%, and the State portion is 4%. Due to the city having a high rate of tourism during the spring and summer, the majority of Sales Tax collections occur during those months. For 2025, an increase of 3% from 2024 budget is projected based on the 2023 1% decline from 2022 actuals. The projection is to conservatively budget for potential downturns. Trend lines for the past

eight years and 2024 and 2025 Budgets are shown in the following graph. The ten year average annual growth rate for sales taxes is 7%.



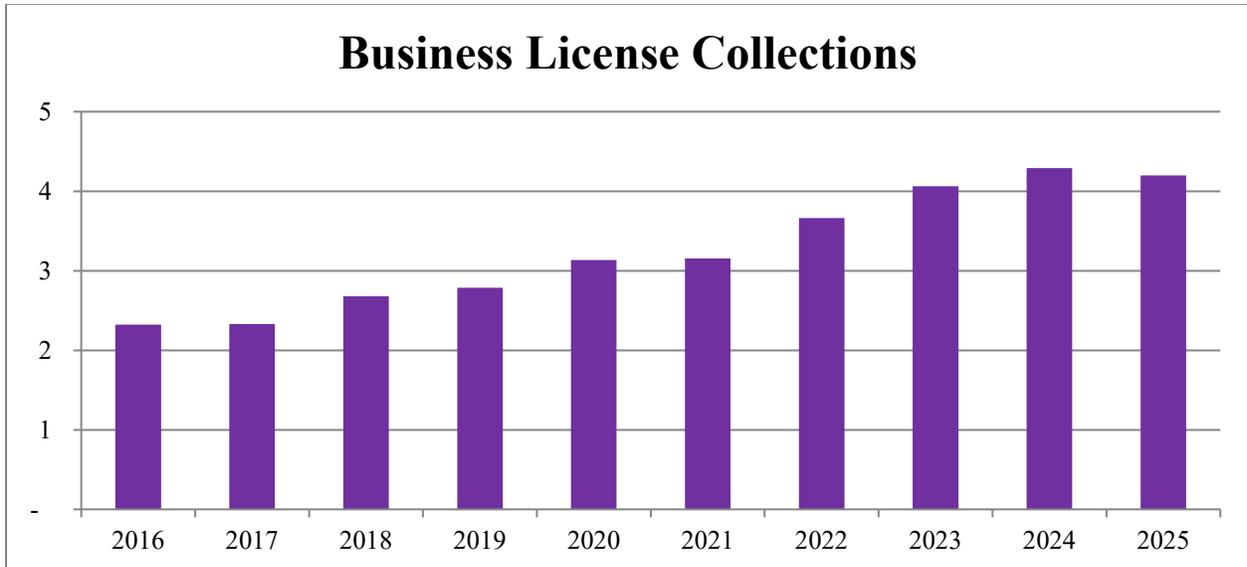
LODGING TAX

The Lodging Tax was increased a total of 2% between September 2022 & 2023 to offset City capital improvements cost. The City’s portion of the 16% Lodging Tax collections is 10%, 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. 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 2023 were up 25% over 2022 due to an increase in tourism as well as the Lodging tax rate increase.



BUSINESS LICENSE

Business Licenses are renewable in January and vary depending on the type of business and gross receipts. Business License revenue collections for 2024 year-to-date are up 6% from 2023 actual 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, 2024 year-to-date and 2025 budgeted are shown in the graph below. The ten year annual growth rate has averaged 8%.



CITY OF GULF SHORES, ALABAMA

Fiscal Year 2025 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 **\$4,344,663** in City Capital General funds approved for 2025 are below along with the estimated recurring annual cost to operate.

2025 Capital Equipment Budgeted General Funds		Rating	Department Request	Recommend	Annual Cost to Operate
Natural Resources	Vehicle for Ecotourism Center	1	50,000	-	
Fire & EMS	Replace 2007 & 2008 Ford Explorer	1	150,000	150,000	1,500
Fire & EMS	New Command Rehab Trailer	2	200,000	0	0
Fire & EMS	Backup Generators	2	70,000	0	300
Fire & EMS	Vehicle Storage Facility	1	50,000	0	0
Fire & EMS	Replace Response Vehicles Beach	1	70,000	70,000	350
Police	Replace 6 Vehicles	1	1,059,000	435,000	4,350
Building	Vehicle ADEM Grant			44,550	2,000
Capital Projects	Street Resurfacing		1,400,000	2,000,000	0
Recreation	Community Park Development	1	1,315,210	0	0
Rec	Field Paint Robot (new 2025)	4	65,000	0	0
Rec	Sidewalk Extension at Sportsplex	6	60,000	0	0
Rec Bodenhamer	Economy Resurfacing of hard tennis courts	8	54,000	0	0
Rec Sportsplex	Sportsplex Painting/Resurface Track	9	100,000	0	0
Rec Sportsplex	Pickleball Courts Restroom	12	250,000	0	0
Recreation Events	Activity Center Improvements	14	122,000	0	0
PW Landscaping	Replace Vehicles (4)		204,000	204,000	8,000
PW Streets	Replace 1 ton truck	1	80,000	80,000	800
PW Streets	Street Sweeper		342,440	342,440	1,712
PW Streets	Airport Tractor & Implements	3	150,000	140,000	700
PW Maintenance	Bucket Truck	*	170,000	170,000	850
PW Maintenance	Generator	4	90,000	90,000	225
PW Recycle & Sanitation	Knuckle Boom	*	225,673	225,673	11,284
PW Recycle & Sanitation	100 HP Tractor	1	70,000	70,000	350
PW Recycle & Sanitation	Belly Broom	2	95,000	95,000	4,750
PW Recycle & Sanitation	Beach Rake Replacement	5	80,000	80,000	4,000
PW Recycle & Sanitation	Pass Thru ADEM Recycling Equipment		148,000	148,000	0
Engineering	City Hall EIFs Replacement	22	450,000	0	0
Engineering	City Facility Roof Repair Civic Center	16	115,000	0	0
Engineering	Bodenhamer Pool-Rollup Door Replacement	21	225,000	0	0
Engineering	Street Resurfacing		<u>1,400,000</u>	<u>0</u>	<u>n/a</u>
Total General Fund Capital Outlay			8,810,323	4,344,663	41,171
Subtotal General Fund Capital & Lease/other Ops			8,810,323	4,344,663	

2025 Capital Equipment & Improvements Impact Fees

		2025 CA	
		Dept Request	Recommend
Fire	Vehicle Storage Facility	117,000	117,000
Police	Patrol Boat/Trailer/Emergency Package	476,390	476,390
Engineering	Hwy 59 Widening	350,000	350,000
Recreation	Artificial Turf Sportsplex	<u>1,400,000</u>	<u>1,400,000</u>
Total IMPACT FEES Capital Outlay		2,343,390	2,343,390

2025 Fund 38 Capital Improvements

		Dept Request	2025 Recomm.
P Works/Schools	City School Improvements	101,855,949	101,855,949
Engineering	Sidewalk Tap Grant (East 1st Street)	<u>1,061,850</u>	<u>1,061,850</u>
Total Fund 38 Capital Improvements		102,917,799	102,917,799

2022-B NonTaxable \$47 million LOC to 2029

Fire & EMS	Fire Station 4	17,431
Fire & EMS	Fire Training Center	800,000
Police	Justice Center Constructon	9,761,450
Engineering	Auburn Entrance Rd.	200,000
Capital Projects	BUILD County Rd 6	500,000
Capital Projects	BUILD Hwy 59 Widening	2,201,746
Capital Projects	BUILD Pedestrian Bridge	18,000,000
Capital Projects	Waterway West	<u>100,000</u>
Total NonTaxable \$47 million Funds, Fund 40		31,580,627

2020-E Capital LOC Taxable Borrowed Funds, Fund 42

Engineering	RESTORE- Waterway East Extension	2,464,133
Engineering	RESTORE- Wway East Extension Ph2	1,922,500
Engineering	BUILD - Hwy 59 Widening	<u>2,920,288</u>
Subtotal Taxable Borrowed Funds		7,306,921

2025 RESTORE projects (100% Grant), Fund 42

Executive	NFWF Oyster Bay Restoration	320,000
Executive	Little Lagoon Restoration	1,800,000
Executive	Oyster Bay WWW Culvert Replacement	700,000
Executive	Gulf Coast Center for Ecotourism	1,300,000
Executive	Laguna Cove Protection Project	<u>1,270,340</u>
Subtotal 100% Reimbursable Taxable Borrowed Funds		5,390,340
Total Capital Fund 42		12,697,261

	Total Capital	153,883,740
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New Equipment & Vehicles



Chevy



Beach Rescue



Utility Vehicle



Fire Engine



Police ATV

CITY OF GULF SHORES, ALABAMA

TEN YEAR CAPITAL PLAN

FISCAL YEAR 2025

**City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2025**

Department	Description	Priority	Funding Source	2025	2026
BUILDING	Vehicle ADEM Grant			44,550	44,550
FIRE	Replace Response Vehicles	1	General Fund	150,000	
	Replace Fire Engine				1,030,000
	Replace Brush Trucks				
	Replace Ambulance		General Fund		
	Replace Utility Truck				
	Air Bag Rescue Set				
	Fire/Rescue Boat	3	PSG/ ADEM	-	200,000
Beach Rescue	Replace Response Vehicles	1	Beach Fund	70,000	
	Replace UTVs				150,000
	LUCAS Device				
	Subtotal FIRE			220,000	1,380,000
POLICE	Replace Vehicles (6)	1		435,000	1,087,500
	Motorcycles (2)	1			
	SWAT Rapid Deployment Van				130,000
	Command Vehicle				
	Jail Transport Van				
	License Plate Readers				
	Drone				
	Patrol Boat/Trailer/Emergency Package	*	Impact Fees (match)	476,390	
	Community Service Officer Vehicle Beach				
	Beach ATVs				55,000
	Electric Golf Cart				
	Rotating Target at Firearms Range				60,000
	Body Scanner for Jail				130,000
	Replace Jail Finger Print LiveScan				
	Laser Scanner for THI / Crime Scenes (For CID)				
	Subtotal POLICE			911,390	1,462,500
PUBLIC WKS	Event Bike Rack & Trailer				
Vehicles	Replace Vehicles/Equipment	1		284,000	289,680
	Electric Truck & Charging Station				
	Excavator				200,000
	Street Sweeper			342,440	
	Street Sweeper (Pickup Truck Mounted)				
	Skid Mounted Pipe Jetter (new)				
	Dump Truck (16YD)				100,000
	Backhoe replacement				
	Bucket truck	*		170,000	
	Knuckle Boom	*		225,673	227,929
	100 HP Tractor	1		70,000	
	Tree Spade (Landscaping)				
	Belly Broom	2		95,000	
	Beach Rake replacement	5		80,000	
	Side/Brush Cutter				155,000
	Semi Truck (pulls lowboy trailer)				
	Generator	4		90,000	
	Recycle Center - Pass thru equipment to County			148,000	
	Airport Tractor + Implements	3		140,000	
	Ditch Witch				
	Chipper for debris removal/storms				
	Grasshopper Multi-use Landcape Maint. Equip				
	Skid Steer				110,000

**City of Gulf Shores
Capital Improvement Program
Ten Year Plan beginning 2025**

2027	2028	2029	2030	2031	2032	2033	2034
140,000	140,000		75,000 2,500,000 350,000	150,000	150,000	80,000 3,000,000	
	450,000						450,000
75,000					80,000		
140,000	150,000	70,000 60,000	150,000	75,000	75,000 150,000	22,000	
355,000	740,000	130,000	3,075,000	225,000	455,000	3,102,000	450,000
1,087,500	882,000	882,000	882,000	888,000 70,000	888,000 1,500,000	894,000	894,000
	55,000						
	50,000						
60,000			65,000				
	60,000 25,000		65,000		30,000		
		80,000					
81,000							
1,228,500	1,072,000	962,000	1,087,000	958,000	2,418,000	894,000	894,000
50,000 295,474	301,383	307,411	313,559	50000 319,830 215,000	326,227	268,179	
225,000	55,000		250,000		45,000	275,000	
		100,000			115,000		
	200,000 232,511 80000	234,836 80,000	180,000 237,184	220,000 239,556	241,952 90,000 125,000	244,371 90,000	240,000 225,674
85,000		100,000	90,000		95,000	105,000	
		175,000 160,000			195,000		
80,000			85,000				
		50,000 70,000	200,000				55,000
	50,000 115,000		120,000		60,000 125,000		130,000

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2025

Department	Description	Priority	Funding Source	2025	2026
PUBLIC WORKS CONTINUED	Rubber Trac Excavator				125,000
	Dump Truck				
Subtotal PUBLIC WORKS				1,645,113	1,207,609
RECREATION	Replace Vehicles				50,000
	r 50hp Tractor with Turf Tires				
	r Spray Rig				
	r 5 gang rotary mower				
	r Reel Mowers				
	r ADA Pool Lift				
r Strength/Weight Equipment					150,000
r Cardio Equipment					
r Spin Bikes					
Subtotal RECREATION				-	200,000
FINANCE & A. IT DIVISION	Network Host Additions/Expansions	1	Capital		
	Cisco Call Manager	2	Operational		
	Wireless LAN Upgrade Project	2	Capital		
	Nimble/HPE Storage Expansion	1	Capital		
	Cisco 4506 Core Upgrade	1	Capital		
	Network Firewall Upgrade/Replacement	1	Capital		
Subtotal IT DIVISION				-	-
GRAND TOTAL ALL DEPARTMENTS				2,821,053	4,294,659
By potential funding source:					
				FEMA/ADEM	373,650
				Impact Fees Police	147,290
				Subtotal Other Funds	520,940
				City General Funds	2,300,113
					4,294,659

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2025

2027	2028	2029	2030	2031	2032	2033	2034
	150,000				155,000		
965,682	1,183,894	1,277,246	1,475,743	1,044,386	1,573,178	982,550	650,674
67,000	50,000 70,000 130,000	65,000 130,000	50,000		100,000	320,000	50,000
	250,000	15,000 160,000 35,000					170,000 40,000
67,000	500,000	405,000	50,000	-	100,000	320,000	
60,000		75,000	60,000				
60,000	75,000		60,000			60,000	
		115,000					
	90,000						
120,000	165,000	190,000	120,000	-	-	60,000	-
2,736,182	3,660,894	2,964,246	5,807,743	2,227,386	4,546,178	5,358,550	1,994,674
-	-	-					
2,736,182	3,660,894	2,964,246	5,807,743	2,227,386	4,546,178	5,358,550	1,994,674

City of Gulf Shores
Ten Year Plan beginning 2025
Capital Improvement Program Capital Projects

Department	Description	Priority	Funding Source	2025	2026
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
42-879-80911	Oyster Bay WWW Culvert Replacement			700,000	
42-501-89000	Gulf Coast Center for Ecotourism Capital		100% Restore	1,300,000	
42-879-80911	Laguna Cove Protection Project Restore Grants		100% NRDA	1,270,340	1,250,340
	Pole Barns/Equipment Storage	1	Impact Fees	117,000	
FIRE	Fire Station 5 (Coastal Gateway) 40-879-80873		Borrowed Funds \$47m		
40-879-80873	Oyster Bay Station 4 (Remodel/New)	6	Borrowed Funds \$47	17,431	
40-879-80911	Fire Training Center	2	Borrowed Funds \$47	800,000	
POLICE	Justice Center New Construction Design		Borrowed Funds \$47	9,761,450	10,749,270
	Community Park Development 14-879-81003	1			-
ENGINEERING	Streets Resurfacing	9	General Fund	2,000,000	1,500,000
42-879-65535	RESTORE- Waterway East Extension	2	Design 100% City	2,464,133	
42-879-65535	RESTORE- Waterway East Extension Phase 2	10		1,922,500	961,250
42-879-65540	RESTORE - East Canal Realignment	5			4,146,066
42-501-81000	BUILD - Medical Village Signal		General Fund		300,000
40-879-65560	BUILD - Pedestrian Bridge	7		18,000,000	16,980,000
42-879-65555	BUILD - Hwy 59 Widening	1		4,237,534	2,460,728
42-879-65555	ATRIP 2 - Hwy 59 - Target to CR6	3		1,234,500	1,092,500
42-879-65555	ATRIP 2 - Hwy 59 - CR6 to CR8				
42-879-65550	W 20th Avenue / W 1st St Intersection	8			
38-879-65300	Walking District Parking/Streetscape	4		1,061,850	
14-879-81003	Fort Morgan Trail Phase II LBC	14			
42-879-80911	Waterway West	13		100,000	5,520,000
	Auburn Entrance Rd	20		200,000	
	BUILD County Rd 6 West			500,000	
	Airport Terminal				
	City Hall Annex Renovation				
	City Facility Roof Repair/Maintenance/Reroof	16		-	
39-881-61011	West 4th Ave Roadway Improvements	17			
40-879-80911	Beach Access Replacement				
39-881-61011	200 Clubhouse Wind Retrofit	18			
	Subtotal ENGINEERING			47,806,738	47,080,154
			Subtotal	47,806,738	47,080,154
			City funds estimate	34,881,450	44,487,654
			2022A \$150 million	101,855,949	12,782,967
SCHOOLS	High School Constrution (New Campus)	1			
	Subtotal CITY SCHOOLS			101,855,949	12,782,967
RECREATION	Artificial Turf Sportsplex		Impact Fees	1,400,000	
m	Sportsplex Painting	9			
m	Tennis Court Resurface-Hard				
m	Tennis Court Resurface-Soft				
m	Pickleball Court Resurface				
r	Outdoor Fitness Equipment				
m	Outdoor Track Resurfacing				
m	Cultural Center				
r	Portable Ball Field Fence				
e	Soft Tennis Court LED Light Conversion			-	
e	Stadium Upgrades				
e	Varsity Baseball-Softball Upgrades				
	Total			151,062,687	59,863,121

**City of Gulf Shores
Ten Year Plan beginning 2025
Capital Improvement Program Capital Projects**

2027	2028	2029	2030	2031	2032	2033	2034
-							
-		315,000 250,000	1,825,000 1,500,000	1,825,000 1,500,000			
100,000		1,315,210					
1,600,000	1,700,000	1,800,000	1,900,000	2,000,000	2,100,000	2,200,000	2,300,000
	137,467	2,401,500	876,500				
		700,000					
3,000,000	150,000		900,000	150,000			
	220,000						
473,000	320,000	200,000		200,000		200,000	
123,000							
	200,000		200,000		200,000		200,000
	200,000						
5,296,000	2,927,467	6,981,710	7,201,500	5,675,000	2,300,000	2,400,000	2,500,000
5,296,000	2,927,467	6,981,710	7,201,500	5,675,000	2,300,000	2,400,000	2,500,000
			120,000				
120,000				140,000			
	80,000		90,000			100,000	
65,000				75,000			
						40,000	
100,000	1,600,000 200,000						
		11,524,000					
	1,975,000						
5,581,000	6,782,467	18,505,710	7,411,500	5,890,000	2,300,000	2,540,000	2,500,000

City of Gulf Shores
Ten Year Plan beginning 2025
Capital Improvement Program Capital Projects

Department	Description	Priority	Funding Source	2025	2026
			CITY GENERAL FUNDS	2,280,000	1,800,000
			ALDOT RESTORE	4,386,633	5,107,316
			ALDOT Match	711,850	1,000,000
			BUILD	9,620,788	
			ATRIP 2/ALDOT TAP Grant Sidewalks	1,234,500	1,092,500
			Sidewalk Funds	70,000	
	Waterway East - Mattei Donation (1/2 of non-grant cost)			-	
			Impact Fees Fire	117,000	
			Impact Fees Rec	1,400,000	
			Impact Fees PW	350,000	350,000
			Restore/NFWF	5,390,340	3,370,340
			Bond/Bank LOC	-	6,630,728
			School Funds for Sports Pavilion	2,372,000	4,445,304
	City School Projects funded with 2022 A \$150 million loan			99,483,949	8,337,663
			2022 \$47 million loan LOC	23,645,627	10,749,270
			Additional debt 2026		16,980,000
			Total Funding Sources	151,062,687	59,863,121

City of Gulf Shores Revenue, Expense and Reserve Funds Usage projected 2025

numbers are shown in thousands

	Amended 2024	% change	2025	% change	2026**	% change	2027	% change	2028	% change
Total Revenue	89,090	9%	83,799	-6%	86,073	3%	87,206	1%	89,587	3%
Total Expense	57,327	18.4%	58,161	1%	58,308	0%	60,058	3%	61,859	3%
Prior Year Debt	(24,236)		(24,525)		(25,638)		(25,047)		(25,057)	
Current Year Debt and % of Expenditures	19,525	28%	20,638	31%	25,047	30%	25,057	29%	24,191	28%
Addl LOC Prncpal debt paid if \$ available	5,000		5,000							
Transfer from school board & loan payoff	6,800									
Growth % net of debt					653	2%	700	2%	1,104	3%
Estimated Annual Expenses	88,652		83,799		84,009		85,815		87,155	
Reserve Amount prior year	71,480		71,918		71,918		73,982		75,373	
Reserve Balance *	71,480		71,918		71,918		73,982		75,373	
Return to Reserves (Revenue - Expenses)	438		0		2,064		1,391		2,432	
Reserve Balance with return to Reserves	71,918		71,918		73,982		75,373		77,805	
Reserves Target % of Expenses	66,489	75%	62,849	75%	63,007	75%	64,361	75%	65,366	75%
Cash Reserves as % of Budget Expense	81%		86%		88%		88%		89%	
Cash Reserves as % of Budget Revenue	81%		86%		86%		86%		87%	

(1) Revenue growth from 2014 to 2023 averaged 9.2%; without Lodging Tax increases of 2% in 2018,

2% 2022, and 1% 2023 the average would be 7.2%

*Beginning 2024 reserve amount is from 2023 audit.

**Year 2026 assumes \$55 million debt issued for balance on LOC's once ended; 4% interest, payments

\$4,047,000 annually for 20 years

The City of Gulf Shores Revenue, Expense and Reserve funds are projected from 2024 to 2034 in the spreadsheet above. Revenue is projected to increase 1 percent in 2024 reflecting potential flattening of local growth due to numerous transportation improvements underway. Actual Lodging Tax collections are up \$2.4 million or 9% for 2024 year-to-date over 2023 due to an increase in the Lodging Tax. Two percent growth in Revenue is projected for 2025 (without transfers to reduce debt service added in the final amendment for 2024), one percent growth for 2026 and three percent growth is projected 2027 to 2032.

Expenses net of debt service and transfers are projected to increase 1% in 2025 due to cost saving measures, increase 2% in 2026 net of debt; 2% in 2027, and then 3% from 2028 to 2034. A decline in total expenses in 2029 may occur with the payoff of long term debt issues occurring in 2028. Debt service is estimated at between \$20.1 and \$25 million annually, which may increase depending on whether advance payments on the City's Lines of Credit (LOC) are made. Provision is made in 2025 for \$4,821,053 in rolling stock and major capital repair expense. Reserve targets are seventy-five percent of expenditures. Reserves in 2023 of \$71,479,549 were 88% of revenues and 98% of expenses including transfers out for debt service. Reserves of \$74.2 million in 2024 are projected at 90% of Revenues and 91% of expenses.

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 2025

numbers are shown in thousands

	2029	%	2030	%	2031	%	2032	%	2033	%	2034	
		change		change		change		change		change		
Total Revenue	92,041	3%	94,572	3%	97,180	3%	99,869	3%	102,641	3%	105,500	
Total Expense	61,053	-1%	62,884	3%	64,771	3%	66,714	3%	68,715	3%	70,777	
Prior Year Debt	(24,191)		(21,503)		(21,503)		(21,495)		(21,449)		(21,494)	
Current Year Debt	21,502	26%	21,503	25%	21,495	25%	21,499	24%	21,494	23%	20,174	22%
Growth % net of debt	<u>1,106</u>	3%	<u>1,241</u>	3%	<u>1,298</u>	3%	<u>1,357</u>	3%	<u>1,416</u>	3%	<u>1,478</u>	3%
Est. Annual Expenses	83,661		85,629		87,564		89,570		91,626		92,430	
Estimated Reserves	77,805		86,186		95,129		104,744		115,043		126,059	
Reserve Balance	77,805		86,186		95,129		104,744		115,043		126,059	
Return to Reserves	8,381		8,943		9,615		10,299		11,016		13,071	
Reserve Banlance with return to Reserves	86,186		95,129		104,744		115,043		126,059		139,130	
es Target % of Expenses	62,746	75%	64,222	75%	65,673	75%	67,177	75%	68,719	75%	69,322	75%
% of Budget Expense	103%		111%		120%		128%		138%		151%	
% of Budget Revenue	94%		101%		108%		115%		123%		132%	

CITY OF GULF SHORES, ALABAMA
DEPARTMENTAL INFORMATION
FISCAL YEAR 2025



GENERAL FUND



City of Gulf Shores, Alabama
2025 Annual Budget
Personnel - All General Fund

General Fund Department	2023 Full time	2023 Part time	2024 Full time	2024 Part time	2025 Full time	2025 Part time
Executive	13	0	13	0	11	0
Economic Dev & Public Affairs	0	0	0	0	5	0
Natural Resources	0	0	0	0	2	0
Human Resources	3	0	4	0	4	0
Financial Services	11	1	12	1	12	1
Finance & Administrative Services	7	0	8	0	7	0
Municipal Court	6	0	6	0	6	0
Police	82	3	84	3	86	3
Fire & EMS	73	43	73	49	72	50
Planning And Zoning	7	0	7	0	6	0
Building	6	0	6	0	8	0
Capital Projects	0	0	0	0	2	0
Recreation & Cultural Affairs	3	0	3	0	3	0
Events & Programs	6	2	7	0	7	0
Library	8	3	8	3	8	3
Recreation - Bodenhamer	21	19	23	17	23	17
Recreation - Sportsplex	8	0	9	0	11	0
Recreation - Parks	5	1	5	0	6	0
Recreation - School Landscaping	2	0	2	0	2	0
Recreation - City Store	1	3	1	3	2	2
Public Works - General Services	5	0	5	0	6	0
Public Works - Custodial	9	0	9	0	10	0
Public Works - Landscaping	10	0	11	0	14	0
Public Works - Streets	16	0	16	0	17	0
Public Works - Recycling&Sanitation	11	0	11	0	11	0
Public Works - Maintenance	9	0	9	0	9	0
Engineering	6	1	6	1	5	1
Airport Authority	3	0	3	0	3	0
Total	331	76	341	77	358	77

Positions Approved 2025

New Full Time 17

Assistant City Administrator
Creative Content & Design Coordinator
Communications Manager
Economic Development Manager
Landscape Crew Leader
Police Patrol Marine 2/Airport 2

Code Enforcement Director
RCA Landscape Grounds Worker 2
Utility Coordinator
Facility Maintenance Worker
PW Landscape Grounds Worker 3

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

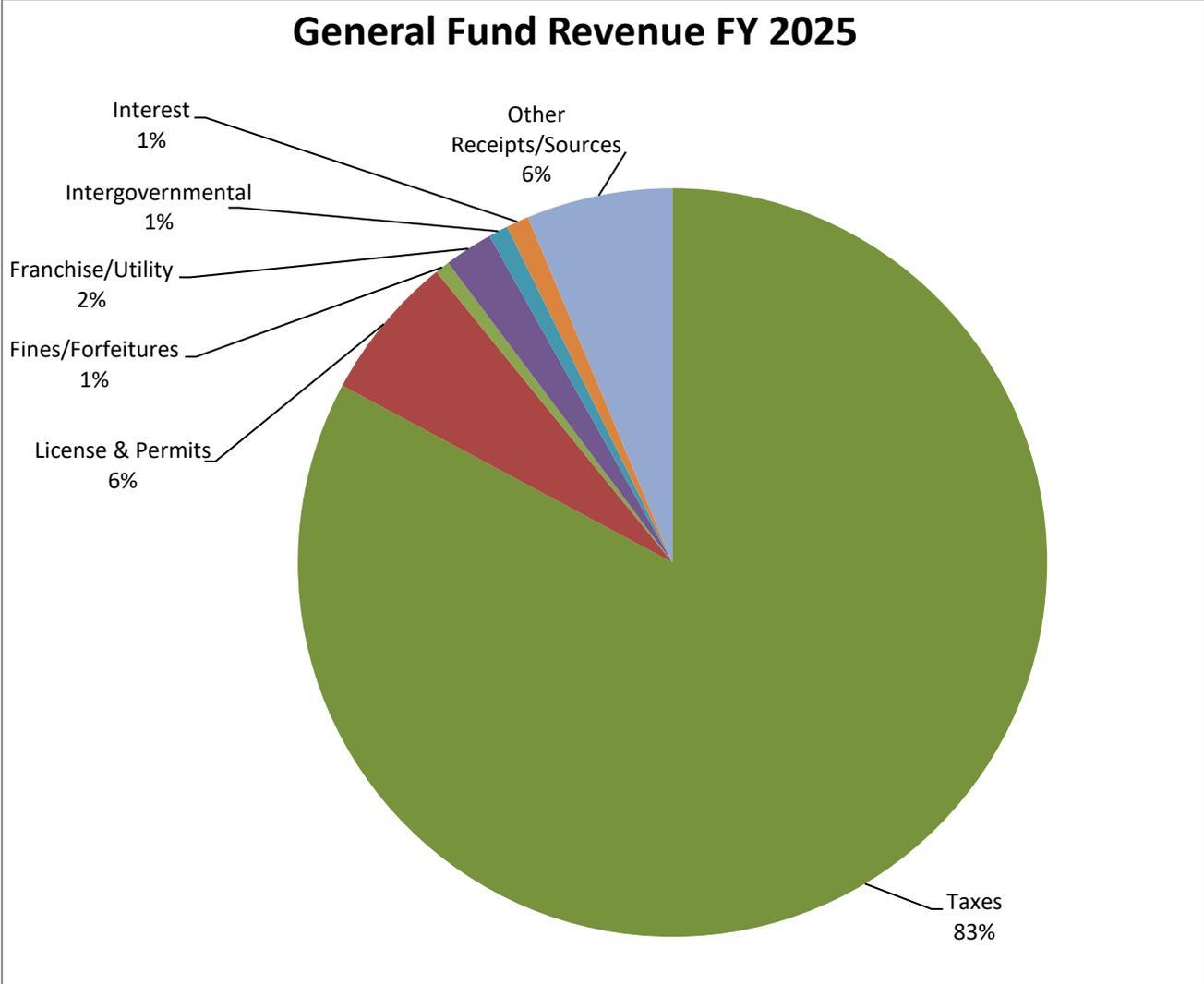
Department	Personnel	Purchased/ Contract Svcs	Supplies	Capital Outlay	Debt Service	Transfers	Total
General Fund:							
Executive	903,971	839,500	95,650	-			1,839,121
Economic Development	439,730	511,600	72,050	-			1,023,380
Natural Resources	218,069	342,000	35,200	-			595,269
Human Resources	6,052,583	113,269	17,231	-			6,183,083
Financial Services	987,310	1,319,770	49,570	-			2,356,650
Finance & Administration	760,337	1,336,471	808,458	-			2,905,266
Municipal Court	415,959	6,840	7,450	-			430,249
Police	6,904,554	663,901	1,107,610	435,000			9,111,065
Fire & EMS	7,560,304	735,700	1,129,715	220,000			9,645,719
Planning & Zoning	621,595	53,300	55,950	-			730,845
Building	802,372	24,500	53,200	44,550			924,622
Capital Projects	256,497	402,150	41,400	2,000,000			2,700,047
Recreation & Cultural Affairs	368,876	58,051	49,944	-			476,871
Events & Programs	536,051	260,994	193,765	-			990,810
Library	576,209	42,656	69,020	-			687,885
Recreation - Rec & Wellness	1,890,838	98,500	582,657	-			2,571,995
Recreation - Sportsplex	754,969	343,895	313,565	-			1,412,429
Recreation - Parks	475,739	37,300	201,980	-			715,019
Rec-School Ground Maint.	171,848	15,840	66,342	-			254,030
City Store	169,586	118,800	12,480	-			300,866
Public Works-General Services	442,021	49,000	21,250	-			512,271
Public Works-Custodial	621,011	26,300	113,750	-			761,061
Public Works-Landscaping	867,406	51,514	274,860	204,000			1,397,780
Public Works-Streets	1,022,061	696,500	314,422	562,440			2,595,423
Public Works-Maintenance	709,858	446,000	60,700	260,000			1,476,558
PWorks-Recycle&Sanitation	834,831	87,680	503,000	618,673			2,044,184
Engineering	534,003	219,650	45,250	-			798,903
Airport Authority	357,201	-	-	-			357,201
Appropriations	0	776,806					776,806
Transfers Out	0		0			27,223,261	27,223,261
General Fund Totals	36,255,789	9,678,487	6,296,469	4,344,663	0	27,223,261	83,798,669
% of Total	43.3%	11.5%	7.5%	5.2%		32.5%	
Other Funds:							
Special Revenue							
11 Designated Taxes			35,000			655,000	690,000
14 Impact Fees				2,343,390			2,343,390
37 Beach Restoration & Projects				138,000			138,000
38 Capital Improvements Fund				102,917,799			102,917,799
40 Non-Taxable Debt				31,580,627			31,580,627
41 Debt Service Fund		11,000			26,771,181		26,782,181
42 Taxable Warrant Fund				12,697,261			12,697,261
55 Public Educ Bldg Authority					292,725		292,725
	0	11,000	35,000	149,677,077	27,063,906	655,000	177,441,983
Grand Total	36,255,789	9,689,487	6,331,469	154,021,740	27,063,906	27,878,261	261,240,652

Total Expenditures \$ 261,240,652

The City of Gulf Shores, Alabama

General Fund Budget Summary

GENERAL FUND REVENUE	2022 Actual	2023 Actual	2024 Amended Budget	2025 Council Adopted	% of Total General Fund
Taxes	\$ 57,684,897	\$ 66,190,130	\$ 66,844,940	\$ 69,415,902	83%
License & Permits	5,742,094	6,783,558	5,356,500	5,291,500	6%
Fines/Forfeitures	550,889	485,184	525,000	525,000	1%
Franchise/Utility	2,127,095	2,160,719	2,028,203	1,762,000	2%
Intergovernmental	620,893	611,998	904,900	703,900	1%
Interest	185,046	1,682,911	1,600,000	816,632	1%
Other Receipts/Sources	<u>5,806,461</u>	<u>3,663,607</u>	<u>11,830,854</u>	<u>5,283,735</u>	6%
Total General Fund Revenues	\$ 72,717,375	\$ 81,578,107	\$ 89,090,397	\$ 83,798,669	100%



General Fund (01)

Dept	Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	PROPERTY TAXES	\$4,903,759	\$6,420,134	\$6,381,940	\$6,910,902
	LOCAL TAXES	\$52,781,137	\$59,769,997	\$55,513,000	\$62,505,000
	LICENSES & PERMITS	\$5,813,280	\$6,840,532	\$5,006,500	\$5,291,500
	FINES/FORFEITURES	\$550,889	\$485,184	\$525,000	\$525,000
	FRANCHISE/ UTILITY	\$2,127,095	\$2,160,719	\$1,762,000	\$1,762,000
	INTERGOVERNMENTAL:	\$620,893	\$611,998	\$904,900	\$703,900
	STATE INVESTMENT INCOME	\$185,046	\$1,682,911	\$550,000	\$816,632
	OTHER RECEIPTS	\$2,424,493	\$2,747,958	\$4,295,854	\$4,548,735
	OTHER FINANCING SOURCES	\$3,657,128	\$858,674	\$735,000	\$735,000
TOTAL		\$73,063,721	\$81,578,107	\$75,674,194	\$83,798,669

Dept	Division	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Administration		\$6,624,898	\$7,680,451	\$9,046,877	\$13,714,369
	Executive				
	Human Resources				
	Financial Services				
	Admin & Financial Services				
	Municipal Court				
Economic Dev & PA		\$0	\$0	\$0	\$1,023,380
Police		\$8,446,524	\$9,005,608	\$10,688,996	\$9,111,065
Fire & EMS		\$7,134,341	\$9,064,205	\$9,927,151	\$9,645,719
Community Development		\$1,896,801	\$2,199,090	\$2,734,173	\$5,749,686
	Planning & Zoning				
	Building				
	Capital Projects				
	Engineering Natural Resources				
Recreation		\$6,752,961	\$7,348,487	\$7,961,181	\$7,409,905
Public Works		\$8,006,954	\$7,956,082	\$8,994,870	\$8,787,276
Airport		(\$1,552)	\$0	\$278,653	\$357,201
Appropriations		\$1,082,839	\$914,654	\$947,926	\$776,806
Transfers Out		\$17,140,280	\$28,174,966	\$24,525,151	\$27,223,261
TOTAL		57,084,047	72,343,543	75,104,978	83,798,669

2025 REVENUE PROJECTIONS

Account Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
PROPERTY TAXES				
Property Taxes	4,651,129	6,125,219	6,207,940	6,666,902
Motor Vehicle Tax	203,266	243,148	130,000	200,000
Motor Vehicle Tags	49,364	51,767	44,000	44,000
TOTAL PROPERTY TAXES	4,903,759	6,420,134	6,381,940	6,910,902
LOCAL TAXES				
Sales Tax	22,991,921	23,010,641	20,400,000	23,000,000
Use Tax	2,889,242	3,581,062	2,418,000	3,100,000
Lodging Tax	24,093,471	30,220,751	30,500,000	34,000,000
Lease Tax	425,348	461,205	330,000	380,000
Tax Audits	22,195	100,357	100,000	100,000
Casual Sales Tax - Auto Co	437,528	396,915	200,000	250,000
Gasoline Tax	428,893	429,689	320,000	380,000
Cigarette Tax	166,745	152,323	180,000	150,000
Beer Tax	698,930	672,041	600,000	650,000
Liquor Tax	283,430	298,955	250,000	275,000
Wine Tax	50,237	49,787	45,000	50,000
Tax Penalties	277,681	321,242	165,000	165,000
Tax Interest	15,512	75,028	5,000	5,000
Interest Paid	5	-		
TOTAL LOCAL TAXES	52,781,137	59,769,997	55,513,000	62,505,000
LICENSES & PERMITS				
Festival Fee Revenue	17,900	29,075	30,000	30,000
Business License	3,663,439	4,061,903	3,900,000	4,200,000
Permits - Bldg	1,438,243	1,874,724	640,000	640,000
Plan Review Fee	221,364	305,380	98,000	98,000
Fire Protection Fees	5,330	16,330	4,000	4,000
Misc Fees - TIS	-	-	100,000	100,000
Permits - Electrical	152,430	114,341	64,000	64,000
Permits - Mechanical	115,539	217,076	52,000	52,000
Permits - Gas	21,525	16,225	6,500	6,500
Permits - Plumbing	95,249	155,504	42,000	42,000
Permits - Trees/Video/Audio	28,975	22,075	20,000	10,000
Administrative Review Fee	53,287	27,900	50,000	45,000
TOTAL LICENSES & PERMITS	5,813,280	6,840,532	5,006,500	5,291,500
FINES/FORFEITURES	550,889	485,184	525,000	525,000
FRANCHISE/ UTILITY				
Franchise Tax - CATV	165,863	154,316	152,000	152,000
Franchise Tax - Other	530,413	491,264	350,000	350,000
Bus License - BaldwinEMC	1,147,211	1,214,048	1,000,000	1,000,000

2025 REVENUE PROJECTIONS

Account Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Tax Equiv - Riviera Util	40,881	49,232	30,000	30,000
Gulf Shores Utilities Eq	242,727	251,859	230,000	230,000
TOTAL FRANCHISE/ UTILITY	2,127,095	2,160,719	1,762,000	1,762,000
INTERGOVERNMENTAL: FEDERAL				
Grant -FEMA-Safer#1 - FD	(8,588)	-	-	-
TOTAL INTERGOVERNMENTAL: FED	(8,588)	-	-	-
INTERGOVERNMENTAL: STATE				
Grant-ALDOT-ATRIP Funding	-	-	-	-
AEMA Reimb-April Flooding	-	-	-	-
Grant ADEM - Coastal Area Mg	45,991	71,183	65,500	66,500
Grant ADEM Recycling Grant	-	-	350,000	148,000
Grant-APLS-Computers-LB	24,480	-	-	-
Grant-ACAMP - Mgmt Plan	-	-	-	-
Oil & Production Tax	389	228	800	800
Oil & Gas Severance Tax	-	8,248	8,700	8,700
State License Tax (MV)	4,303	4,354	2,900	2,900
ABC 2% Sales Tax	42,648	40,156	27,000	27,000
Bank Excise Tax	503,082	487,829	450,000	450,000
TOTAL INTERGOVERNMENTAL: STATE	620,893	611,998	904,900	703,900
INVESTMENT INCOME				
Investments Income Interest	185,046	1,682,911	550,000	816,632
TOTAL INVESTMENT INCOME	185,046	1,682,911	550,000	816,632
OTHER RECEIPTS				
BaldwCo Health Dept Mosquito	10,088	10,088	10,000	10,000
Ft. Morgan Annexation Refund	219	-	-	-
Airport Expense Reimbursement	-	-	292,025	416,906
Code Enforcement Fees	6,736	5,443	7,500	5,000
ADEM/Advertising Fees	6,600	4,400	5,000	5,000
Legal Publications	275	825	600	600
Wireless Application Fee	14,080	20,250	15,000	45,000
Miscellaneous	205,100	410,819	250,000	250,000
Recycling Revenue	-	-	19,000	20,000
Accident Reports	8,336	11,915	2,600	2,600
Ambulance Services	13,921	31,497	200	200
Entertainment	106,446	66,913	95,000	105,000
Adult Activity Ctr	23,885	24,572	24,000	24,000
Civic Ctr	25,777	41,064	30,000	30,000
Cultural Center	108	-	-	-
Museum Gift Shop Sales	633	-	100	100
City Store Sales	228,546	246,559	215,000	230,000

2025 REVENUE PROJECTIONS

Account Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Misc Rev - Spec Events	3,850	4,650	2,500	2,500
Parking Fees - Public Beach	-	-	1,651,250	1,651,250
Bodenhamer - Swimming Pool	101,506	81,945	90,000	90,000
Tennis - Pickleball Programs	680	3,337	5,000	3,500
Bodenhamer - Tennis Pro Lessons	55,870	114,717	93,000	100,000
Parks - User Fees Sportsplex	68,401	68,090	70,000	70,000
Bodenhamer-Daily User Fees	89,402	96,141	90,000	95,000
Bodenhamer-Recreational P.	73,068	90,374	70,000	70,000
Fitness/Wellness Programs	15,530	25,075	15,000	15,000
Recreation Membership Fees	517,866	581,131	520,000	564,000
Youth/Adult Special Programs	135,062	139,623	130,000	130,000
Concession Stands-Sportsplex	349,633	385,596	350,000	370,000
Rentals & Miscellaneous	1,821	7,583	3,000	3,000
Fines & Misc - Library	7,605	7,883	9,000	9,000
Cell Tower Leases	65,805	64,158	58,000	58,000
Parking Fines	122,746	98,783	90,000	90,000
Contributions Misc/Museum	124,117	69,861	58,079	58,079
Insurance Claims	40,785	34,667	25,000	25,000
TOTAL OTHER RECEIPTS	2,424,493	2,747,958	4,295,854	4,548,735
OTHER FINANCING SOURCES				
Trans Fm Spec Rev - Correct	160,000	150,000	115,000	115,000
Transfer fm Spec Rev - FF AdV	228,841	275,000	250,000	250,000
TransfmSpRev-LawEnf-St,Loc	-	1,727		
Transfer fm Spec Rev - Gas Tax	157,000	205,000	160,000	160,000
Transfer fm Spec Rev - Mun Ca	145,000	140,000	130,000	130,000
Trans Fm CIF	2,436,873	-	-	-
TransFrDebtSvcFund	35	-		
Trans From Taxable Warrant Fund	-	-	-	-
Sale of General Assets	183,028	86,946	80,000	80,000
Proceeds	346,351	-	-	-
TOTAL OTHER FINANCING SOURCES	3,657,128	858,674	735,000	735,000
Total	73,055,134	81,578,107	75,674,194	83,798,669

CITY OF GULF SHORES, ALABAMA

DEPARTMENT DETAIL

FISCAL YEAR 2025

**GENERAL FUND
ADMINISTRATION DEPARTMENT
FISCAL YEAR 2025 BUDGET**

Division	Division Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
501	Executive	\$1,868,472	\$2,247,729	\$2,592,001	\$1,839,121
508	Human Resources	\$728,250	\$914,550	\$1,027,252	\$6,183,083
514	Financial Services	\$0	\$1,361,614	\$2,187,931	\$2,356,650
519	Finance and Administrative Services	\$3,503,938	\$2,618,676	\$2,599,333	\$2,905,266
520	Municipal Court	\$504,781	\$537,883	\$640,360	\$430,249
Administration Total		\$6,605,440	\$7,680,451	\$9,046,877	\$13,714,369

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
EXECUTIVE						
Expenditures						
Personnel	1,293,557	1,460,792	1,489,530	903,971	-39%	922,050
Purchased/Contracted Services	500,824	711,204	1,036,996	839,500	-19%	856,290
Supplies	74,092	75,733	65,475	95,650		97,563
Capital Outlay	305	3,243	6,007,000	0	n/a	0
Executive Total	1,868,778	2,250,972	8,599,001	1,839,121	-79%	1,875,903

Executive Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Amended	Adopted
Mayor	1	1	1	1
Council Members	5	5	5	5
City Administrator	1	1	1	1
Assistant City Administrator	0	0	0	1
City Clerk	1	1	1	1
Economic Dev Coordinator	1	1	1	0
Environmental Grants Coordinator	1	1	1	0
Public Engagement Manager	1	1	1	0
Assistant City Clerk	1	1	1	1
Management Fellow	1	1	1	1
Total Personnel	13	13	13	11

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.

Assistant City Administrator (Community Development)

Reporting to the City Administrator and Mayor and under the general administrative direction of the City Administrator, assists the City Administrator in coordinating and directing the activities and operations of City departments related to community development; working closely with the City Administrator, local businesses, and residents, provides vision and execution on initiatives that advance the City's strategic priorities to enhance quality of life for residents and visitors; oversees and directs assigned programs and functions of the City, and other areas as assigned; performs responsible and complex administrative work.

City Clerk

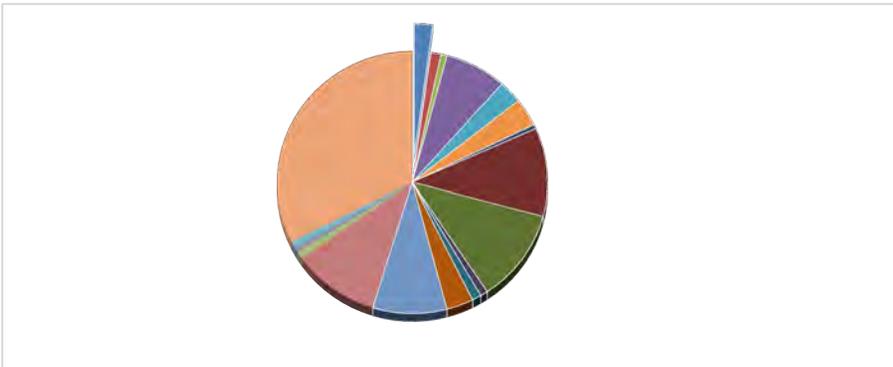
The City Clerk's office is responsible for accurately recording all official actions of the governing body, maintains city records and archives, conducts impartial municipal elections and provides service to citizens, elected officials, city departments and outside organizations in a professional manner.

Major Accomplishments:

- 1. Started construction on the new state of the art Gulf Shores High School.
- 2. Broke ground on a new terminal at the Gulf Shores International Airport.
- 3. Started the Hwy. 59 widening project.
- 4. Authorized Professional Services contract for the design of the new Police Department.
- 5. Authorized contract with AirMedCare to provide ground ambulance and emergency air transport to citizens who live within corporate limits of Gulf Shores.

Goals:

- 1. Development of the Vision 2035 plan.
- 2. Ensure a fair & safe municipal election on August 26, 2025.
- 3. Continue to be transparent and accountable to our citizens, providing easy access to information.
- 4. Provide a positive customer service experience throughout our city departments.



Expenditure Budget 2025
\$ 1,839,121
2.2%
of General Government

GENERAL FUND (01)

501 - Executive

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		1,293,557	1,460,792	1,489,530	903,971

PURCHASED/CONTRACTED SERVICES

63110	Election Expense	-	-	-	30,000
63260	Registration Fees/Tuition	14,991	18,841	15,000	35,000
	Alabama Municipal Clerks Association dues (2)				105
	AICP				555
	AICP				555
	Alabama League of Municipalities				7,564
	ASLA License				500
	Clerks Conference (2)				2,000
	City Manager's Association				4,000
	IIMC				2,000
	IIMC Dues				185
	Misc. Conf. (Lee)				683
	South Alabama Regional Planning Comm.				6,853
	Transforming Local Government Conf				10,000
63311	Professional Services	131,062	178,302	308,996	314,000
	Appraisals (Lee)				30,000
	Christie Strategy Group				48,000
	Dream4 Training				100,000
	Impact fee study				70,000
	Van Scoyoc				66,000
63340	Legal Fees	202,031	151,708	228,000	360,000
64324	Repairs & Maintenance	226	335	500	500
64332	Contract/Consulting Services	18,340	43,993	50,000	40,000
	Surveys, training, etc.				
64421	Equipment Rental	4,868	4,037	5,000	5,000
	Copier				5,000
65460	Public Relations/Advertising	82,249	256,727	382,000	-
	Moved to Econ Dev & Public Affairs Dept 2024				
65510	Ordinance Codification	2,532	1,175	4,000	6,000
65310	Telephone	7,530	14,351	8,500	9,000
65810	Meals/Lodging/Travel	28,606	24,165	25,000	30,000
68110	Miscellaneous	8,389	17,570	10,000	10,000
TOTAL PURCHASED/CONTRACTED SERVICES		500,824	711,204	1,036,996	839,500

SUPPLIES

64110	Water/Sewer	3,571	3,640	1,800	4,800
65410	Legal Notices/Publications	1,078	4,146	7,000	7,000
66112	Computer	-	-	3,700	-
66150	Supplies - Office	7,965	9,176	6,000	6,000
66165	Postage & Freight	677	821	3,000	3,000
66170	Furn,Equip,Fixt,SmTools<\$50,000	1,586	439	2,000	12,600
	Conference Room Chairs (5,600)				

GENERAL FUND (01)

501 - Executive

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Vehicle Charging Station Lease (7,000)				
66210	Natural Gas	259	467	225	500
66220	Electricity	58,419	55,998	40,000	60,000
66260	Fuel, Oil & Lubricants	145	263	500	500
66410	Books/Subscriptions	392	783	1,250	1,250
	Tahoe Sirius XM				
	Cable				
	Local Newspapers				
	Harvard Business Review				
TOTAL SUPPLIES		74,092	75,733	65,475	95,650
TOTAL: EXECUTIVE		1,868,472	2,247,729	2,592,001	1,839,121

PERSONNEL **11**

MAYOR					6 Mayor & Council
COUNCILMAN - PLACE #1					5 FT
COUNCILMAN - PLACE #2					
COUNCILMAN - PLACE #3					
COUNCILMAN - PLACE #4					
COUNCILMAN - PLACE #5					
Management Fellow					
City Administrator					
Assistant City Clerk					
City Clerk					
Assistant City Administrator	NEW				

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
HUMAN RESOURCES						
Expenditures						
Personnel	639,830	787,138	831,204	6,052,583	628%	6,234,160
Purchased/Contracted Svcs	71,619	112,939	178,935	113,269	-37%	115,534
Supplies	16,800	14,474	17,113	17,231	1%	17,576
Human Resources Total	728,249	914,551	1,027,252	6,183,083	502%	6,367,270

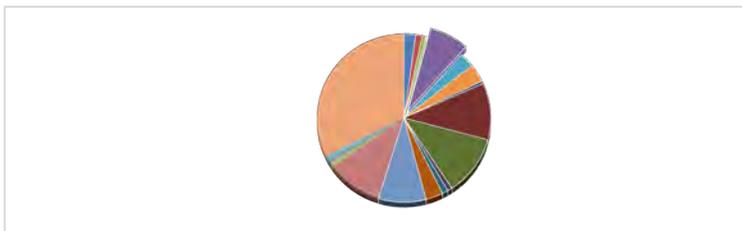
Human Resources Personnel

	2022	2023	2024	2025
	Actual	Actual	Amended	Adopted
Positions				
Human Resources Director	1	1	1	1
Payroll & Benefits Specialist	1	1	1	1
Human Resources Specialist	0	0	2	2
Administrative Assistant II	1	1	0	0
Total Personnel	3	3	4	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 retention, employee and labor relations, work place safety, employee engagement, work/life balance, change management, 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 employees 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.



Expenditure Budget 2025
 \$ 6,183,083
 7.4%
 of General Government

HUMAN RESOURCES DEPARTMENT continued

Major Accomplishments:	2023 Actual	2024 Budget	2025 Target
Remained proactive in our goal to ensure the health of our employees by offering Vital Exam physicals which in some cases provided life saving feedback.	70%	85%	85%
Retained a consulting firm to benchmark positions and provide market compensation data within the City	0%	85%	100%
Selected HRIS software and began implementing the NeoGov Insight module for onboarding automation	0%	85%	100%
Processed over 120 new hires and 57 separations	Expand	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.

Goals:

Continue to implement the full NeoGov suite for full Human Resource and Payroll automation.

Enact an Employee Engagement Committee to build a stronger connection between employees and the overall organization.

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

Objectives:	2023 Actual	2024 Budget	2025 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.	75%	75%	100%
Develop internal SOPs to streamline established policies	N/A	75%	100%
Conduct Citywide audit on all payroll & personnel records	N/A	75%	100%

General Fund (01)
508 - HUMAN RESOURCES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
PERSONNEL					
52052	Health-Self Insurance Premium	14,174	101,637	153,486	5,329,787
	Employee Health Insurance City Wide(\$5,241,297)				
	Vital Exams (88,000)				
TOTAL PERSONNEL		639,831	787,137	831,204	6,052,583
PURCHASED/CONTRACTED SERVICES					
01-508-63260	Registration Fees/Tuition	2,412	2,577	7,995	7,995
	AAPPA Membership (2)				150
	ACA ComplianceTrng				200
	ALSHRM Annual Conf				2,295
	BCHRM Membership				95
	HR Initial Certification				4,000
	Misc Tuition				1,255
01-508-64324	R & M - Equipment	245	143	600	600
	Gorrie Regan Time Clock Maint/User accounts				200
	Misc. Repair/Maint				400
01-508-64332	Contract/Consulting Services	13,812	15,787	109,000	34,000
	Employee Consulting				2,000
	Misc Training				9,700
	Prime Pay Admin Fees				4,700
	Prime Pay Annual SetUp & Test				600
	Safety Program				5,000
	Wellness Program-Jackie Adams				12,000
01-508-65310	Telephone	3,934	6,328	4,256	5,550
	Centurylink (12)				3,000
	New Equip-HR Director				750
	Verizon (12)				1,800
01-508-65810	Meals/Lodging/Travel	1,476	4322.56	5,300	13,340
	AAPPA Payroll Classes/Risk Management				1,200
	AAPPA Regional Conference				900
	AL SHRM Annual Conference				1,000
	Employee Engagement Committee				10,000
	SHRM Local Meetings				240
01-508-68110	Miscellaneous	16,277	40,266	14,500	14,500
	Benefits Fair				3,000
	Safety and Wellness Program				2,000
	Employee Recognition Program				9,500
01-508-68500	Building Rental	33,462	43,515	37,284	37,284
	Add'l 3% Renewal for 2025				1,086
	Symbol Clinic Rent				36,198
TOTAL PURCHASED/CONTRACTED SERVICES		71,619	112,939	178,935	113,269
SUPPLIES					
01-508-64110	Water/Sewer	841	768	902	1,020
	City Hall Water/Sewer				78
	Clinic Water/Sewer				180
	Clinic Water/Sewer				762

General Fund (01)
508 - HUMAN RESOURCES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
01-508-64211	Refuse Collection	971	943	1,616	1,616
	Clinic Refuse				360
	Shred It for Records Destruction(24 Times)				1,256
01-508-65410	Legal Notices/Publications	750	1,515	1,000	1,000
01-508-66150	Supplies - Office	6,723	5,191	6,000	6,000
	Allowance for Copier/Symbol Flyers				2000
	Office Supplies				4000
01-508-66165	Postage & Freight	506	1,101	600	600
01-508-66170	Furn,Equip,Fixt,SmTools<\$50,000	2,906	488	1,245	1,245
01-508-66220	Electricity	4,103	4,089	5,100	5,100
	City Hall Electricity				2100
	Clinic Electricity				3000
01-508-66220	Books/Subscriptions	0	378	650	650
TOTAL SUPPLIES		16,800	14,474	17,113	17,231
TOTAL: HUMAN RESOURCES		728,250	914,550	1,027,252	6,183,083
PERSONNEL					4
Human Resource Director					4 FT
Human Resources Specialist					
Payroll/Benefits Specialist					
Human Resources Specialist					

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

FINANCIAL SERVICES	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	0	496,388	1,016,161	987,310	-3%	1,007,056
Purchased/Contracted Svcs	0	835,188	1,097,800	1,319,770	20%	1,346,165
Supplies	0	30,037	73,970	49,570	-33%	50,561
Financial Services Total	0	1,361,613	2,187,931	2,356,650	n/a	2,403,783

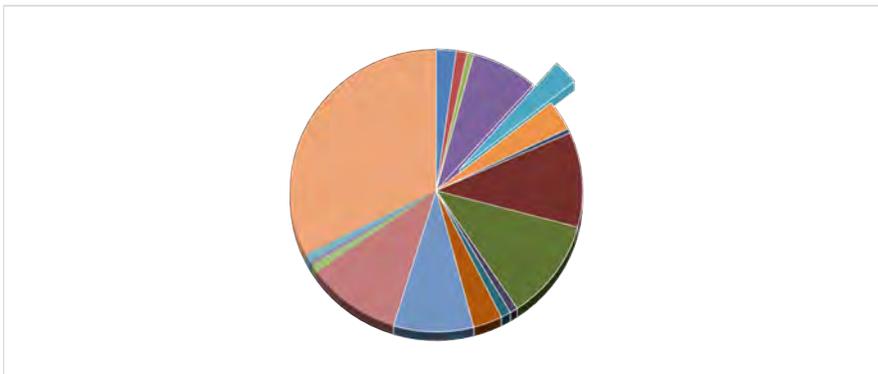
Financial Services Personnel	2022	2023	2024	2025
Positions	Actual	Actual	Amended	Adopted
Director	0	1	1	1
Accountant	0	1	1	1
Accounting Supervisor	0	0	1	1
Financial Tech I	0	1	1	1
Financial Tech II	0	1	0	0
Financial Tech III	0	1	2	2
Finance Manager	0	0	0	0
Revenue Division Coordinator	0	1	1	1
Revenue Tech	0	1	1	1
Purchasing Assistant	0	1	1	1
Purchasing Officer	0	1	1	1
Revenue Supervisor	0	1	1	1
Accountant (Part-time)	0	1	1	1
Admin Asst. I	0	1	1	1
Total Personnel	0	12	13	13

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.

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 2025
 \$ 2,356,650
 2.8% of General Government

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

Major Accomplishments:

	2023 Actual	2024 Budget	2025 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	2023 Audit & PAFR Submitted to GFOA 7/31/2024	2024 Audit Goal by 6/30/2025
Implemented Bonfire electronic bid submission software	n/a	In Progress	Complete
Implemented Wasp SaaS for storeroom and inventory barcoding and automation	n/a	Complete	Complete

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

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 analysis

Maintain Net 30 payment policy for all accounts payables

Continue to look for ways to streamline processes and reduce paper usage

Work toward automating Accounts Payable and moving to the cloud-based Tyler ERP Pro version

Objectives:	2023 Actual	2024 Budget	2025 Target
Rental Licenses Issued	4,833	5,000	5,100

**GENERAL FUND (01)
514 - FINANCIAL SERVICES**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		-	496,388	1,016,161	987,310
PURCHASED/CONTRACTED SERVICES					
01-514-63260	Registration Fees/Tuition	-	2,069	19,820	23,550
	GFOA Awards Programs-Audit				450
	GFOA National Conference				500
	GFOAA-Orange Beach & State-wide (4)				1,700
	ICMA Conference (2)				1,800
	ICMA Memberships-Shelby&Anna (2)				600
	Lion's Club - Hart (2)				250
	National Hurricane Conference				500
	Purchasing-NIGP Conference				1,000
	Rev AMROA Annual Membership Fee for Staff				120
	Revenue AMROA Conference (4)				1,060
	Revenue AMROA Training (4)				940
	Revenue CRE Training (8)				2,430
	TLG Conference				700
	Tuition Reimbursement				10,000
	Tyler Conference				1,500
01-514-63311	Professional Services	-	67,000	80,000	88,000
	Audit				
01-514-64324	R & M - Equipment	0	328	500	500
01-514-64332	Contract/Consulting Services	0	2,363	11,000	11,000
	Revenue-Rivertree Consulting				
01-514-64421	Equipment Rental	0	7,200	25,650	25,890
	Purch - PW Shop Copier				750
	Rev - Mailroom Copier, Postage Machine & Folder				15,000
	Revenue Copier and Shred It				2,340
	Sharp & City Hall Equipment				7,800
01-514-65250	Insurance	0	144,707	900,000	1,100,000
	Flood Policy				50,000
	General Liability/Cyber/Auto/Building/Crime				800,000
	Mardi Gras-Additional Policy				3,000
	New Vehicles/Property/Equipment				232,000
	Special Events- Additional Coverage				15,000
01-514-65310	Telephone	0	3,166	8,030	8,030
	Accounting				2,600
	New Eq- Watch/ Cell Phone				1,500
	Procurement				1,650
	Revenue				1,800
	SurfacePro-Anna				480
01-514-65810	Meals/Lodging/Travel	0	2,439	23,750	33,750
	Alabama GFOA Conference				2,400
	GFOA National Conference				3,000
	ICMA Conference				7,000
	National Hurricane Conference				2,000
	Purchasing-NIGP Forum/Risk Mngt/FEMA Training				2,500
	Revenue - CRE Training				2,850

**GENERAL FUND (01)
514 - FINANCIAL SERVICES**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Revenue-AMROA Conference				3,100
	Revenue-AMROA Training				3,400
	Teambuilding				2,000
	TLG Conference				3,000
	Tyler Conference				2,500
01-514-68620	Claims/Settlements	0	602,141	20,000	20,000
01-514-68110	Miscellaneous	0	3,776	9,050	9,050
TOTAL PURCHASED/CONTRACTED SERVICES		-	835,188	1,097,800	1,319,770
SUPPLIES					
01-514-64110	Water/Sewer	0	117	-	300
01-514-64211	Refuse Collection	0	-	-	300
01-514-66150	Supplies - Office	-	21,602	55,500	30,500
	Accounting				5,000
	Paper,Pens,Folders,Etc.				12,000
	Procurement				1,500
	Revenue				12,000
01-514-66165	Postage & Freight	0	-	2,000	2,000
01-514-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	2,832	4,000	4,000
01-514-66220	Electricity	0	3,898	10,000	10,000
01-514-66260	Fuel, Oil & Lubricants	0	242	750	750
01-514-66410	Books/Subscriptions	0	1,345	1,720	1,720
TOTAL SUPPLIES		-	30,037	73,970	49,570
TOTAL: FINANCIAL SERVICES		-	1,361,614	2,187,931	2,356,650

PERSONNEL		13
Financial Tech III		12 FT
Revenue Supervisor		1 PT
Accounting Supervisor		
Revenue Technician		
Purchasing Officer		
Director of Financial Services		
Accountant		
Purchasing Assistant		
Revenue Division Coordinator		
Administrative Assistant I		
Financial Tech III		
Financial Tech I		
Accountant		

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

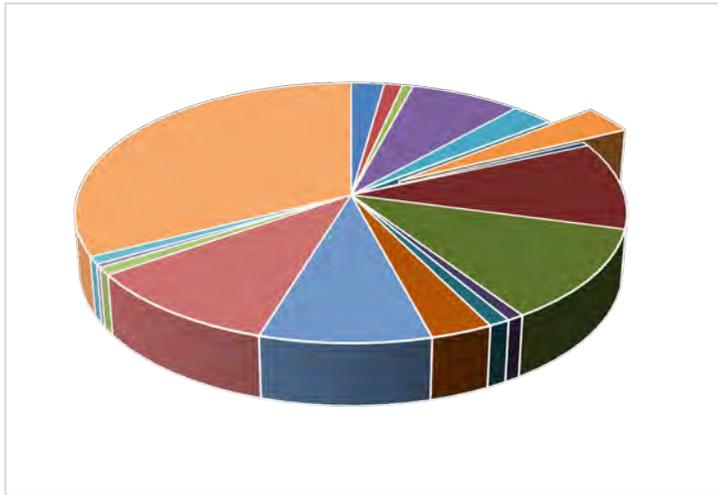
FINANCE AND ADMINISTRATIVE SERVICES	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	1,434,200	1,017,090	863,742	760,337	-12%	775,544
Purchased/Contracted Svcs	1,091,084	1,049,095	870,523	1,336,471	54%	1,363,200
Supplies	978,654	552,491	865,068	808,458	-7%	824,627
Capital Outlay	9,729	0	0	0	n/a	0
Finance & Admin Total	3,513,667	2,618,676	2,599,333	2,905,266	12%	2,963,371

Finance & Administrative Services Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Amended	Adopted
Director	1	1	1	1
Accountant	1	0	0	0
Accounting Supervisor	1	0	0	0
Financial Tech I	1	0	0	0
Financial Tech II	1	0	0	0
Financial Tech III	1	0	0	0
Finance Manager	0	0	0	0
Revenue Division Coordinator	1	0	0	0
Revenue Tech	1	0	0	0
Purchasing Officer	1	0	0	0
Purchasing Tech	1	0	0	0
Revenue Supervisor	1	0	0	0
Accountant (Part-time)	1	0	0	0
Admin Asst. I	1	0	0	0
GIS Coordinator	1	1	1	0
Information Tech Officer	1	1	1	1
Information Systems Supervisor	1	1	1	1
Network Administrator	1	0	1	1
Network Architect	0	1	1	1
Systems Administrator	1	1	1	1
Information Tech Technician	1	1	1	1
Total Personnel	19	7	8	7

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.

FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT *continued*



Expenditure Budget 2025
 \$ 2,905,266
 3.5% of General Government

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

Major Accomplishments:

	2023 Actual	2024 Budget	2025 Target
Submit City Budget to GFOA for Distinguished Budget Presentation Award within 30 days of budget adoption.	Submitted 11/18/2022 Received	Submitted 11/17/2023 Received	Goal 12/20/2024
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 2022 Audit 6/30/2023 Received 2/6/2024	n/a Moved to Financial Services Department	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.	Complete	Maintain	Maintain
IT - Implemented Google Drive to create a collaboration space for the city.		Implement 50%	Expand

FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT continued

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

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

Upgrade to Office 365. Features include latest version of MS; includes cloud-connect attributes and robust security and compliance features.

Submit 2025 Budget for GFOA Distinguished Budget Presentation Award. Maintain Triple Crown winner status.

Objectives:	2023 Actual	2024 Budget	2025 Target
Enhance fiber backbone Citywide to include direct fiber runs to facilities. Add fiber for connectivity to new Justice Center.	Maintain	Expand	Expand
Currently two hundred nine (209) cameras are installed throughout municipal facilities/locations.	209	230	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	Goal	Goal

GENERAL FUND (01)
519 - ADMINISTRATION & FINANCIAL SERVICES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		1,434,200	1,017,090	863,742	760,337
PURCHASED/CONTRACTED SERVICES					
01-519-63260	Registration Fees/Tuition	16,007	17,407	26,380	21,380
	GFOA Awards progra				900
	GFOA National Conf				380
	GFOAA				600
	IT CertCourses/ProfDevTraining				14,000
	Kiwanis Membership				500
	Tuition Reimbursement				5,000
01-519-63311	Professional Services	102,884	43,520	114,000	64,000
	F&A IT Professional Services Contracts				30,000
	IT Professional Services for Exchange Migration				34,000
01-519-64310	Maintenance Software	365,143	409,427	669,483	1,172,031
01-519-64324	R & M - Equipment	860	509	500	500
01-519-64332	Contract/Consulting Services	2,756	22,370	-	-
01-519-64421	Equipment Rental	15,029	8,207	-	-
01-519-65250	Insurance	525,372	467,621	-	-
01-519-65310	Telephone	20,218	21,834	14,400	19,200
	F&A/IT				
	Southern Linc Emergency Radio/Phone				
01-519-65311	Internet Service	28,041	31,441	34,200	48,000
	CSpire Fiber				24,000
	Uniti Fiber				24,000
01-519-65460	Public Relations/Advertising	0	0	200	-
01-519-65810	Meals/Lodging/Travel	9,399	11,869	10,000	10,000
	Alabama GFOA conferences				
	GFOA National Conference				
	INCODE User Conf/Training				
	IT				
	Kiwanis membership				
01-519-68110	Miscellaneous	708	1,202	1,000	1,000
01-519-68210	Credit Card Fees	755	1,057	360	360
01-519-68620	Claims/Settlements	3,912	12,631	-	-
TOTAL PURCHASED/CONTRACTED SERVICES		1,091,084	1,049,095	870,523	1,336,471
SUPPLIES					
01-519-64110	Water/Sewer	433	267	800	800
01-519-64211	Refuse Collection	514	429	1,500	1,500
01-519-65311	Computer	89,823	84,726	90,000	90,000
01-519-66113	Software	2,186	1,926	2,500	2,500
01-519-66114	Network Software	184,582	180,292	407,500	221,600
01-519-66115	GIS - Moved to Planning & Zoning	10,488	24,126	26,920	-
01-519-66116	Web	26,065	36,908	46,910	58,210
01-519-66117	Remote Applications	64,041	17,994	3,388	3,748
01-519-66150	Supplies - Office	66,648	27,452	8,000	8,000
01-519-66165	Postage & Freight	0	347	5,600	5,600

GENERAL FUND (01)
519 - ADMINISTRATION & FINANCIAL SERVICES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
01-519-66170	Furn,Equip,Fixt,SmTools<\$50,000	8,403	982	5,000	5,000
01-519-66171	ComputerPerphs&Parts(CityWide)	4,567	5,231	5,000	5,000
01-519-66211	Natural Gas (Emerg Generator)	239	459	300	300
01-519-66220	Electricity	13,556	9,508	5,000	5,000
01-519-66260	Fuel, Oil & Lubricants	791	358	600	600
01-519-66410	Books/Subscriptions	793	808	600	600
01-519-68650	IT Hardware	505,526	160,678	255,450	400,000
	Fiber Updates/Upgrade				50,000
	Other IT Hardware Required for Operations				20,000
	Access Control for Remainig Facilities				125,000
	Traffic System DWDM				70,000
	Network Hardware for IT Infrastructure				10,000
TOTAL SUPPLIES		978,654	552,491	865,068	808,458
800	Capital	9,729	-	-	-
TOTAL: ADMINISTRATION & FINANCIAL SERVICES		3,513,667	2,618,676	2,599,333	2,905,266

PERSONNEL					7
	Network Architect				7 FT
	IT Systems Supervisor				
	Information Technology Officer				
	Director Finance & Administration				
	Network Administrator				
	Information Systems Administrator				
	Information Technology Technical				

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
MUNICIPAL COURT						
Expenditures						
Personnel	490,172	521,081	627,010	415,959	-34%	424,278
Purchased/Contracted Svcs	6,097	5,370	6,100	6,840	12%	6,977
Supplies	8,512	11,432	7,250	7,450	3%	7,599
Municipal Court Total	498,684	532,513	640,360	430,249	-33%	438,854

Municipal Court Personnel

	2022	2023	2024	2025
	Actual	Actual	Amended	Adopted
Positions				
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:

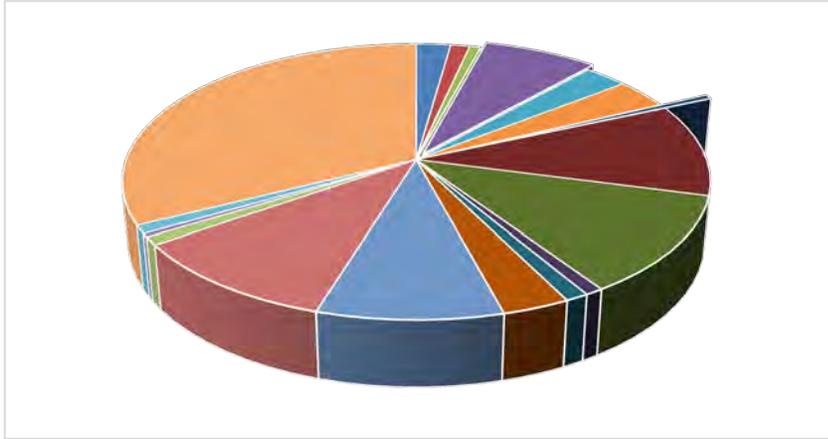
Municipal Court Judge: The Municipal Court Judge resides over the Municipal Court Clerk and Magistrate(s), and hears any cases brought before the Gulf Shores Municipal Court. Appointed and approved by the Mayor and City Council, the position of Municipal Court Judge is created by the Code of Alabama 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. 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 manages the clerical duties of the case files in the Court.

MUNICIPAL COURT *continued*



Expenditure Budget 2025
 \$ 430,249
 0.5% 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. Plans are in the works to proceed to a QR based, kiosk free, system.

Goals:

Investigating establishment of remote hearings utilizing programs and hardware for new Justice Center allowing 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	2023 Actual	2024 Budget	2025 Target
Total Criminal Processes handled by 4 Magistrates from 8/19/2023 to 08/19/2024.	11,826	12,630	12,975
Cost per process based on Total Court budget for year of report that includes Judge and Prosecution Salaries as well as Operating costs.	\$48.28	\$42.94	\$39.93
Average Revenue per Criminal Process based on Revenue Collected.	\$83.91	\$65.10	\$69.49

General Fund (01)
520 - MUNICIPAL COURT

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		490,172	521,081	627,010	415,959
PURCHASED/CONTRACTED SERVICES					
01-520-63260	Registration Fees/Tuition	1,810	1,895	1,810	2,550
01-520-64421	Equipment Rental	3,029	2,201	2,200	2,200
01-520-65310	Telephone	1,159	1,156	1,350	1,350
01-520-65810	Meals/Lodging/Travel	-	-	200	200
01-520-68110	Miscellaneous	99	118	540	540
TOTAL PURCHASED/CONTRACTED SERVICES		6,097	5,370	6,100	6,840
SUPPLIES					
01-520-64110	Water/Sewer	305	392	350	350
01-520-66112	Computer	-	2,400	-	-
01-520-66150	Supplies - Office	2,740	3,613	2,000	2,000
01-520-66165	Postage & Freight	1,567	1,293	800	800
01-520-66220	Electricity	3,210	3,000	3,800	3,800
01-520-66410	Books/Subscriptions	690	735	300	500
TOTAL SUPPLIES		8,512	11,432	7,250	7,450
TOTAL: MUNICIPAL COURT		504,781	537,883	640,360	430,249

PERSONNEL					6
Municipal Court Magistrate					2 appointees
Municipal Court Magistrate					3 FT
Senior Magistrate					1 PT
Municipal Judge					
City Prosecutor					
Municipal Court Clerk					

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
Economic Development & Public Affairs	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	0	0	0	439,730	n/a	448,525
Purchased/Contracted Svcs	0	0	0	511,600	n/a	521,832
Supplies	0	0	0	72,050	n/a	73,491
Total Econ Dev & Public A	0	0	0	1,023,380	n/a	1,043,848

Econ Dev & PA Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Amended	Adopted
Economic Dev & PA Director	0	0	0	1
Public Engagement Manager	0	0	0	1
Creative Content & Design Coordinator	0	0	0	1
Communications Manager	0	0	0	1
Economic Development Manage	0	0	0	1
Total Personnel	0	0	0	5

Econ Dev & Public Affairs Functions:

As a new City Department in 2025, Economic Development and Public Affairs will lead citywide economic development and business retention strategies to increase the City's tax base, promote the City's programs and initiatives through effective marketing, communications, and branding efforts, and build positive relationships throughout the community through public engagement activities.

Major Accomplishments:

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.

Continued the implementation of Gulf Shores City Schools' Campus and Facilities Master Plan with the groundbreaking of the new Gulf Shores High School.

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.

Economic Development & Public Affairs Continued

Began construction of a new Embassy Suites hotel, conference facility and mixed-use retail development across from the City's main public beach.

Worked with Gulf Shores City Schools to coordinate a community-wide public service day with over 3,000 volunteers. Multiple projects across the community were completed. Service projects ranged from landscaping to cooking meals for those in need.

Completed the second bi-annual Resident Satisfaction Survey to gather valuable feedback from residents on their overall satisfaction with the services, programs and initiatives the City provides.

Launched a new Junior City Council program in partnership with Gulf Shores City Schools.

Goals:

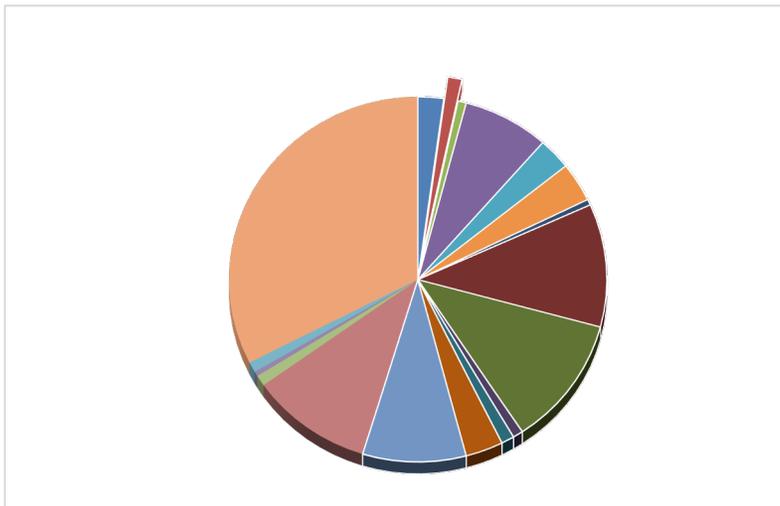
Complete the development of the Vision 2035 strategic plan.

Launch a new Citizen Academy to better inform and engage residents in City programs/initiatives.

Update the City website and other public facing pages to ensure they are ADA compliant.

Develop an economic development strategic plan to prioritize business recruitment and expansion strategies, community investment and identify targeted sites and/or districts within the community.

Produce and distribute at least one news-ready video and/or news article each week to showcase City services, programs and successes, and the Gulf Shores community as a whole.



Expenditure Budget 2025
\$ 1,023,380
1.2%
of General Government

GENERAL FUND (01)

502 - Economic Development & Public Affairs

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL					439,730
PURCHASED/CONTRACTED SERVICES					
01-502-63260	Registration Fees/Tuition	0	0	0	10,000
	3CMA Membership				1,200
	EDAA Conferences				1,200
	EDAA Membership				1,000
	Government Comm Conference				2,700
	ICMA Conference Registration				1,000
	ICMA Membership				250
	ICSC Conference				1,500
	ICSC Membership				400
	NAGC Membership				750
01-502-63311	Professional Services	0	0	0	90,000
	Economic/Market Analysis				30,000
	Waterway/Wayfinding Signage Design				50,000
	Video/Photography Services				10,000
01-562-65460	Public Relations/Advertising			0	397,500
	Gulf Shores Gives Back				4,000
	Junior City Council				4,000
	Citizen Academy				4,000
	Groundbreaking/Ribbon Cuttings				8,000
	Town Hall/Community Meetings				5,000
	Community Engagement Events				6,500
	Vision 2035				15,000
	Branding Initiatives				8,000
	Paid Media/Advertising				8,000
	Quarterly Mailers				15,000
	HOMF 2025 Sponsorship				250,000
	HOMF 2025 Economic Developm.				70,000
01-502-65810	Meals/Lodging/Travel	0		0	14,100
	EDAA Conference Travel/Meals				5,200
	Gov Communications Travel/Meals				4,350
	ICMA Travel/Meals				2,450
	ICSC Travel/Meals				2,100
TOTAL PURCHASED/CONTRACTED SERVICES					511,600
SUPPLIES					
01-502-66170	Furn,Equip,Fixt,SmTools<\$50,000			0	19,700
	Camera				1,500
	Camera Lens				1,000
	Drone				1,500
	Gimbal				500
	Green Screen Backdrop				500
	Lapel Microphones				1,500
	Office Furniture - Communications Manager				5,000
	Office Furniture - Econ Dev Manager				5,000
	Studio Furniture				2,000

GENERAL FUND (01)

502 - Economic Development & Public Affairs

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
					1,000
					200
01-502-66410	Books/Subscriptions				52,350
					250
					4,000
					100
					750
					250
					250
					1,250
					500
					20,000
					25,000
TOTAL SUPPLIES		-	-	-	72,050
TOTAL: ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS		-	-	-	1,023,380
PERSONNEL					5
	Director Economic Development & Public Affairs				5 FT
	Public Engagement Manager				
	Creative Content & Design Coordinator		New		
	Communications Manager		New		
	Economic Development Manager		New		

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
POLICE						
Expenditures						
Personnel	6,761,328	7,335,221	8,260,395	6,904,554	-16%	7,042,645
Purchased/Contracted Svcs	454,202	462,710	662,301	663,901	0%	677,179
Supplies	632,513	670,766	810,800	1,107,610	37%	1,129,762
Capital Outlay	598,483	536,912	955,500	435,000	-54%	443,700
Police Total	8,446,526	9,005,609	10,688,996	9,111,065	-15%	9,293,286

Police Personnel	2022	2023	2024	2025
	Actual	Actual	Amended	Adopted
Positions				
Police Chief	1	1	1	1
Deputy Chief	1	1	1	1
Lieutenant	3	3	4	4
Investigatiorg Sergeant	1	1	2	2
Investigator	4	4	4	4
Special Operations Sergeant	1	1	1	1
Special Operations Officer	1	1	1	1
Narcotics Sergeant	1	1	0	0
Narcotics Investigator	1	2	1	1
School Resource Officer	3	3	3	3
SRO/Sergeant	1	1	1	1
Fleet/Property Command Sgt	1	1	0	0
Patrol Command Sergeant	4	4	4	4
Patrol Sergeant	3	2	2	2
Patrol K9 Sergeant	1	2	2	2
Patrol K9 Officer	3	2	1	2
Patrol Officer	24	25	25	22
Criminal Patrol K9 Sergeant	0	0	1	1
Criminal Patrol Officers	0	0	3	3
Marine Unit Officers	0	0	0	2
Airport Officers	0	0	0	2
Communication Officer	9	9	9	9
Communications Supervisor	1	1	1	1
IT Coordinator	1	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	4	4	4
Crime Scene Tech / Evidence	0	1	1	1
Admin Coordinator (PT)	1	1	1	1

NIBRS Compliance Officer(PT)	0	1	1	1
Patrol Officer (PT)	1	1	1	1
Total Personnel	81	85	87	89

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 assets 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.

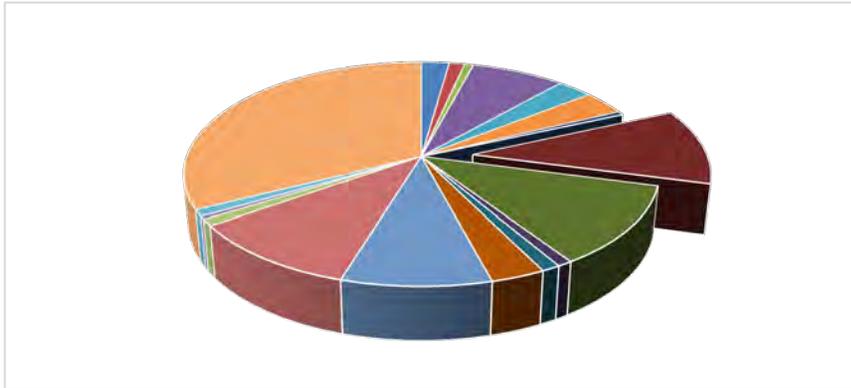
1. Integrity
2. Respect
3. Service
4. Teamwork

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

POLICE DEPARTMENT continued



Expenditure Budget 2025
 \$ 9,111,065
 10.9% 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.

	2023	2024	2025
	Actual	Jan - July	Predicted
Drug Arrests	373	254	396
Group A Offenses	501	312	513
Total of all crimes	1,812	1,062	1,842
% Group A Offenses to Total Crim	28%	29%	28%
Total Calls for Service	17,186	11,466	18,096
Communications Processed	37,330	25,681	39,796

GSPD average response times decreased from 5:36 to 5:20 in FY 2024.

	2023	2024	2025
	Actual	YTD	Predicted
Average Response Time	5:36	5:20	5:15

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 FY26.

GENERAL FUND (01)

530 - POLICE

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		6,761,326	7,335,219	8,260,395	6,904,554
PURCHASED/CONTRACTED SERVICES					
01-530-63260	Registration Fees/Tuition	49,479	48,815	54,900	57,500
		\$2,600 Increase due to 4 New Officers.			
01-530-64324	R & M - Equipment	52,456	52,048	58,551	64,051
		Increase: \$4,500 Baldwin County Interoperability Maintenance \$5,000 Brought over from Fund 37			
01-530-64330	ContractServices	19,053	32,688	71,500	91,500
		Increase \$15,000 for Contract Services CID Admin Assistant T2 Contract -\$20K CityAdm.			
01-530-64383	R & M - Vehicle	87,617	100,049	128,000	100,000
01-530-64421	Equipment Rental	9,014	8,473	15,000	10,000
		Copier and Shredder			
01-530-65310	Telephone	50,352	61,034	65,000	70,000
		Increase \$5,000 due to additional vehicles added to the fleet.			
01-530-65311	Internet Service	-	80	11,000	500
01-530-65810	Meals/Lodging/Travel	75,873	68,307	88,350	102,350
		\$14,000 Increase for 4 New Officer to attend Police Academy			
01-530-66102	Animal Control	1,400	1,100	3,000	3,000
01-530-68110	Miscellaneous	108,145	89,204	117,000	115,000
01-530-68210	Credit Card Fees	812	912	50,000	50,000
TOTAL PURCHASED/CONTRACTED SERVICES		454,202	462,710	662,301	663,901
SUPPLIES					
01-530-64110	Water/Sewer	3,838	3,601	5,000	5,000
01-530-64211	Refuse Collection	734	765	1,200	1,200
01-530-66112	Computer, Software & Equip	28,242	29,009	36,600	36,600
01-530-66131	Parking Meter Supplies	-	318	13,500	2,000
01-530-66150	Supplies - Office	8,287	10,384	20,000	15,000
01-530-66155	Supplies - Operating	65,773	74,480	85,000	90,000
		\$5K due to rise in cost of supplies which we cannot control.			
01-530-66158	Special Law Enforcement	3,000	705	2,000	2,000
01-530-66165	Postage & Freight	2,182	1,407	2,500	2,500
01-530-66170	Furn,Equip,Fixt,SmTools<\$50K	161,498	193,814	242,000	494,160
		\$21,000 - (4) Mobile Radios \$29,800 - (4) Portable Radios \$70,000 - (10) Vehicle Camera Systems \$47,000 - Equipment for 4 New Officers \$72,800-(56) V300 Body Camers w/Charger & Extra Battery \$18,560 - (56) Wireless Shoulder Microphones			
01-530-66185	Supplies - Training	61,328	65,477	86,000	93,200
		Increase \$7,200 for 4 New Officers firearms training throughout the year @ \$1,800 each			
01-530-66195	Uniform Rental/Purchases	39,114	44,000	54,000	77,950
		\$8,000 for 4 New Officers \$10,950 Purchase Uniform Boots for all officers \$5,000 Brought over from Beach Fund 37			
01-530-66210	Natural Gas	2,340	2,740	5,000	5,000

GENERAL FUND (01)

530 - POLICE

Account Number	Description	2022	2023	2024 Budget	2025 Budget
		Actual	Actual		
01-530-66220	Electricity	33,988	33,911	48,000	53,000
		\$3,000 Anticipated increase in usage & rate increase \$5,000 Brought over from Fund 37			
01-530-66260	Fuel, Oil & Lubricants	207,391	193,845	200,000	220,000
		* Increase number of vehicles in fleet * Addition of boat for Marine Division * Has not been increased since FY2022			
01-530-66410	Books/Subscriptions	14,796	16,309	10,000	10,000
TOTAL SUPPLIES		632,513	670,766	810,800	1,107,610
800	CAPITAL OUTLAY	598,483	536,913	955,500	435,000
		Replace 5 Ford Interceptors and 1 F150			
TOTAL: POLICE		8,446,524	9,005,608	10,688,996	9,111,065

PERSONNEL **89**

Administrative Assistant	Police Lieutenant	Police Officer-K-9
Administrative Supervisor	Police Lieutenant	Police Officer-K-9
Communications Officer	Police Lieutenant	Police Officer-K-9
Communications Officer	Police Lieutenant	Police Officer-SRO
Communications Officer	Police Officer	Police Officer-COPS Grant
Communications Officer	Police Officer	Police Patrol -Marine /Airport
Communications Officer	Police Officer	Police Patrol -Marine /Airport
Communications Officer	Police Officer	Police Patrol -Marine /Airport
Communications Officer	Police Officer	Police Patrol -Marine /Airport
Communications Officer	Police Officer	Police Officer
Communications Officer	Police Officer	Police Officer
Communications/IT Supervisor	Police Officer	Police Officer
Community Service Officer	Police Officer	Police Sergeant
Community Service Officer	Police Officer	Police Sergeant
Community Service Officer	Police Officer	Police Sergeant
Cumminty Service Supervisor	Police Officer	Police Sergeant
Deputy Police Chief	Police Officer	Police Sergeant
Detention Officer	Police Officer	Police Sergeant-FTO
Detention Officer	Police Officer	Police Sergeant-FTO
Detention Officer	Police Officer	Police Sergeant- Special Operator
Detention Officer	Police Officer	Police Sergeant-SRO
Detention Officer	Police Officer	Administrative Analyst
Detention Officer	Police Officer	NIBRS Compliance Officer- PT
Detention Supervisor	Police Officer	
Evidence & Crime Scene Technician	Police Officer - Investigations	
IT Coordinator-Police	Police Officer - Investigations	
Police Chief	Police Officer-COPS Grant	
Police Command Sargeant-Patrol	Police Officer - Investigations-FTO	
Police Command Sargeant-Patrol	Police Officer - Investigations	
Police Command Sargeant-Patrol	Police Officer - Investigations	
Police Command Sargeant-Patrol-Special Operations	Police Officer-K-9	

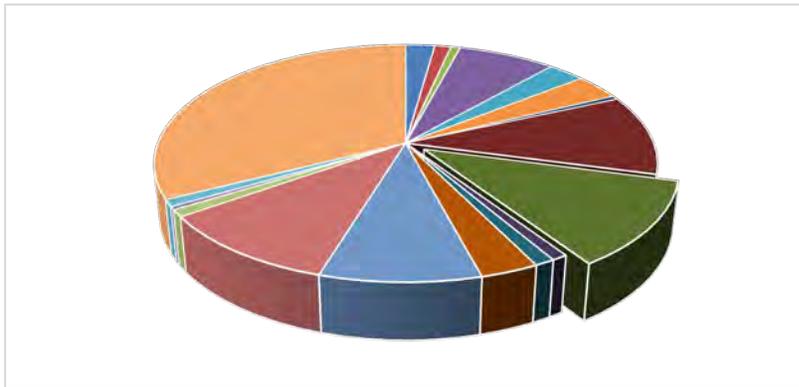
The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
FIRE	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	6,040,444	6,746,942	8,175,781	7,560,304	-8%	7,711,510
Purchased/Contracted Svcs	507,182	572,883	753,300	735,700	-2%	750,414
Supplies	372,309	468,928	578,070	1,129,715	95%	1,152,309
Capital Outlay	214,407	1,275,452	420,000	220,000	-48%	224,400
Fire Total	7,134,342	9,064,205	9,927,151	9,645,719	-3%	9,838,633

Fire Personnel	2022	2023	2024	2025
Positions	Actual	Actual	Amended	Adopted
Fire Chief	1	1	1	1
Chief of Staff	1	1	1	1
Chief of Operations	1	1	1	1
Fire Marshal	1	1	1	1
Training Chief	0	1	1	1
Fire Inspector	1	1	1	1
Battalion Chief	3	3	3	3
Beach Safety Chief	1	1	1	1
Lieutenant	12	15	15	15
Fire Logistics Officer	1	1	1	1
Fire Education Officer	1	1	1	1
Fire EMS Officer	1	1	1	1
Beach Safety Lt.	2	2	5	5
Lifeguard II	0	3	0	0
Firefighter/Paramedic	24	26	26	21
Firefighter/EMT	18	13	13	17
Admin Assistant	1	0	0	0
Management Analyst	0	1	1	1
Firefighter/EMT (PT)	4	4	4	4
Firefighter/Par.(PT)	5	5	5	1
Seasonal Lifeguards	30	30	36	36
Beach Ranger	4	4	4	1
Total Personnel	112	116	122	114

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.

FIRE DEPARTMENT continued



Expenditure Budget 2025
\$ 9,645,719
11.5% of General Government

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

Vision 2025 Key Strategy, Community Planning-Infrastructure:

1. Remodel Station 4 on Oak Road West to serve North Gulf Shores
2. Build new training facilities to replace current facility, new facility site work completed 9/2024. Props and training buildings will be constructed by staff beginning 2025

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 50,000 coloring mats to local restaurants for kids. This provides vital beach safety information for the child and parents. Local restraunts have began printing these on their own.

Vision 2025 Key Strategy, Leading Edge Healthcare:

1. With ongoing training and certifications we have 86% of personnel with a Paramedic certificate.
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, Waldorf, Columbia Southern and GSFR.
2. Promote and encourage personnel to attend professional development courses.

FIRE DEPARTMENT continued

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 Fire Station 4 on Oak Road West to improve operations while meeting community design standards.
2. I.S.O. grading maintained in 2024. The City has committed to maintaining this rating and the benefit it provides to our citizens and business partners.
3. Renovate flooring at Fire Station 2.

Key Indicators	2023 Actual	2024 Budget	2025 Projected
911 Calls for Service			
EMS Incidents	2,803	1,850	3,000
Fire Incidents	1,040	985	1,100
Total Incidents	3,843	2,835	4,100
Average response time. (Dispatch to arrival) 1/1/24 - 8/28/24	0:05:55	0:05:45	0:05:45

Vision 2025 Key Strategy: Community Planning-Safety & Welfare

Fire Academy- High School

Certified as Volunteer Firefighters*	4	0	0
Certified in CPR *	227	0	0
Certified in First Aid*	198	0	0
Certified in Emergency Responder	5	0	0
Certified as Pool Lifeguard	5	5	10
Certified as USLA Lifeguard	12	10	15

*Program ended in 2023

Vision 2025 Action 2: Education

Community Outreach

CPR cards	283	300	150
First Aid cards	76	100	100
Child Seats installed	20	20	20
Beach Safe Activity Sheets	22,000	50,000	50,000

Fire Prevention out reach visits

3,000

3,500

3,600

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 intend 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: Replace 1 response vehicles, and 2 jet skis.

2. 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. Additionally, 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 11 students this year. This course will cover Surf Beach and American Red Cross Lifeguarding. In 2023, We had 4 students get their American Red Cross Lifeguard Certification. 4 students currently work at The Bodenhamer Pool and 4 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 5 become paramedics.

3. The purchase of one additional LUCAS Device and two Zoll Cardiac monitors 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. The Fire Inspector that was hired in 2022 continues to work within the Gulf Shores City Schools teaching Fire Prevention to the children. In 2024, there were approximately 3,000 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. 140 rescues to date which is fewer than previous years due to greater full time presence and public education.

2. 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 2024 lifeguards placed second at the regional competition which was held in Navarre Beach. In the future we would love to host a regional or national competition on our beach.

3. Added 3 new full-time Beach Safety Lieutenants. This has provided more ALS care to patients on the beach and a faster response time. Additionally, this provided additional staffing on major weekends and the shoulder season when staffing is short.

GENERAL FUND (01)

535 - FIRE & EMS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		6,040,444	6,746,941	8,175,781	7,560,304
PURCHASED/CONTRACTED SERVICES					
01-535-63211	EMS Public Instruction	2,253	1,253	5,300	5,300
01-535-63260	Registration Fees/Tuition	53,324	85,267	111,500	129,400
	EMR - \$640				
	SCUBA - \$500				
	USLA Train - \$600				
	PRWC - \$600				
	USLA Conf - \$600				
	Phillips School - \$4,500				
	FIRE: \$123,000.00				
	EMT, Advanced EMT, P1 & P2: Paramedic				
	G. Morin, K. Lee				
	Associates/Bachelors Degree Program				
	J. Sellers, R. Nolte, S. Collins, T Willis, J. Phillips				
	Training and Conferences:				
	ESO, FDIC, Metro Fire Chiefs Confernece, South East				
	Fire Chiefs Conference and FRI				
01-535-64324	R & M - Equipment	39,857	42,050	60,000	55,000
	Salt off \$500				
	Paint for towers - \$2,500				
01-535-64332	Contract/Consulting Services	62,008	74,922	78,000	89,000
	FIRE: \$89,000.00				
	5% increase for listed services				
	54K for LifeScan physicals				
	13K for Baldwin County Radio fees				
	15K for Medical Control				
	5K for promotional testing for Lieutenant and Battalion Chief.				
01-535-64363	R & M- Property & Facility	-	-	90,000	-
01-535-64383	R & M - Vehicle	64,311	88,911	95,500	82,000
	Increase projected due to inflation of parts and labor				
	3rd Party Maint and Testing				
	FIRE: \$74,500.00				
	BEACH: \$7500.00				
01-535-64421	Equipment Rental	3,456	864	3,700	3,700
01-535-64422	Fire Hydrant Rentals	60,060	55,055	62,000	62,000
01-535-65250	Insurance	163,798	163,798	164,000	184,000
	5% Increase from 2024				
	City resident Air and Ground Ambulace Service				
	Added employees that live outside the JD to contract				
01-535-65310	Telephone	27,974	33,403	30,300	33,300
	FIRE: \$26,700.00				
	BEACH: \$6,600.00				
01-535-65460	Public Relations/Advertising	2,558	2,455	4,000	6,000
	Increase due to community risk reduction training supplies and materials				
01-535-65810	Meals/Lodging/Travel	15,468	15,231	21,000	25,000

GENERAL FUND (01)

535 - FIRE & EMS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Training Officer - \$4,250 PRWC Class - \$ 1,200 USLA Conf. - \$ 1,200 Increase due to training outside the city. Fire: \$18,000 Beach: \$7,000				
01-535-68110	Miscellaneous	11,770	9,328	28,000	61,000
	Washer/dryer - \$4,700 American flags - \$250 Flag poles and brackets - \$400 Swim bouys \$1,250 Anchor and chains - \$2,500 Beach flags - \$2,500 Fire: \$46,000 Beach: \$15,000 Tables and Chairs for all stations				
01-535-68210	Credit Card Fees	343	346	-	-
TOTAL PURCHASED/CONTRACTED SERVICES		507,182	572,883	753,300	735,700
SUPPLIES					
01-535-64110	Water/Sewer	4,214	4,331	4,500	5,825
	Increase of 5% due to data from 2024 usage FIRE: \$4725.00 BEACH: \$1100.00				
01-535-64211	Refuse Collection	10,683	9,934	9,500	9,500
	Medical Waste: \$3,500 misc: \$4,000 North Station : \$500 regular trash svc: \$1,500				
01-535-66109	Code Enforcement	2,873	2,092	3,000	6,000
01-535-66112	Computer	409	628	6,000	6,500
	Fire: \$6,000 Beach: \$500				
01-535-66120	EMS Supplies	56,683	98,749	118,400	110,000
01-535-66150	Supplies - Office	1,755	15,800	17,940	17,940
01-535-66155	Supplies - Operating	34,723	43,499	122,180	106,000
	Decrease due to lack of need to outfit new apparatus Central air compressor for station 1- \$4,000 (2) RAM fans - \$10,000 (1) 12' ceiling fan for station 4- \$5,000 Beach:Binoculars - \$1,800.00 Cans and tubes - \$975.00 Swim Fins - \$1,000.00 Coolers - \$220.00				
01-535-66165	Postage & Freight	527	679	700	700
01-535-66170	Furn,Equip,Fixt,SmTools<\$50,000	17,233	17,845	43,800	580,000
	2030 emergency lights Cardiac monitors (2)				10,000 60,000

GENERAL FUND (01)

535 - FIRE & EMS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Furniture Station 4				10,000
	Jet Skis (2)				58,000
	Lucas Device				20,000
	Radio Equipment APX				42,000
	Replacement Equip.				80,000
	Station 2 Flooring				13,000
	Station 2 polaris				25,000
	St3 SCBA compressor				45,000
	Thermal imagers (2)				40,000
	Turnout gear (60)				177,000
01-535-66185	Supplies - Training	9,406	10,000	17,050	25,000
	Increase due to the needs at the new training facility				
01-535-66195	Uniform Rental/Purchases	117,614	153,929	120,000	136,500
	increase due to combining beach and fire				
	Fire: \$120,000				
	Beach\$ 16,500				
01-535-66200	Beach Uniforms	-	-	5,000	5,000
	Rain Jackets - \$1,240				
	White Polos - \$ 775				
	Shorts - \$6,700				
	T-Shirts - \$2,100				
	Female suits - \$2,000				
	Jr shirts - \$560				
	Sweatpants - \$700				
	Full time shirts - \$550				
	Hats - \$950				
01-535-66210	Natural Gas	1,679	2,512	3,000	3,150
	Increase 5% due to use				
01-535-66220	Electricity	46,233	51,475	43,000	50,600
	10% increase due to use and increasing price of KW hour.				
01-535-66260	Fuel, Oil & Lubricants	65,682	57,013	59,000	62,000
	Increase due to fuel cost and use				
	Fire: \$50,000				
	Beach: \$12,000				
01-535-66410	Books/Subscriptions	2,596	442	5,000	5,000
TOTAL SUPPLIES		372,309	468,928	578,070	1,129,715
800	CAPITAL OUTLAY	214,407	1,275,452	420,000	220,000
	Replace 2007 & 2008 Ford Explorer (\$150,000)				
	Replace Beach response vehicles (\$70,000)				
TOTAL: FIRE & EMS		7,134,341	9,064,205	9,927,151	9,645,719
PERSONNEL					114
	Beach Enforcement Officer				73 FT
	Beach Enforcement Officer				41 PT
	Lifeguard- Beach				

**GENERAL FUND
COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2025 BUDGET**

Division	Division Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
540	Planning & Zoning	\$614,988	\$827,484	\$1,101,124	\$730,845
541	Building	\$576,108	\$648,395	\$744,946	\$924,622
542	Capital Projects	\$0	\$0	\$0	\$2,700,047
565	Engineering	\$705,705	\$723,211	\$888,103	\$798,903
503	Natural Resources	\$0	\$0	\$0	\$595,269
Administration Total		\$1,896,801	\$2,199,090	\$2,734,173	\$5,749,686

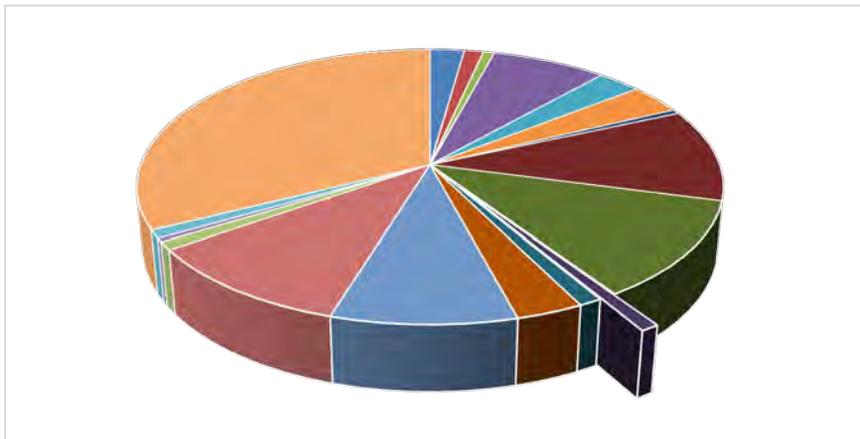
The City of Gulf Shores, Alabama Fiscal Year 2025 Budget

	2022	2023	2024	2024	% Change	2026
	Actual	Actual	Amended	Council	2024 to	Projected
PLANNING & ZONING			Budget	Adopted	2025	
Expenditures						
Personnel	557,212	689,265	848,724	621,595	-27%	634,027
Purchased/Contracted Svcs	26,944	114,321	222,500	53,300	-76%	54,366
Supplies	30,830	23,899	29,900	55,950	87%	56,510
Planning & Zoning Total	614,986	827,485	1,101,124	730,845	-34%	744,902

Planning & Zoning Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Director	1	1	1	1
Current Planning Manager	0	1	1	0
Zoning Administrator	1	1	1	1
City Arborist	1	1	1	1
Planner I	1	1	1	1
Code Enforcement Officer	1	1	1	0
GIS Coordinator	0	0	0	1
Administrative Assistant	1	1	1	1
Total Personnel	6	7	7	6

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 2025
\$ 730,845
0.9% of General Government

PLANNING AND ZONING continued

2024 Major Accomplishments:

Amended Article 14. Off-street Parking and Loading to add Section 14-5. Boat Parking. The ZTA updated the Ordinance to add definitions and regulations to Article 14 to allow a reduction of automobile parking spaces if boat parking is provided. The amendment achieved a goal of the Comp Plan to safely accommodate people traveling by all modes of transportation and reduce the number of automobile trips within the community.
Amended the Future Land Use Map. Performed a yearly amendment to the Land Use Plan to reflect the community's and Planning Commission's goals for future growth within the community.

Amended Article 6-3. Yard Regulations. The purpose of the amendment was two-fold: 1) to add regulations for screened enclosures that are not covering a pool, and 2) to move the location of the regulations for swimming pools, screened enclosures, and tennis courts to the appropriate location within the Ordinance. This text amendment was drafted by Planning and Zoning staff in response to an increasing number of requests from citizens who would like to have screened enclosures in their backyards.

Amended the Zoning Ordinance to expand the Beach Area Overlay District. Updated the Zoning Ordinance to allow the Official City of Gulf Shores Zoning Map to remain consistent with Council-approved changes to zoning and overlay district boundaries, and expanded the Beach Area Overlay District boundary to include properties zoned BT-1-N, located north of W 5th Avenue, and having frontage on Gulf Shores Parkway. The goal of the amendment was two-fold: 1) correct the unintended consequences of referencing a static Zoning Map in the Ordinance, and 2) expand the Beach Area Overlay District to further implement the recommendations of the Vision 2025 Land Use Plan to create mixed-use, pedestrian-oriented developments in the Beach Area.
Hired a new City Arborist. The Arborist supervises, oversees, and coordinates the protection of the City's tree canopy and the implementation of ordinances that provide beautiful and maintained sites and streets for citizens and visitors.

Planning Commission Work Sessions. Planning and Zoning staff hosted three Planning Commission Work Sessions to discuss changes to Zoning parking requirements. Staff provided analysis, professional recommendations, and draft regulations for discussion with the Commission.

Tree Protection Ordinance Amendment. Amended Chapter 7, Article VIII of the Code of Ordinances to reduce the tree replacement and remediation requirements for the removal of Protected Pine Trees on developed single-family and duplex lots. This change helps single family homeowners make their properties more resilient to storm damage.

Submitted for Bicycle Friendly Community Status. Submitted an application to renew or improve the City's Bicycle Friendly status from Bronze level to Silver, Gold, or Platinum. **Blue Zones Safe**

Paths to School Map. Managed the Blue Zones Safe Paths to School Mapping project.

Midtown PUD. Reviewed and oversaw the approval of a Site Plan for a 95-room hotel, and two mixed-use buildings within the Midtown PUD. The Midtown PUD implements goals of the Vision 2025 Plan to create mixed-use, walkable developments that provide positive economic and aesthetic impact to the City of Gulf Shores.

Airport Master Plan Overlay. Developed a small area plan for the Airport Area.
Vacant/Blighted Properties Committee. Staff formed a committee made up of staff and City leadership to tackle issues related to property maintenance. The committee will continue to address blighted properties, improve garbage collection, and incent redevelopment of vacant or underutilized properties.

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.

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

1. Gulf Shores High School Campus
2. Summerdance Phase 1
3. Summerdance Phase 2
4. Summerdance "The Cove"
5. CR8/59 Multi-family Project
6. Walking District Phase 2
7. Christopher Foret Property
8. E 2nd St. Streetscape
9. Pedestrian Bridge Plaza Design
10. Windmill Ridge/4th St. Roadway Project
11. Business and Aviation Park District
12. Temporary Airport Terminal
13. ALDOT Waterway Bridge Connector Road

2025 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. Utilize GIS to gather data on issues effecting all departments.

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		2024	2025	2026
		Actual	Budget	Target
Long-range Planning				
Community Meetings		4	6	6
Small Area Plans Completed		1	2	2
Land Use Plan Updates		5	10	5
Long-range Designs/Concepts		7	8	8
Zoning Text Amendments Initiated		3	4	4
Zoning Text Amendments completed		3	4	4
Sub. Reg. Amendments		0	3	2
Current Planning				
Current Planning Re/Designs		5	10	10
Rezoning		4	5	5
Site Plans		18	15	15

PLANNING AND ZONING continued		2024	2025	2026
Administrative Site Plans		15	15	15
Current Planning		Actual	Budget	Target
Conditional Use Permits		5	8	8
Preliminary Subdivision Plats		4	4	4
Final Subdivision Plats		6	8	8
Annexations		9	10	10
Codes Administration				
Zoning				
Zoning Variances		4	2	2
Zoning Appeals		3	2	2
Rental Licenses		355	400	425
Business Licenses		177	180	185
Building Permits		475	450	450
Land Disturbance Permits		15	15	15
Fence Permits		119	100	80
Sign Permits		44	45	45
Code of Ordinances				
Tree Removal Permits		96	100	75
Zoning Verifications		15	20	20
Small Cell Towers		7	10	10
Cellular Modifications		2	2	2
Code of Ordinances Appeals		2	3	3
Code Enforcement				
Total Code Enforcement Cases		803	0	0
Cases Open		23	0	0
Cases Closed		653	0	0
Citations Written		68	0	0
Arrests		0	0	0
Court Appearances		68	0	0

Objectives:

Community Planning -- Complete Core Values and Goals for 2035 Vision Plan.

Environmental Stewardship -- Work with the City Arborist to better inform the public of the City's Tree Protection Ordinance, improve the ordinance, and improve the permitting process for tree removal/protection.

Community Planning -- Develop a Small Area Plan for Roscoe Road/Cotton Creek Drive area. Create a plan 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.

GENERAL FUND (01)					
540 - PLANNING & ZONING					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		557,214	689,265	848,724	621,595

PURCHASED/CONTRACTED SERVICES					
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01-540-63260	Registration Fees/Tuition	2,282	718	2,750	2,750
01-540-63320	Engineering/Consulting Services	8,540	97,751	200,000	30,000
		Engineering/Consulting Services (30,000)			
01-540-64324	R & M - Equipment	5,708	4,565	4,500	-
01-540-64421	Equipment Rental	-	1,531	4,500	9,800
		Combining Equipment Rental and R&M Equipment.			
01-540-65310	Telephone	5,289	5,157	4,500	4,500
01-540-65810	Meals/Lodging/Travel	2,599	1,469	2,750	2,750
01-540-68110	Miscellaenous	2,526	3,130	3,500	3,500
TOTAL PURCHASED/CONTRACTED SERVICES		26,944	114,321	222,500	53,300

SUPPLIES					
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01-540-64110	Water/Sewer	162	141	200	200
01-540-65410	Legal Notices/Publications	7,644	2,422	3,500	4,000
01-540-66109	Code Enforcement-Moved to Bldg 2024	3,026	2,108	3,000	-
01-540-66115	GIS - Moved from F&A IT 2024	-	-	-	27,000
01-540-66150	Supplies - Office	3,813	2,865	5,000	5,000
01-540-66165	Postage & Freight	11,579	9,042	6,500	6,500
01-540-66170	Furn,Equip,Fixt,SmTools<\$50,000	-	997	4,000	6,000
01-540-66210	Natural Gas	116	220	250	250
01-540-66220	Electricity	2,530	2,582	2,500	2,500
01-540-66260	Fuel, Oil & Lubricants	1,609	1,770	2,950	2,000
01-540-66410	Books/Subscriptions	351	1,752	2,000	2,500
TOTAL SUPPLIES		30,830	23,899	29,900	55,950

TOTAL: PLANNING & ZONING		614,988	827,484	1,101,124	730,845
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PERSONNEL					6
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Zoning Administrator	6 FT
Administrative Assistant II	
Director of Planning	
City Arborist	
GIS Coordinator	
Planner	

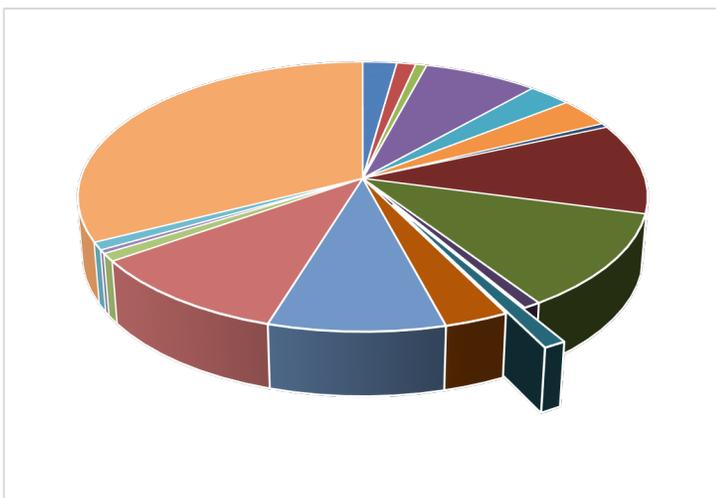
The City of Gulf Shores, Alabama Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
BUILDING						
Expenditures						
Personnel	481,585	548,306	633,696	802,372	27%	818,419
Purchased/Contracted Svcs	16,542	15,566	21,000	24,500	17%	24,990
Supplies	36,472	40,525	45,700	53,200	16%	53,200
Capital Outlay	41,508	43,998	44,550	44,550	0%	44,550
Building Total	576,107	648,395	744,946	924,622	24%	941,159

Building Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Building Official	1	1	1	1
Chief Inspector	1	1	1	1
Code Enforcement Officer	0	0	0	2
Inspectors	2	2	2	2
Plans Examiner	1	1	1	1
Permit Clerk	1	1	1	1
Total Personnel	6	6	6	8

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. Code Enforcement ensures all properties are compliant with the City's adopted ordinances.



Expenditure Budget 2025
\$ 924,622
1.1% of General Government

Major Accomplishments:

Oversaw the beach renourishment project; completing over 8 miles of renourished beaches. Continues to provide safety inspections for over 1500 short term rental properties each year. Adopted the 2024

International Codes, along with the Gold Fortified Standards from IBHS, staying up to date on the latest codes and creating a sustainable building community.

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 online calendar enabling the scheduling of rental inspections has created a smoother process for ensuring all safety inspections are performed as required. ***This allows our owners and visitors a safer environment to live and visit.***

Department: Building

Goals:

Continue the safety inspections for all rental units within the Corporate limits creating a safer environment for our tourists.

2023 Actual	2024 Budget	2025 Target
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 2025

Organization has been reestablished	New membership has been added	Win Chapter of the Year
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Through the Code Officials group, encouraging the entire County to adopt the 2024 I-Codes.

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 23 Actual	FY 24 Budget	FY 25 Projected
Annual Inspections			7,923	7,550	6,800
Residential New Construction Permits			522	440	420
Commercial New Construction Permits			46	19	11
Commercial Electrical Permits			32	10	8
Residential Electrical Permits			520	480	390
Commercial Plumbing Permits			24	14	10
Residential Plumbing Permits			480	460	400
Commercial Mechanical Permits			15	14	8
Residential Mechanical Permits			577	525	415
Rental Inspections**			2,280	2,100	2,300
Key Measures			FY 23 Actual	FY 24 Budget	FY 25 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 23 Actual	FY 24 Budget	FY 25 Projected
Annual Revenues Collected			\$ 2,375,870	\$ 2,400,000	\$ 1,600,000

GENERAL FUND (01)

541 - BUILDING

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		481,586	548,307	633,696	802,372

PURCHASED/CONTRACTED SERVICES

01-541-63260	Registration Fees/Tuition	5,353	5,745	8,000	10,000
	Additional registrations for code enforcement				
01-541-65310	Telephone	2,904	2,353	2,000	2,000
01-541-65810	Meals/Lodging/Travel	4,711	3,732	7,000	8,500
01-541-68110	Miscellaneous	3,501	3,735	4,000	4,000
01-541-68210	Credit Card Fees	72	-	-	-
TOTAL PURCHASED/CONTRACTED SERVICES		16,542	15,566	21,000	24,500

SUPPLIES

01-541-64110	Water/Sewer	162	141	200	200
01-541-65410	Legal Notices/Publications	1,273	837	800	800
01-541-66150	Supplies - Office	3,228	2,556	5,000	6,000
01-541-66165	Postage & Freight	146	3	1,500	3,500
01-541-66170	Furn,Equip,Fixt,SmTools<\$50,000	-	-	2,000	2,000
01-541-66172	ACAMP Expenditures<\$50,000	20,168	26,709	22,000	22,000
01-541-66210	Natural Gas	116	220	100	100
01-541-66220	Electricity	2,530	2,582	3,600	3,600
01-541-66260	Fuel, Oil & Lubricants	8,750	7,390	8,000	10,000
01-541-68410	Books/Subscriptions	100	86	2,500	5,000
TOTAL SUPPLIES		36,472	40,525	45,700	53,200

800	CAPITAL	41,508	43,998	44,550	44,550
	Purchase of new vehicle				

TOTAL: BUILDING		576,108	648,395	744,946	924,622
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PERSONNEL

Plans Examiner					8 FT
Chief Building/ Environmental Official					
Building/ Environmental Inspector I					
Building Inspector Senior					
Chief Building Inspector					
Permit Technician					
Code Enforcement Officer					
Code Enforcement Director	New				

**The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget**

CAPITAL PROJECTS	2022 Actual	2023 Actual	2024 Amended Budget	2025 Council Adopted	% Change 2024 to 2025	2026 Projected
Expenditures						
Personnel	0	0	0	256,497	n/a	261,627
Purchased/Contracted Svcs	0	0	0	402,150	n/a	410,193
Supplies	0	0	0	41,400	n/a	42,228
Capital Outlay	0	0	0	2,000,000	n/a	0
Capital Projects Total	0	0	0	2,700,047	n/a	714,048

Capital Projects Personnel

Positions	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Capital Programs Director	0	0	0	1
Capital Projects Manager	0	0	0	1
Total Personnel	0	0	0	2

Major Accomplishments:

1. Continued implementation of Vision 2025 with the widening of Hwy 59 and the construction of Waterway East Blvd. **(Transportation)**
2. Completed construction of Beach Walking District Phase II to promote walkability to improve physical health and reduce carbon pollution by minimizing vehicular usage. **(Community Planning)**
3. Completed construction of the Gulf Coast Center for Ecotourism and Sustainability **(Environmental Stewardship & Sustainability)**
4. Completed the design of the Justice Center project **(Community Planning)**

Goals:	Units	2024 Budget	2025 Budget	2026 Target
Transportation Improvements	Dollars	\$19,784,000	\$36,433,710	\$35,034,180
Sidewalks Constructed	Linear Feet	4,200	1,410	19,000
Streets Resurfaced	Miles	2.63	3.65	4.00
Bike Lane Constructed	Linear Feet	0	10,000	10,500

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)



Expenditure Budget 2025
\$ 2,700,047
3.2% of General Government

Capital Projects Department Functions:**Fiscal Year 2025 Budget**

The Capital Projects Department administers municipal capital improvement projects. Capital Projects supports Community Development in implementing all City activities related to capital improvement projects.

Capital Projects develops short-term & long-term infrastructure improvements to keep up with growth and 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, Capital Projects 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 project management, including: Compliance with building standards, building inspection, scheduling, coordination with other divisions/departments/outside agencies, project supervision, negotiations, reporting, and budgeting.

GENERAL FUND (01)
542 - Capital Projects

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		0	0	0	256,497
PURCHASED/CONTRACTED SERVICES					
01-542-63260	Registration Fees/Tuition	0	0	0	500
01-542-63320	Engineering/ConsultingServices	0	0	0	400,000
Matching Funds for Canal Road Restore Project					
01-542-64324	R & M - Equipment	0	0	0	200
01-542-64421	Equipment Rental	0	0	0	350
01-542-65310	Telephone	0	0	0	750
01-542-65810	Meals/Lodging/Travel	0	0	0	350
01-542-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES		0	0	0	402,150
SUPPLIES					
01-542-64110	Water/Sewer	0	0	0	150
01-542-64211	Refuse Collection	0	0	0	150
01-542-66112	Computer	0	0	0	500
01-542-66150	Supplies - Office	0	0	0	700
01-542-66165	Postage & Freight	0	0	0	50
01-542-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	35,500
New Ford Maverick for Project Manager					
01-542-66220	Electricity	0	0	0	250
01-542-66260	Fuel, Oil & Lubricants	0	0	0	4,000
01-542-66410	Books/Subscriptions	0	0	0	100
TOTAL SUPPLIES		0	0	0	41,400
800 CAPITAL		0	0	0	2,000,000
Walking District Parking/Streetscape (\$2M)					
TOTAL: CAPITAL PROJECTS		0	0	0	2,700,047

PERSONNEL

Capital Program Director	2
Capital Project Manager	2 FT

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
ENGINEERING						
Expenditures						
Personnel	595,996	593,452	653,153	534,003	-18%	544,683
Purchased/Contracted Services	90,908	117,094	217,800	219,650	1%	224,043
Supplies	18,801	12,665	17,150	45,250	164%	46,155
Capital Outlay	0	134	31,700	0	-100%	0
Engineering Total	705,705	723,345	919,803	798,903	-13%	814,881

Engineering Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
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	0
Transportation Tech Senior	1	1	1	1
Transportation System Tech	1	1	1	1
Total Personnel	7	7	7	6

Major Accomplishments:

1. Continued implementation of Vision 2025 with the design of Waterway East Blvd, Pedestrian Bridge, E 1st St TAP Grant, Windmill Ridge Rd Improvements, Waterway West Blvd and the Oak Rd E extension **(Transportation)**
2. Began the design of County Rd 6 West, and the Walking District Phase III **(Transportation)**
3. Began a thorough review of the City's Traffic Management System **(Transportation)**

Goals:	Units	2023 Actual	2024 Budget	2025 Target
Traffic Signals Maintained	Ea	29	29	31

Objectives:

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

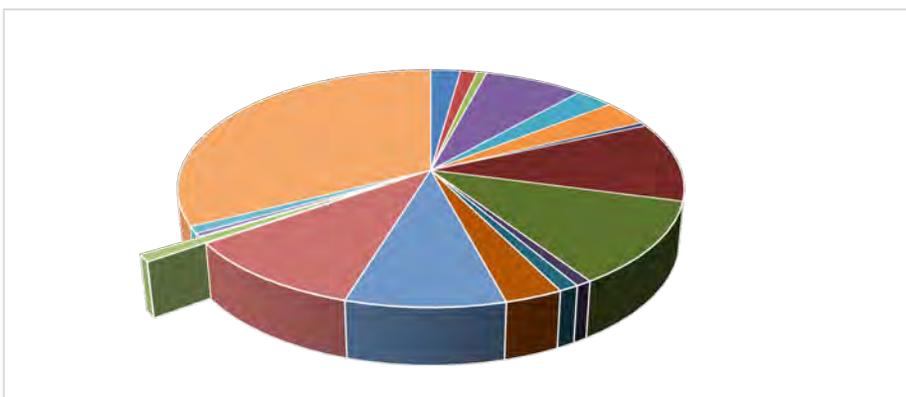
Engineering Department Functions:

Fiscal Year 2025 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, 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 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 2025
\$ 798,903
1.3% of General Government

**GENERAL FUND (01)
565 - ENGINEERING**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		595,996	593,452	653,153	534,003
PURCHASED/CONTRACTED SERVICES					
01-565-63260	Registration Fees/Tuition	450	0	1,000	500
01-565-63320	Engineering/Consulting Services	11,295	22,162	30,000	35,000
	Misc. Consulting Services (15,000)				
	TIS Review Fees - Skipper (20,000)				
01-565-64324	R & M - Equipment	384	294	500	400
01-565-64379	R & M-Street/Traffic Light	73,932	90,130	150,000	150,000
01-565-64421	Equipment Rental	1,223	1,192	1,300	350
01-565-65310	Telephone	1,595	2,126	2,000	1,250
01-565-65810	Meals/Lodging/Travel	533	37	1,000	650
01-565-68110	Miscellaneous	1,496	1,153	1,000	500
01-565-68500	Building Rental	0	0	31,000	31,000
TOTAL PURCHASED/CONTRACTED SERVICES		90,908	117,094	217,800	219,650
SUPPLIES					
01-565-64110	Water/Sewer	25	13	300	150
01-565-64211	Refuse Collection	96	12	300	150
01-565-66112	Computer	0	57	1,000	500
01-565-66150	Supplies - Office	868	1,236	1,400	700
01-565-66165	Postage & Freight	0	11	100	50
01-565-66170	Furn, Equip, Fixt, Sm Tools <\$50,000	99	1,047	1,000	35,000
	New Ford Maverick for inspector (\$35,000)				
01-565-66195	Uniform Rental/Purchases	230	293	300	300
01-565-66220	Electricity	1,250	0	500	250
01-565-66260	Fuel, Oil & Lubricants	16,134	9,865	12,000	8,000
01-565-66410	Books/Subscriptions	100	132	250	150
TOTAL SUPPLIES		18,801	12,665	17,150	45,250
TOTAL: ENGINEERING		705,705	723,211	888,103	798,903

PERSONNEL				6
Transportation Sys Tech Senior				6 FT
Administrative Assistant II				
Public Works Inspector				
Transportation Sys Tech				
City Engineer				
Administrative Assistant I				

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
Natural Resources	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	0	0	0	218,069	n/a	222,430
Purchased/Contracted Svc	0	0	0	342,000	n/a	348,840
Supplies	0	0	0	35,200	n/a	10,000
Natural Resources Total	0	0	0	595,269	n/a	581,270

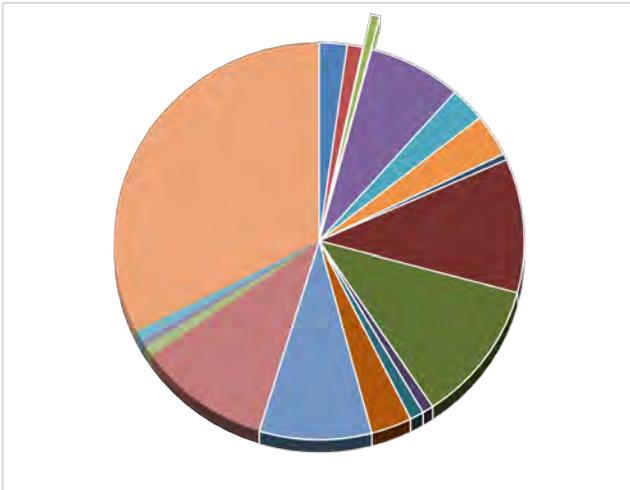
Natural Resources Personnel

	2022	2023	2024	2025
	Actual	Actual	Amended	Adopted
Positions				
Director				1
Facilities Supervisor				1
Total Personnel	0	0	0	2

Natural Resources Department Functions:

As a new City Department in 2025, DNR will provide the following services: Land Management services on over 900 acres of City-owned conservation land, including habitat restoration, forest management, fire management, and invasive species control. Manage, operate, and maintain City-owned facilities providing public access to natural resources and environmental education opportunities. Act as City liaison to Federal and State natural resource agencies, as well as regional municipalities and non-profit organizations. Plan, develop, and implement various restoration projects within the City limits in coordination with Federal, State, and local partners. Procure and manage contracts for services that support conservation, restoration, public access to natural resources, and environmental education/outreach programs. Manage ongoing long-term RESTORE, NRDA, and NFWF projects including the Little Lagoon Restoration Project, the Gulf Coast Eco Center, and the Oyster Bay/Wenzel Nature Preserves. Pursue grants and other funding opportunities for environmentally-focused projects and programs. Work with Gulf Shores City Schools on environmental education projects and programs. Coordinate with USFWS on management of the City's Dune Enhancement Fund, including dune restoration projects on City properties. Represent the City at environmentally-focused workshops, industry events, and professional conferences. Promote environmental awareness, ecotourism, stewardship, and conservation programs within the community. Coordinate and implement tree planting projects, including City Arbor Day, Small Town, Big Trees, and annual street tree plantings.

Natural Resources Continued



Expenditure Budget 2025
 \$ 595,269
 0.7%
 of General Government

Natural Resources

	2023 Actual	2024 Budget	2025 Target
Goals			
Land Management Activities (900 acres), inclu	NA	NA	100%
Eco Center Contract Management	NA	NA	100%
Environment Education Programs GSCS	NA	NA	5
Restoration Projects	NA	NA	5
Living Shoreline at Mo's Landing	NA	NA	1
Septic to Sewer Conversions LL Restoratic	NA	NA	30

GENERAL FUND (01)
503 - NATURAL RESOURCES

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
PERSONAL SERVICES					
51020	Salaries - Regular				187,511
51050	Overtime				5,000
52010	FICA				14,345
52020	Pension				10,913
52030	Life & LTD Insurance				300
TOTAL PERSONNEL					218,069
PURCHASED/CONTRACTED SERVICES					
01-503-63260	Registration Fees/Tuition	0	0	0	1,000
01-503-63311	Professional Services	0	0	0	10,000
01-503-64324	R & M - Equipment	0	0	0	3,000
01-503-64332	Contract/Consulting Services	0	0	0	320,000
					Management contract with GCCETS (\$300,000)
					General contracts – forestry, surveys, etc. (\$20,000)
01-503-64383	R & M - Vehicle	0	0	0	2,000
01-503-64421	Equipment Rental	0	0	0	5,000
01-503-65810	Meals/Lodging/Travel	0	0	0	1,000
TOTAL PURCHASED/CONTRACTED SERVICES					342,000
SUPPLIES					
01-503-64110	Water/Sewer	0	0	0	5,000
01-503-66140	Supplies - Landscape	0	0	0	1,000
01-503-66150	Supplies - Office	0	0	0	1,000
01-503-66165	Postage & Freight	0	0	0	200
01-503-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	20,000
01-503-66220	Electricity	0	0	0	6,000
01-503-66260	Fuel, Oil & Lubricants	0	0	0	2,000
TOTAL SUPPLIES					35,200
TOTAL: NATURAL RESOURCES					595,269
PERSONNEL					2
	Director of Natural Resources				2 FT
	Landscape Crew Leader				

Recreation & Cultural Affairs Department Function

Fiscal Year 2025 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:

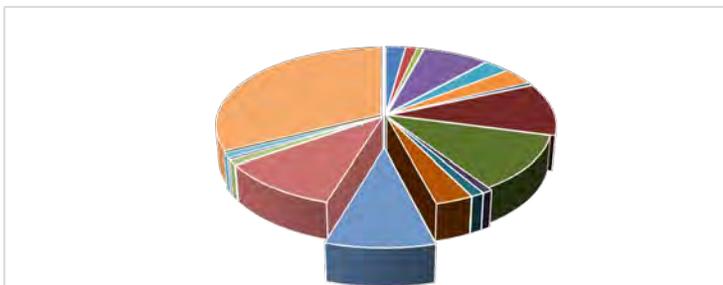
Recreation Division: The Recreation Division is responsible for the day to day operation of the David L. Bodenhamer Recreation Center and Gulf Shores Cultural Center which are membership and/or daily fee-based community centers that receive over 350,000 visits annually. These facilities serve as hubs 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 2025
\$ 7,409,905
8.8% of General Government

**GENERAL FUND
RECREATION AND CULTURAL AFFAIRS
FISCAL YEAR 2025 BUDGET**

Division	Division Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
550	RCA Administration	\$441,805	\$475,273	\$499,617	\$476,871
551	Programs & Events	\$829,352	\$789,804	\$966,564	\$990,810
552	Library	\$698,644	\$799,109	\$780,378	\$687,885
553	Bodenhamer	\$2,545,393	\$2,713,341	\$2,928,862	\$2,571,995
554	Sportsplex	\$1,243,156	\$1,254,140	\$1,388,234	\$1,412,429
555	Parks	\$522,104	\$599,344	\$706,588	\$715,019
558	City Store	\$241,364	\$249,912	\$254,562	\$300,866
575	City Schools	\$217,991	\$286,300	\$271,376	\$254,030
Administration Total		\$6,739,808	\$7,167,224	\$7,796,181	\$7,409,905

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
RECREATION & CULTURAL AFFAIRS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	383,583	408,645	389,387	368,876	-5%	376,254
Purchased/Contracted Services	48,045	59,074	61,436	58,051	-6%	59,212
Supplies	10,176	7,554	48,794	49,944	2%	50,943
RCA Total	441,804	475,273	499,617	476,871	-5%	486,408

Recreation & Cultural Affairs Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Director	1	1	1	1
Assistant Director	0	0	0	0
Management Analyst	1	1	1	1
Marketing & Com. Coordinator	1	1	1	1
Total Personnel	3	3	3	3

Major Accomplishments:

1. Re-envisioned a new strategy and development plan for the new Coastal Gateway Community Park. **(Community Planning, Prosperity)**
2. Successfully collaborated with the Coastal Alabama Business Chamber to host an Adult and Junior Leadership class to share information regarding city government. **(Community Planning)**
3. Established a Council-approved agreement between the City of Gulf Shores and Musco Lighting for the purchase of new lighting fixtures to be used at the Gulf Shores Sportsplex. **(Sustainability)**
4. Established a tri-party agreement between the City of Gulf Shores, GSOB Tourism, and the AVCA to host the AVCA National Beach Volleyball Championships. **(Community Planning)**

Goals:

	2023	2024	2025
Performance Measures:	Actual	Budget	Target
Facility Visits	410,500	410,300	440,500
Parkland Maintained (acres)	275	275	275
Assembly Permits Processed	39	42	45

Objectives:

1. Continue to collaborate with other departments and move towards developing phase I community park construction plans. **(Community Planning)**
2. Develop a simplified event application to help streamline the process of reviewing and approving public assembly permits for city and non-city events. **(Community Planning)**
3. Develop event packages for city/non-city events to select from. **(Community Planning)**
4. Maintain equitable partnerships with GS School System superintendent, coaches and programs. **(Prosperity)**

GENERAL FUND (01)
550 - RECREATION & CULTURAL AFFAIRS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		383,583	408,645	389,387	368,876
PURCHASED/CONTRACTED SERVICES					
01-550-63260	Registration Fees/Tuition	1,210	2,202	2,440	3,065
	ARPA Agency (350)				
	ARPA Ind. (65)				
	CCMA Conference (600)				
	Continuing Education (500)				
	NRPA Conference (650)				
	NRPA Membership (900)				
01-550-64324	R & M - Equipment	643	161	1,380	1,380
	Baldwin Radio Op Fee (840)				
	General Repairs (500)				
	Gorrie Regan Contract (40)				
01-550-64333	Contract/Consulting Services	3,525	13,900	15,000	12,000
01-550-64383	R & M - Vehicle	1,181	131	1,000	1,000
	Unit #6005				
01-550-65310	Telephone	5,125	5,245	5,706	4,806
	Air Card (1,008)				
	Cell-Grant (900)				
	Cell-Samm (900)				
	iPad (1,008)				
	misc/overages (450)				
	Office (540)				
01-550-65460	Public Relations/Advertising	33,061	33,275	31,650	31,000
01-550-65810	Meals/Lodging/Travel	2,856	3,882	3,000	4,000
01-550-68110	Miscellaneous	445	277	1,260	800
TOTAL PURCHASED/CONTRACTED SERVICES		48,045	59,074	61,436	58,051
SUPPLIES					
01-550-64110	Water/Sewer	118	105	144	144
01-550-66112	Computer	1,375	327	1,000	1,000
01-550-66150	Supplies - Office	1,069	1,370	1,500	1,500
01-550-66165	Postage & Freight	100	-	50	50
01-550-66170	Furn,Equip,Fixt,SmTools<\$50,000	1,352	245	40,000	41,000
	Branding,Wayfinding Signs (\$40,000)				
	General (\$1,000)				
01-550-66220	Electricity	3,697	3,656	4,100	3,900
01-550-66260	Fuel, Oil & Lubricants	1,271	1,382	1,500	1,500
01-550-66410	Books/Subscriptions	1,195	469	500	850
TOTAL SUPPLIES		10,176	7,554	48,794	49,944
TOTAL: RECREATION AND CULTURAL AFFAIRS		441,805	475,273	499,617	476,871

PERSONNEL		3
Director, Rec & Cultural Affairs		3 FT
Administrative Analyst		
Program Coordinator - Marketing		

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
RECREATION	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
EVENTS						
Expenditures						
Personnel	428,568	452,879	545,275	536,051	-2%	546,772
Purchased/Contracted Services	332,858	269,924	357,444	260,994	-27%	266,214
Supplies	67,926	67,001	63,845	193,765	203%	68,340
Events Total	829,352	789,804	966,564	990,810	3%	881,326

Events Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Events Manager	1	1	1	1
Programs & Events Tech	1	1	2	2
Rental Supervisor	1	1	1	1
Event Supervisor	1	1	1	1
Program Assistant	0	0	1	1
Program Assistant II	2	2	1	1
Programs Assistants (PT)	2	2	0	0
Total Personnel	8	8	7	7

Major Accomplishments:

1. Renovated and updated Civic Center kitchen and appliances and lobby. **(Prosperity)**
2. Implemented a new Ticketing software **(Prosperity)**
3. Annual MOU with Frank Brown Songwriters **(Sense of Place)**
4. Revise rental agreements for efficiency, safety, and highest and best use. **(Sustainability)**
5. Provided support staff, resources and equipment for other City department operations and events. **(Sustainability)**
6. Worked with Fire and Police to develop and execute a parking and emergency plan for large events at the Sportsplex

Goals:

	2023	2024	2025
	Actual	Budget	Target
Community Events Produced	33	44	35
Facility Usage	1,944	1,700	1,850

Objectives:

1. Develop a Special Use Permit for specific use of City parks and facilities. **(Sustainability)**
2. Secure partnership/sponsorships for annual events **(Enhance Sense of Place)**
3. Develop annual marketing plan for Special Events and City Store **(Enhance Sense of Place)**
4. Create additional Special Events with unique themes and experiences targeting adult and teen demographics. **(Enhance Sense of Place)**
5. Collaborate with Junior Council gaining input and what types of events they would like to see offered by the City. **(Enhance Sense of Place)**

GENERAL FUND (01)
551 - RECREATION PROGRAMS & EVENTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		428,568	452,879	545,275	536,051
PURCHASED/CONTRACTED SERVICES					
01-551-63260	Registration Fees/Tuition	1,733	6,420	2,900	2,500
	Brian NRPA Supervisor School				
01-551-64324	R & M - Equipment	1,377	366	2,720	2,720
	Baldwin County Radio Operations Fee (720)				
	Cultural Center Auditorium (625)				
	General (200)				
	Gorrie Regan Timeclock (425)				
	nuts, bolts, connectors, etc (750)				
01-551-64332	Contract/Consulting Services	3,563	11,661	6,000	6,000
	Cleaning service for renters (offset by revenue) (\$6,000)				
01-551-64363	R & M - Property&Facility	619	1,758	1,500	4,900
	Activity Center (750)				
	Carpet Cleaning Activity Center (2) (\$1,200)				
	Carpet Cleaning Civic Center (2) (\$2,200)				
	Civic Center (\$750)				
01-551-64383	R & M - Vehicle	57	1,864	2,500	2,500
	Enclosed Trailer (\$500)				
	Vehicle #6003 (\$1,000)				
	Vehicle #6007 (\$1,000)				
01-551-64421	Equipment Rental	3,202	2,877	3,420	3,420
	SpEvts copier				
01-551-65310	Telephone	3,184	3,510	4,764	5,604
	Alarm line in Auditorium (\$660)				
	Cell Phone (4X\$840)				
	Desk Phones (\$1,584)				
01-551-65460	Public Relations/Advertising	260	0	500	500
01-551-655701	Printing	0	0	1,000	1,000
01-551-65710	Programs/Special Events	228,190	180,150	255,240	156,150
01-551-65716	Entertainment Series	87,372	59,689	71,000	70,000
01-551-65810	Meals/Lodging/Travel	2,921	1,376	2,400	2,200
	Room/board Brian NRPA (1,200)				
	Staff meetings/Teamblndg (1,000)				
01-551-68110	Miscellaneous	381	170	500	500
01-551-68210	Credit Card Fees	0	82.5	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES		332,858	269,924	357,444	260,994
SUPPLIES					
01-551-64110	Water/Sewer	1,854	1,688	3,000	3,000
01-551-64211	Refuse Collection	3,181	3,059	4,000	4,000
01-551-66112	Computer	373	262	500	500
01-551-66117	Supplies - Custodial	4,176	5,314	5,190	5,190
	Carpet Cleaner, Soap (150)				

GENERAL FUND (01)
551 - RECREATION PROGRAMS & EVENTS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Laundry of linens (4,800)				
	Table Cloth Protector (240)				
01-551-66150	Supplies - Office	2,722	1,276	2,250	2,250
01-551-66165	Postage & Freight	21	12	300	300
01-551-66170	Furn,Equip,Fixt,SmTools<\$50,000	8,848	10,774	11,125	141,125
	Audio Visual Equipment (\$4,000)				
	Banquet tables (\$2,000)				
	Christmas Decoration (\$25,000)				
	Civic Ctr Improvements (\$30,000)				
	Cultural Center Auditorium (\$1,250)				
	Activity Center parking lot lighting (\$75,000)				
	Kitchen, Catering, Serving (250)				
	Office Chairs (275)				
	Office Furniture (new position) (\$1,500)				
	Purchase original art local artist (\$1,000)				
	Replacement cloth/skirts (250)				
	Replacement tents (600)				
01-551-66195	Uniform Rental/Purchases	1,565	938	2,500	2,500
01-551-66210	Natural Gas	7,219	6,693	7,400	7,400
	AAC water heaters (250)				
	Civic Center (5,300)				
	Civic Center stove, ovens & water htrs (1,850)				
01-551-66220	Electricity	36,748	36,303	26,000	26,000
01-551-66260	Fuel, Oil & Lubricants	1,219	587	1,500	1,500
01-551-66410	Books/Subscriptions	-	-	80	-
01-551-68820	City Store Merchandise Purchase	-	93	-	-
01-551-68825	City Store Operations	-	-	-	-
TOTAL SUPPLIES		67,926	67,001	63,845	193,765
TOTAL: RECREATION PROGRAMS & EVENTS		829,352	789,804	966,564	990,810

PERSONNEL					7
Events Supervisor					7 FT
Rental Supervisor					
Program and Events Technician					
Programs Asst II					
Program Assistant					
Programs & Events Technician					
Program and Events Manager					

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
RECREATION	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
LIBRARY						
Expenditures						
Personnel	590,632	703,500	674,668	576,209	-15%	587,733
Purchased/Contracted Services	18,282	24,918	35,790	42,656	19%	43,509
Supplies	89,730	70,691	69,920	69,020	-1%	70,400
Library Total	698,644	799,109	780,378	687,885	-12%	701,643

Library Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Managing Librarian	1	1	1	1
Library Assistant Senior	3	4	4	4
Library Assistant	1	0	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

1. Maintained programming curricula that reinforces library impact on the community. Expanded creativity, connection, and a passion for reading, lifelong learning, artistic expression, and exploration in the Library and Museum. Summer Programs at both facilities reached 2,708 adults and children. Maintained Kindergarten Readiness, Make-N-Build, Lego Club, and Kid Creator programs designed to boost confidence in learners. In addition, teen needs inspired the creation of Graphic Novel Book Club and Crafternoon Tuesday. ***(Enhance the sense of place and Progressive Education)***

2. Provided supportive outreach to the families, teachers, and librarians of all three Gulf Shores schools, as well as, South Baldwin Christian Academy and our local homeschool community. Our team is committed to empowering both educators and students by providing access to a wealth of resources tailored to meet the diverse educational needs of our community. We offer engaging online materials, and educational videos, as well as an extensive collection of books and databases across various genres and skill levels designed to enhance the educational experience. ***(Progressive Education)***

LIBRARY continued

3. Managing Librarian continued 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, as well as being recruited to the Executive Council of the Public Library Directors’ Association of Alabama. **(Sustainability)**

4. There have been many challenges in the public library world this year. From local impacts, such as the collapse and dissolution of Baldwin County Library Cooperative, to state and national impacts regarding a focus on the availability of “inappropriate” materials for minors. Managing Librarian has played a vital role in guiding local librarians and has been relied upon to give input and help form a new county library service that maintains current benefits that patrons countywide rely upon, such as courier service and a shared automated library system. **(Sustainability)**

5. Standards are being revamped, but we continued to follow existing standards that qualify us for Alabama Library Association’s Gold Standard Library Award. **(Sustainability)**

6. Offered a plethora of programs over the year, highlighting local history, archaeology, and hurricane info. Currently working as a key resource for development of a Gulf Shores coffee table book including conservation, history, tourism, and preservation, helping to create an investment in the future of our community. Museum has established itself as a venue and once again hosted a live music event for the Frank Brown Songwriter’s Festival. **(Enhance the sense of place)**

Goals:	2023	2024	2025
	Actual	Budget	Target
Library Visits	40,409	40,971	45,000
Museum Visits	4,548	6,154	6,500
Public Computers Sessions	5,804	6,082	6,000
Item Check-outs (physical/digital)	103,603	124,914	130,000
Programs Offered (physical/virtual)	309	348	350
Meeting Room Usage	293	315	325
AL Gold Star Standard Award	Yes	Yes	Yes
Library Website Visits	12,803	20,781	25,000
Museum Website Visits	8,581	19,328	20,000

Objectives:

1. Managing Librarian sustains membership in state level groups to remain educated on emerging changes to laws and administrative code changes that directly affect library policies and practices. **(Sustainability)**

2. Continue to collaborate with Gulf Shores City Schools, South Baldwin Academy, and local Homeschool Groups to maintain outreach and offer additional youth programming. **(Progressive Education)**

3. Continue marketing efforts to promote library/museum services & local history. **(Prosperity)**

4. Host a local event highlighting a museum exhibit. **(Progressive Education)**

GENERAL FUND (01)
552 - RECREATION LIBRARY

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		590,632	703,500	674,668	576,209
PURCHASED/CONTRACTED SERVICES					
01-552-63260	Registration Fees/Tuition	529	2,804	12,660	15,166
	AL Historical Assoc				100
	AL Library AssocConvention (2)				500
	AL Library AssocMemberships (2)				160
	American AssocState & Local History				120
	Library School Tuition-Kelli Bradley				10,260
	Library School Tuition-Shelby Newhouse				4,026
01-552-64324	R & M - Equipment	927	489	1,280	1,280
	General Equip Repair				500
	PayrollClock Maint/System Usag				780
01-552-64332	Contract/Consulting Services	550	708	600	600
	Fire/Theft Monitoring				600
01-552-64421	Equipment Rental	4,878	5,986	7,200	7,800
	Library Copier Rental/Copies				4,800
	Museum Copier				3,000
01-552-65310	Telephone	1,801	3,193	2,400	3,060
	Office Phones				2,100
	Verizon Ipad Wendy				480
	V I-pad Youth Svcs				480
01-552-65460	Public Relations/Advertising	-	-	100	100
01-552-65570	Printing	-	650	250	250
01-552-65710	Programs/Special Events	6,804	6,936	5,400	8,500
	Virtual Book Club Prizes, LEGO/STEAM Programs				
	Art Camp, Summer Reading Programs				
	Teen Programming, Card & Craft Clubs				
	Adult Lecture Series				
	Children's Storytime				
01-552-65711	Museum Programs/Spec Events	1,338	2,241	2,000	2,000
	Open House for Traveling/New Exhibit - \$200				
	Summer Reading Program \$800				
	Songwriter's Fest Program \$200				
	Winter Lecture/Movies Series \$800				
01-552-65810	Meals/Lodging/Travel	523.14	492.56	2,500	2,500
	Alabama Library Association Meeting/Gunter:				1,500
	PLDAA Exec. Council Mtg. (4)				1,000
01-552-68110	Miscellaneous	678.48	1150.89	900	900
01-552-68210	Credit Card Fees	253.64	267.27	500	500
TOTAL PURCHASED/CONTRACTED SERVICES		18,282	24,918	35,790	42,656
SUPPLIES					
01-552-64110	Water/Sewer	1,382	1,921	2,520	1,560
	Library Water/Sewer				840

GENERAL FUND (01)
552 - RECREATION LIBRARY

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Museum Water/Sewer				720
01-552-64211	Refuse Collection		765	780	840
	Library Republic Svcs				
01-552-66112	Computer	24,540	279	1,000	1,000
01-552-66150	Supplies - Office	2,434	3,016	3,500	3,500
01-552-66155	Supplies - Operating	3,761	5,578	4,750	4,750
	General				4000
	Library Cards (3)				750
01-552-66165	Postage & Freight	179	376	350	350
01-552-66170	Furn,Equip,Fixt,SmTools<\$50,000	3,079	2,743	3,000	3,000
01-552-66220	Electricity	13,351	13,956	15,020	15,020
	Library Courtyard				420
	Library Electricity				11,000
	Museum Electricity				3,600
01-552-66411	Books,Periodicals & Other Matl	41,005	42,058	39,000	39,000
TOTAL SUPPLIES		89,730	70,691	69,920	69,020
TOTAL: RECREATION LIBRARY:		698,644	799,109	780,378	687,885

PERSONNEL

Library Assistant Senior
Reference Librarian
Youth Services Librarian
Managing Librarian
Library Assistant Senior
Library Assistant Senior
Library Assistant Senior
Museum Administrator
Programs Assistant
Library Assistant Library
Assistant

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
RECREATION	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
REC & WELLNESS						
Expenditures						
Personnel	2,030,396	2,160,833	2,332,405	1,890,838	-19%	1,928,655
Purchased/Contracted Services	84,233	100,211	134,060	98,500	-27%	100,470
Supplies	430,764	452,297	462,397	582,657	26%	594,310
Capital Outlay	0	15,527	85,000	0	-100%	0
Rec & Wellness Total	2,545,393	2,728,868	3,013,862	2,571,995	-15%	2,623,435

Rec & Wellness Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Recreation Manager	1	1	1	1
Maintenance Worker, Senior	1	1	1	1
Athletic Coordinator, Sports	1	2	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	1	1	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	5	5	5
Recreation Supervisor	1	1	1	1
Programs Coordinator	1	1	1	1
Programs Assistant	1	1	2	2
Athletic Assistant (PT)	3	1	1	1
Fitness Attendant (PT)	0	1	1	1
Lifeguards (PT)	12	12	10	10
Lifeguard II (PT)	0	0	1	1
Customer Service Rep (PT)	5	4	4	4
Programs Asst (PT)	1	1	0	0
Total Personnel	39	40	40	40

Major Accomplishments:

1. Partnered with GSCS for the Gulf Shores Gives Back community-wide service day to provide additional benefits and opportunities to our members.

(Community Planning, Prosperity, Well-Organized Infrastructure)

RECREATION & WELLNESS continued

- 2. Continue to achieve record setting participation numbers in all youth sports programs while maintaining high quality and best practices in all program offerings to the community. **(Prosperity)**
- 3. Created the first-ever 14u flag football division with four teams participating **(Community Planning)**
- 4. Launched first ever Adaptive Soccer League. This is the first all-inclusive league in South Baldwin County **(Community Planning)**
- 5. Entered into a franchise agreement with two personal trainers at both recreational facilities for members. **(Prosperity)**
- 6. All four baseball teams competed in the state tournament. Three out of the four took first place at regionals **(Prosperity)**
- 7. Expanded free outdoor programming opportunities for residents promoting physical health and mental well-being **(Leading Edge Healthcare)**

Goals:	2023	2024	2025
	Actual	Budget	Target
Recreation Memberships	5,000	5,500	5,800
Facility Visits	350,000	350,000	355,000
Youth Rec Sports Participants	950	1161	1250

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)**

GENERAL FUND (01)
553 - RECREATION BODENHAMER

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		2,030,396	2,160,833	2,332,405	1,890,838
PURCHASED/CONTRACTED SERVICES					
01-553-63260	Registration Fees/Tuition	9,365	13,702	16,590	17,240
	AQUA - GCAAL/US Swim League Fees (1,000)				
	AQUA - Staff/Coach Annual Certification (480)				
	AQUA - USA Swim Annual Competition Fees (5,460)				
	ATH - Flag/Touch Football League Fees (1,400)				
	ATH - Youth Baseball League Fees (3,500)				
	ATH - Youth Soccer League Fees (1,000)				
	ATH - Youth Softball League Fees (1,200)				
	NRPA Conference (650)				
	REC - Staff Certifications, Education and Training (2,400)				
	TEN -USTA Annual Membership (150)				
01-553-64324	R & M - Equipment	4,711	7,923	11,250	11,250
	AQUA - Lift & Equipment Repairs (750)				
	ATH - Football Helmet Annual Refurbishing (\$2,500)				
	FIT - Equipment Upholstery Repair (\$1,000)				
	FIT - Fitness Equipment Parts and Labor (\$2,000)				
	REC - Facility General Equipment BRC/CC (\$2,500)				
	Time Clock Charges (\$2,500)				
01-553-64326	R & M-Tennis/ Pickleball Courts	0	5,994	10,850	13,960
	Net Posts (4x350=\$1,400)				
	Chlorine Tablets for Clay Courts (\$2,160)				
	Court Scorekeepers (3x\$200=\$600)				
	General Court Supplies (\$2,000)				
	Pickleball - Nets (\$500)				
	Tennis - Nets (6x \$300= \$1,800 total)				
	Tennis - Soft Court Materials (\$2,500)				
	Windscreens (\$3,000)				
01-553-64332	Contract/Consulting Services	3,399	3,386	4,500	4,500
	AQUA - USS Swim Coach Annual Background Checks (216)				
	ATH - Background Checks Coaches (\$3,960)				
	PRO - SPARC Counselor Background Checks (\$324)				
01-553-64363		9,578	6,309	13,750	8,250
	AQUA - Ladder Steps & Control Board Repairs (1,000)				
	FIT - Mirror Repair/Replace (2,250)				
	REC - BRC General Facility Repairs (3,000)				
	REC - Cultural Center General Facility Repairs (1,000)				
	TEN - Tennis Center General Facility Repairs (1,000)				
01-553-64383	R & M - Vehicle	559	7,045	4,000	4,000
01-553-64421	Equipment Rental	12,718	10,713	11,800	11,800
	Bodenhamer Center Copier Lease (\$3,000)				
	Bodenhamer Overage Expense (\$3,300)				
	Cultural Center Copier Lease (\$2,700)				
	Cultural Center Overage Expense (\$1,800)				
	REC - General Equip (\$1,000)				
01-553-65310	Telephone	15,591	14,122	24,620	21,800
	Cellphones (6x840= \$5,040)				

GENERAL FUND (01)
553 - RECREATION BODENHAMER

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Cultural Center Century Link Fire Backup (500)				
	Cultural Center Office Phones (\$7,440)				
	Ipad (\$480)				
	Laptop (\$840)				
	Recreation and Tennis Center Office Phones (\$6,480)				
	Recreation Division Manager Cell (\$1,020)				
01-553-65810	Meals/Lodging/Travel	2,362	2,275	5,000	4,000
	AQUA - GSST Travel (1,500)				
	ATH - Staff Travel (500)				
	NRPA Conference (2,000)				
01-553-68110	Miscellaneous	2,374	1,903	1,700	1,700
01-553-68210	Credit Card Fees	23,575	26,841	30,000	-
TOTAL PURCHASED/CONTRACTED SERVICES		84,233	100,211	134,060	98,500
SUPPLIES					
01-553-64110	Water/Sewer	19,661	18,996	18,720	19,320
	Bodenhamer Center (\$6,000)				
	Cultural Center - Gym/C/South AL (\$840)				
	Cultural Center Sewer (\$1,440)				
	Tennis Center Building (\$840)				
	Tennis/Swimming Pool (\$10,200)				
01-553-64211	Refuse Collection	5,018	5,107	5,340	5,340
	Cultural Center Dumpster (2,040)				
	Sims Park Dumpster (3,300)				
01-553-65460	Member/Public Relations & Adv	12,266	13,537	13,300	14,500
01-553-65710	Special Programs/Supplies	45,203	44,787	42,500	42,500
01-553-65715	Athletic Programs/Supplies	93,762	92,314	100,800	105,800
01-553-66112	Computer	3,051	4,017	4,500	4,500
01-553-66117	Supplies - Custodial	913	844	1,750	1,750
01-553-66121	Aquatic Program - Supplies	28,047	21,417	27,750	27,750
	Annual Summer Banquet (500)				
	Lifeguard Class Supplies & Certifications (2,000)				
	Program Supplies - Kickboards,Snorkels,Phins (1,500)				
	Shirts - Fall (1,500)				
	Shirts - Spring (1,500)				
	Shirts - Summer (1,500)				
	Swim Caps - Fall/Spring (800)				
	Swim Caps - Summer (500)				
	Swim Team Suits - Fall (5,000)				
	Swim Team Suits - Spring (5,000)				
	Swim Team Suits - Summer (5,000)				
	Trophies, Ribbons and Awards (1,500)				
	Water Aerobic Class Supplies (1,450)				
01-553-66125	Tennis/Pickleball Program - Supplies	8,997	6,961	9,090	9,550
	Pickleball - Community Program & Event Supplies (\$1,500)				
	Pro Shop Inventory (600)				
	Rec Program Supplies - Start up Programs (1,000)				
	Tennis - Community Program & Event Supplies (1,500)				
	Tennis - Jr Tournament Balls and Supplies (500)				

GENERAL FUND (01)
553 - RECREATION BODENHAMER

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Bodenhamer Center (\$75,000)				
	Bodenhamer East Lot (\$300)				
	Cultural Center Building C and SPARC (\$6,800)				
	Cultural Center Gymnasium (\$13,000)				
	Meyer Tennis Complex (\$1,292)				
	Pickleball Court Lights (750)				
	Swimming Pool (\$14,500)				
	Tennis Court Clubhouse (\$3,000)				
	Tennis Court Lights (Bodenhamer) (\$2,250)				
	Tennis Court Lights (Sims) (\$3,500)				
01-553-66260	Fuel, Oil & Lubricants	3,554	3,333	3,000	3,000
01-553-66410	Books/Subscription	7,768	9,983	9,724	8,724
TOTAL SUPPLIES		430,764	452,297	462,397	582,657
TOTAL: RECREATION BODENHAMER		2,545,393	2,713,341	2,928,862	2,571,995

PERSONNEL		36
Recreation Supervisor	Lifeguard	21 FT
Customer Service Representative	Lifeguard-II PT	15 PT
Athletic Coordinator	Lifeguard- Seasonal	
Athletic Coordinator	Customer Service Representative-PT	
Customer Service Representative		
Fitness Center Attendant		
Athletic Coordinator		
Athletic Coordinator-Fitness		
Program Assistant		
Lifeguard II		
Customer Service Supervisor		
Customer Service Representative		
Facility Maintenance Tech		
Programs Coordinator		
Head Tennis Professional		
Athletic Coordinator		
Customer Service Representative		
Lifeguard II		
Customer Service Representative - Tennis Center		
Recreation Manager		
Lifeguard I - FT		
Lifeguard-Temp Summer		
Customer Service Representative		
Customer Service Representative		
Fitness Attendant- PT		
Lifeguard		
Lifeguard		
Lifeguard		
Lifeguard-Temp Summer		
Program Assistant		
Customer Service Representative		
Lifeguard		

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
RECREATION	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
SPORTSPLEX						
Expenditure						
Personnel	719,836	674,785	832,774	754,969	-9%	770,068
Purchased/Contracted Services	312,578	320,574	303,895	343,895	13%	350,773
Supplies	210,743	258,781	251,565	313,565	25%	319,836
Capital Outlay	59,842	267,685	138,000	0	-100%	0
Sportsplex Total	1,302,999	1,521,825	1,526,234	1,412,429	-7%	1,440,678

Sportsplex Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Manager	1	1	1	1
Crew Leader	2	2	2	2
Grounds Worker Senior	0	0	0	0
Grounds Worker	4	4	4	6
Recreation Assistant (PT)	0	0	1	1
Concessions Supervisor	1	1	1	1
Total Personnel	8	8	9	11

Major Accomplishments:

1. Added new infield turf to the high school baseball field. (Prosperity)
2. Extended the sidewalk to go from the 5 plex to the stadium. (Sustainability)
3. Continued to maintain a strong partnership with local, regional, and national stakeholders and sports tourism officials. (Prosperity)
4. Converted baseball, softball, soccer and football sports field lights to LED . (Sustainability)
5. Partnered with GSCS for Gulf Shores Gives Back community-wide service day.

(Prosperity, Sustainability, Environmental Stewardship)

Goals:	2023	2024	2025
	Actual	Budget	Target
Parkland Maintained (acres)	105	105	112
Nat. Championships Hosted	1	1	1
State Championships Hosted	2	2	2
Tournaments Hosted	30	30	34
High School Games Hosted	70	70	85

1. Maintain a 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)**
4. Partner with the new on-site Alabama Gulf Coast Sports Center to activate the facility. **(Prosperity)**

GENERAL FUND (01)
554 - RECREATION SPORTSPLEX

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		719,836	674,785	832,774	754,969
PURCHASED/CONTRACTED SERVICES					
01-554-63260	Registration Fees/Tuition	2,904	2,399	2,175	2,175
	Alabama Turf Association (250)				
	CDL License Fee (500)				
	Deep South (675)				
	Florida Turf Association (250)				
	Sports Turf Managers (500)				
01-554-64324	R & M - Equipment	36,718	35,864	40,240	36,740
	fence repairs at sportsplex (\$12,000)				
	Gorrie Regan timeclock,miscellaneous (\$740)				
	mowers, carts and tractors (\$18,000)				
	small equipment (\$6,000)				
01-554-64325	R & M Irrigation	4,995	10,362	13,000	13,000
01-554-64383	R & M - Vehicle	7,811	5,636	5,000	5,000
01-554-64421	Equipment Rental	23,597	5,128	6,500	6,500
01-554-65310	Telephone	4,136	4,746	3,780	3,780
	Air Card (\$540)				
	Cell (4x780= \$3,120)				
	VOIP/Century Link (120)				
01-554-65810	Meals/Lodging/Travel	2,033	2,035	2,200	2,200
	Alabama Turf Assoc (\$500)				
	Florida Turf Assoc (\$500)				
	Sports Turf Managers Assoc (\$1,200)				
01-554-66180	Tournaments	46,462	44,962	48,000	90,500
	USSSSA Baseball (\$8,500)				
	CollegeSoftball (\$9,500)				
	Connect Sports College Exposure (\$7,000)				
	GSOBTourismGrnt50% (\$12,500)				
	New-AVCA Volleyball (\$30,000)				
	AHSAA Regional Softball (\$8,000)				
	AHSAA State Track (\$8,000)				
	AISA Track Championsip (\$7,000)				
01-554-68110	Miscellaneous	1,278	210	1,000	1,000
01-554-68210	Credit Card Fees	5,528	7,252	7,000	8,000
01-554-68821	Concession Stand Purchases	177,116	201,981	175,000	175,000
TOTAL PURCHASED/CONTRACTED SERVICES		312,578	320,574	303,895	343,895
SUPPLIES					
01-554-64110	Water/Sewer	8,686	10,107	10,100	10,100
	5Plex Concession (\$2,500)				
	Baseball Concession (\$1,700)				
	Field House (\$800)				
	Home concession (\$2,600)				
	Maintenance Building (500)				
	Visitor Concession (\$2,000)				
01-554-64211	Refuse Collection	8,176	8,661	6,800	8,500
01-554-66112	Computer	152	121	1,000	1,000

GENERAL FUND (01)
554 - RECREATION SPORTSPLEX

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
01-554-66150	Supplies - Office	181	740	500	500
01-554-66155	Supplies - Operating	19,680	25,482	21,000	21,000
	Concessions Supplies (\$9,000)				
	Sportsplex supplies (\$12,000)				
01-554-66157	Supplies - Turf	38,290	71,218	68,500	68,500
	General Turf Supplies (\$12,500)				
	pine straw/ Mulch (\$10,000)				
	Rye Grass Seed (\$16,000)				
	turf repairs for 5plex (\$12,000)				
	turf repairs highschool baseball field I (\$11,000)				
	turf repairs highschool softball field (\$7,000)				
01-554-66160	Supplies - Turf-ChemFertilizer	21,172	20,849	25,850	25,850
01-554-66165	Postage & Freight	210	-	-	-
01-554-66170	Furn,Equip,Fixt,SmTools<\$50,000	6,442	10,663	11,100	76,100
	HD Workman Replacement (\$35,000)				
	Misc. Hand Tools, etc (\$7,500)				
	pop-up Tents (12x\$300= \$3,600)				
	Utility Vehicle Replacement (\$30,000)				
01-554-66175	Sports Equipment	6,292	6,990	7,500	7,500
01-554-66195	Uniform Rental/Purchases	3,687	3,765	4,000	4,000
01-554-66210	Natural Gas (Sportsplex)	662	779	555	555
01-554-66220	Electricity	76,770	79,768	74,460	70,960
	Conc/Pump/Dugout (\$11,000)				
	Conc/Toilet Ticket booth (\$9,000)				
	Concession II-5plex (\$24,000)				
	Football Field Lights-15% LED (\$5,000)				
	Maintenance bldg (\$1,200)				
	Parking Lot (\$2,800)				
	Softball Fields -15%savings LED (\$15,300)				
	Sportsplex (\$400)				
	Sportsplex football fieldhouse (\$360)				
	Street Lights (\$1,900)				
01-554-66260	Fuel, Oil & Lubricants	20,004	19,639	18,000	19,000
01-554-66410	Books/Subscriptions	339	-	2,200	-
TOTAL SUPPLIES		210,743	258,781	251,565	313,565
TOTAL: RECREATION SPORTSPLEX		1,243,156	1,254,140	1,388,234	1,412,429

PERSONNEL **11**

Landscape Grounds Worker
 Crew Leader
 Crew Leader
 Parks & Facilities Manager
 Concessions Supervisor
 Landscape Grounds Worker
 Landscape Grounds Worker
 Landscape Grounds Worker
Landscape Grounds Worker
Landscape Grounds Worker
 Programs Assistant

New
New

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

RECREATION	2022	2023	2024	2025	% Change	2026
PARKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	379,080	447,774	532,148	475,739	-11%	485,254
Purchased/Contracted Services	38,509	34,501	37,300	37,300	0%	38,046
Supplies	104,514	117,069	137,140	201,980	47%	206,020
Capital Outlay	13,153	114,659	165,000	0	n/a	0
Parks Total	535,256	714,003	871,588	715,019	-18%	729,319

Parks Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Crew Leader	1	1	1	1
Grounds Worker Senior	1	1	1	2
Recreation Assistant (PT)	1	1	0	0
Grounds Worker	4	3	3	3
Total Personnel	7	6	5	6

1. Added new turf and landscape to the tennis courts. **(Sustainability)**
2. Replaced irrigation and sodded athletic field at Meyer Park. **(Community Planning)**
3. Utilized a new paint robot to paint lines on new athletic turf at Meyer Park. **(Environmental Stewardship)**
4. Partnered with GSCS for Gulf Shores Gives Back community-wide service day. **(Prosperity, Sustainability, Progressive Education)**

Goals:	2023	2024	2025
	Actual	Budget	Target
Parkland Maintained (acres)	125	125	125
Nat. Championships Hosted	1	1	1
State Championships Hosted	2	2	2
Tournaments Hosted	27	27	34
High School Games Hosted	70	70	85

1. Added irrigation to parking lot and front of Bodenhamer Recreation Center. **(Environmental Stewardship)**
2. Re-mulch playgrounds at Sims Park and Meyer Park. **(Sustainability)**
3. Develop new inventory process for equipment. **(Sustainability)**

**GENERAL FUND (01)
555 - RECREATION PARKS**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		379,080	447,774	532,148	475,739
PURCHASED/CONTRACTED SERVICES					
01-555-63260	Registration Fees/Tuition	810	787	1,000	1,000
	Alabama Turf (250)				
	Florida Turf (250)				
	Sports Turf Managers Association (500)				
01-555-64324	R & M - Equipment	13,865	14,661	14,000	14,000
	mowers, carts, tractors (8,950)				
	Small Equipment (4,680)				
	TimeclockGorrieRegan (370)				
01-555-64325	R & M Irrigation	9,286	10,150	9,000	9,000
01-555-64326	R & M-Tennis Courts	7,985	-	-	-
01-555-64383	R & M - Vehicle	5,208	6,402	6,000	6,000
01-555-64421	Equipment Rental	-	1,078	5,000	5,000
01-555-65810	Meals/Lodging/Travel	1,324	1,290	1,800	1,800
	Alabama Turf Assoc (500)				
	Florida Turf (500)				
	Sports Turf Managem (800)				
01-555-68110	Miscellaneous	31	134	500	500
TOTAL PURCHASED/CONTRACTED SERVICES		38,509	34,501	37,300	37,300
SUPPLIES					
01-555-64110	Water/Sewer	9,235	9,277	15,160	15,160
01-555-64211	Refuse Collection	946	363	600	600
01-555-65310	Telephone	-	110	180	1,020
	Cell -Crew Leader (840)				
	Office Phone (180)				
01-555-66150	Supplies - Office	208	-	-	-
01-555-66155	Supplies - Operating	11,322	12,138	13,000	13,000
	Back stop fence fabric repairs (2,000)				
	General Supplies (4,500)				
	Playground Mulch (6,500)				
01-555-66157	Supplies - Turf	17,233	20,814	25,000	25,000
	paint / chalk (2,500)				
	pine straw (7,000)				
	Rye grass (13,000)				
	sod (2,500)				
01-555-66160	Supplies - Turf-ChemFertilizer	16,125	16,239	22,000	22,000
01-555-66170	Furn,Equip,Fixt,SmTools<\$50,000	4,930	8,315	8,700	71,700
	Blowers (1,000)				
	pop-up tents (1,500)				
	Tools (5,000)				
	Turbine Blower (15,000)				
	Utility Trailer (8,000)				
	Weed Trimmers/Edgers (1,200)				

**GENERAL FUND (01)
555 - RECREATION PARKS**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	Zero Turn Mowers (40,000)				
01-555-66175		1,675	3,451	5,000	5,000
01-555-66195	Uniform Rental/Purchases	137	2,412	4,500	4,500
01-555-66220	Electricity	32,556	32,984	34,000	34,000
	Ball Park Rec (12,575)				
	Basketball Courts/irrigation (466)				
	GS Ball Park 2 (2,432)				
	Irrigation /light Park (9,086)				
	Lagoon Park Boat Ramp (Mo's) (635)				
	Meyer park Ball Fields (737)				
	Meyer Park restroom (783)				
	Nature Park Christmas Lights (264)				
	Nature Park Pav & Lights (2,640)				
	Sims Picnic Pavillion (1,990)				
	Skate Park (2,392)				
01-555-66260		10,147	10,966	9,000	10,000
TOTAL SUPPLIES		104,514	117,069	137,140	201,980
TOTAL: RECREATION PARKS		522,104	599,344	706,588	715,019
800 CAPITAL		13,153	114,659	165,000	-
PERSONNEL					6
	Landscape Grounds Worker				
	Landscape Grounds Worker Senior				
	Landscape Grounds Worker				
	Landscape Grounds Worker Senior				
	Crew Leader				
	Landscape Grounds Worker				

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

CITY STORE	2022	2023	2024	2025	% Change	2026
	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	92,975	97,658	126,152	169,586	34%	172,978
Purchased/Contracted Services	134,667	140,538	114,210	118,800		121,176
Supplies	13,723	11,717	14,200	12,480	-12%	12,730
CITY STORE Total	241,365	249,913	254,562	300,866	18%	306,883

CITY STORE Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Retail Operator Coordinator	1	1	1	1
Program Assistant	0	0	0	1
Program Assistant <20 hrs.week	3	3	3	2
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. Refresh of the City Store's online store with the assistance of the Marketing Coordinator. **(Prosperity)**
3. Researching local coffee shops to partner with and co-brand a custom blend coffee to sell at the City Store **(Prosperity)**
4. Thorough and detailed weekly inventory when replenishing stock at all locations. **(Sustainability)**
5. Gulf Shores - Small Town, Big Beach Coffee table book project. **(Prosperity)**
6. COGS retiree employee discount card and gift program **(Sustainability)**
7. Tennis/Fitness merchandise collection **(Prosperity)**

Goal:	2023	2024	2025
	Actual	Budget	Target
On-Site Store Visits	23,500	25,000	26,000
Sales - counter	4,300	4,500	4,600
Sales - web-based	178	185	195
City Store Website Visits	10,635	11,000	15,000

Objectives:

1. Signage for the City Store building **(Community Planning)**
2. Additional parking for the operation of the City Store. 2024 HWY 59 and Clubhouse Drive road construction reduced the parking lot. **(Community Planning)**
3. Develop an annual plan with the Marketing Coordinator to promote the City Store. **(Sustainability)**
4. Introduce 4 new merchandise item designs. **(Prosperity)**
5. Attend Surf Expo January 2025 in Orlando, Florida to expand the City Store's product lines and stay current with trends. **(Prosperity)**
- 6 Presence at Gulf Shores International Airport--Jack Edwards Field in the form of kiosk or display with QR code. **(Sense of Place)**
7. Customer Service training for Recreation and Cultural Affairs **(Sustainability)**
8. Increase percentage of patrons making a purchase when visiting the store flagship location **(Prosperity)**

**GENERAL FUND (01)
558 - CITY STORE**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		92,975	97,658	126,152	169,586
PURCHASED/CONTRACTED SERVICES					
01-558-64324	R & M - Equipment	29	-	-	-
01-558-64363	R & M - Property& Facility	221	178	500	500
01-558-65310	Telephone	-	110	50	1,440
	Cell (\$840)				
	Monthly Bill (\$600)				
01-558-65460	Public Relations/Adv	927	584	250	250
01-558-65570	Printing	-	-	250	250
01-558-65810	Meals/Lodging/Travel	133	38	-	2,000
	Attend Retail Expo (2x1,000=\$2,000)				
01-558-68110	Miscellaneous	209	25	260	260
01-558-68210	Credit Card Fees	11,416	9,535	9,900	11,100
01-558-68820	City Store Merchandise	121,732	130,069	103,000	103,000
TOTAL PURCHASED/CONTRACTED SERVICES		134,667	140,538	114,210	118,800
SUPPLIES					
01-558-64110	Water/Sewer	636	597	750	750
01-558-66112	Computer	-	-	300	300
01-558-66150	Supplies - Office	1,171	135	1,550	1,550
01-558-66155	Supplies - Operating	3,146	3,730	3,250	3,250
	Merchandise Bags, tags amd shipping materials				
01-558-66165	Postage & Freight	981	988	1,200	1,200
01-558-66170	Furn,Equip,Fixt,SmTools<\$50,000	4,243	2,763	3,200	1,480
	POS Printers (4x370= \$1,480)				
01-558-66195	Uniform Rental/Purchases	140	235	450	450
01-558-66220	Electricity	3,407	3,269	3,500	3,500
TOTAL SUPPLIES		13,723	11,717	14,200	12,480
TOTAL: RECREATION CITY STORE		241,364	249,912	254,562	300,866

PERSONNEL

4

Retail Operations Supervisor
 Program Assistant
 Program Assistant
 Program Assistant

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
CITY SCHOOL BOARD	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
LANDSCAPING						
Expenditures						
Personnel	155,596	160,853	189,254	171,848	-9%	175,285
Purchased/Contracted Services	11,555	9,736	15,000	15,840	6%	16,157
Supplies	50,840	49,108	67,122	66,342	-1%	67,669
Capital Outlay	0	66,604	45,000	0	n/a	0
Parks Total	217,991	286,301	316,376	254,030	-20%	259,111

Parks Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Landscape Crew Leader	1	1	1	1
Landscape Ground Worker	1	1	1	1
Total Personnel	2	2	2	2

Major Accomplishments:

1. Added new landscape to filled house at the high school **(Sustainability)**
2. Assisted with the construction of new classrooms at the elementary school. **(Progressive Education)**
3. Introduced electric mowers to the school landscape division. **(Environmental Stewardship)**
4. Added a point robot and new electric mowers to the high school **(Progressive Education)**
5. Partnered with GSCS for Gulf Shores Gives Back community-wide service day. **(Progressive Education)**

Goals:

	2023	2024	2025
	Actual	Budget	Target
Landscape Maintained (acres)	44	44	44
Wells Maintained	3	3	3
Irrigation Systems	3	3	3

Objectives:

1. Help design and build new maintenance facility. **(Prosperity)**
2. Add irrigation and sod to the elementary school parking lot. **(Sustainability)**

GENERAL FUND (01)
575 - CITY SCHOOL BOARD

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		155,596	160,853	189,254	171,848

PURCHASED/CONTRACTED SERVICES

01-575-64324	R & M - Equipment	5,153	3,702	6,000	6,000
01-575-64325	R & M Irrigation	5,260	5,569	6,000	6,000
01-575-64383	R & M - Vehicle	547	355	1,500	1,500
01-575-64421	Equipment Rental	595	0	1,500	1,500
01-575-65310	Telephone	0	110	0	840

Cell

TOTAL PURCHASED/CONTRACTED SERVICES		11,555	9,736	15,000	15,840
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SUPPLIES

01-575-66155	Supplies - Operating	7,506	5,392	7,622	7,622
01-575-66157	Supplies - Turf	19,496	20,017	28,000	27,220
01-575-66160	Supplies - Turf-ChemFertilizer	15,993	17,456	22,000	22,000
01-575-66170	Furn,Equip,Fixt,SmTools<\$50,000	3,033	2,299	5,000	5,000
01-575-66195	Uniform Rental/Purchases	42	342	1,000	1,000
01-575-66260	Fuel, Oil & Lubricants	4,771	3,602	3,500	3,500
TOTAL SUPPLIES		50,840	49,108	67,122	66,342

CITY SCHOOL BOARD Capital	0	66,604	0	0
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TOTAL: RECREATION CITY SCHOOL BOARD	217,991	286,300	271,376	254,030
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PERSONNEL

2

Crew Leader

Landscape Grounds Worker Senior

Public Works Department Functions:

Fiscal Year 2025 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.

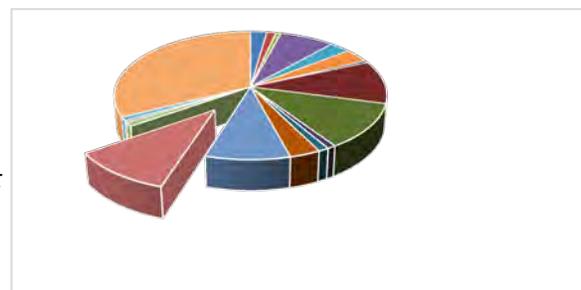
The Custodial Division works to keep our municipal buildings clean and safe. Additionally, they work hard in maintaining the cleanliness of all of our public beach facilities. The Custodial Division also provides critical support to other departments for large City-sponsored events including sporting 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 Division 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 a participant. From overseeing construction projects and design elements to assisting with projects hands-on, the Public Works team has been an integral part in the GSES addition and building renovation projects.

Expenditure Budget 2025
\$ 8,787,277
10.5% of General Government



**GENERAL FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2025 BUDGET**

Division	Division Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget
560	PW Administration	\$565,878	\$643,707	\$579,345	\$512,271
561	Custodial	\$480,353	\$593,964	\$665,742	\$761,061
562	Landscaping	\$1,291,051	\$1,072,331	\$1,382,965	\$1,397,780
563	Streets	\$4,187,774	\$3,184,550	\$3,405,545	\$2,595,423
564	Maintenance	\$1,292,021	\$1,186,417	\$1,364,854	\$1,476,558
566	Recycling & Sanitation	\$189,878	\$1,275,112	\$1,596,419	\$2,044,184
Administration Total		\$8,006,954	\$7,956,082	\$8,994,870	\$8,787,276

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	2026 Projected
GENERAL SERVICES						
Expenditures						
Personnel	440,937	506,398	457,565	442,021	-3%	450,861
Purchased/Contracted Services	109,375	121,307	108,650	49,000	-55%	49,980
Supplies	15,566	16,002	13,130	21,250	62%	21,675
Capital Outlay	0	36,312	0	0	0%	0
PW General Services Total	565,878	680,019	579,345	512,271	-12%	522,516

Public Works General Services Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Director	1	1	1	1
Management Analyst	1	1	1	1
Administrative Assistant I	1	1	1	1
Administrative Assistant III	1	1	1	1
Courier	1	1	1	1
Utility Coordinator	0	0	0	1
Total Personnel	5	5	5	6

Major Accomplishments:

- 1) Created a community outreach team and attended events, read to children, participated in City School events, community-wide day of giving and more, to enhance sustainability education.
- 2) Began construction on the new Gulf Shores High School campus, as well as a new Board of Education office building.
- 3) Implemented new supervisor leadership training with a focus on positivity in leadership.

(Education for all major accomplishments)

		2023	2024	2025
Goals:	Units	Actual	Budget	Target
Materials Recycled	Tons	470	564	677
Streets Maintained	Miles	92	112	134.69
Special Events Support	Hours	996	1,215	1,458
Sidewalk Repairs	Linear Feet	2,276	2,731	3,277
Street Sweeping	Miles	7,367	8,840	10,608

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 Sustainability)

GENERAL FUND (01)					
560 - PW GENERAL SERVICES					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		440,937	506,398	457,565	442,021

PURCHASED/CONTRACTED SERVICES					
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01-560-63260	Registration Fees/Tuition	648	9,536	10,600	11,800
	Registration Fees/Tuition General (\$1,000)				
	PW Conference (\$1,200)				
	Tuition Program (\$9,600)				
01-560-63320	Engineering/ConsultingServices	100,925	104,557	91,850	25,000
	As needed services for repairs				
01-560-64324	R & M - Equipment	336	232	500	500
01-560-64383	R & M - Vehicle	79	19	1,000	1,000
01-560-64421	Equipment Rental	1,699	1,476	1,700	1,700
01-560-65310	Telephone	3,815	4,186	1,500	4,000
01-560-65810	Meals/Lodging/Travel	1,267	755	1,000	4,500
01-560-68810	Miscellaneous	606	546	500	500
TOTAL PURCHASED/CONTRACTED SERVICES		109,375	121,307	108,650	49,000

SUPPLIES					
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01-560-64110	Water/Sewer	132	127	-	350
01-560-64211	Refuse Collection	141	147	-	350
01-560-66112	Computer	208	-	1,000	1,000
01-560-66150	Supplies - Office	2,456	1,762	1,000	1,500
01-560-66165	Postage & Freight	169	262	100	100
01-560-66170	Furn,Equip,Fixt,SmTools<\$50,000	551	434	3,500	3,000
	Office furniture replacement				
01-560-66195	Uniform Rental/Purchases	483	428	500	1,000
01-560-66220	Electricity	4,404	6,393	3,780	7,000
01-560-66260	Fuel, Oil & Lubricants	6,607	6,148	3,000	6,000
01-560-66410	Books/Subscriptions	414	301	250	950
TOTAL SUPPLIES		15,566	16,002	13,130	21,250

TOTAL: PW ADMIN	565,878	643,707	579,345	512,271
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PERSONNEL	6
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Management Analyst	5 FT
Director, Public Works	1 PT
Administrative Assistant I	
Administrative Assistant II	
PW-Courier	
Utility Coordinator	New

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
CUSTODIAL						
Expenditures						
Personnel	386,843	483,298	580,992	621,011	7%	633,431
Purchased/Contracted Services	21,988	23,106	24,000	26,300	10%	26,826
Supplies	71,522	87,560	60,750	113,750	87%	116,025
PW Custodial Total	480,353	593,964	665,742	761,061	14%	776,282

Public Works Custodial Personnel

	2022	2023	2024	2025
	Actual	Actual	Budget	Adopted
Positions				
Supervisor	1	1	1	1
Facility Maintenance Worker	6	6	6	7
Facility Maintenance Worker Sr.	2	2	2	2
Total Personnel	9	9	9	10

Major Accomplishments:

- 1) Carpet cleaning at the Activity Center, Civic Center, and Police Detention Area.
- 2) Pressure washed Sportsplex, Museum, Tennis Center, City Hall sidewalks, and the Skate Park.
- 3) Scrubbed and waxed floors at the Public Works Shop Facility.
- 4) Provided assistance for major city events, such as Hangout Music Festival.

(Environmental Sustainability for all Major Accomplishments)

Goals:	Units	2023 Actual	2024 Budget	2025 Target
Reduced Paper Towel Usage	Rolls	46	35	28
Reduced Disinfectant Chemical	Gallons	186	156	126
City Events Supported	Each	15	26	37
Work Orders Completed	Total	32	38	44

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 Sustainability for all Objectives)

GENERAL FUND (01)
561 - PW CUSTODIAL

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		386,843	483,298	580,992	621,011
PURCHASED/CONTRACTED SERVICES					
01-561-64324	R & M - Equipment	1,943	1,081	3,000	1,000
01-561-64332	Contract/Consulting Services	14,401	15,618	13,000	16,000
01-561-64383	R & M - Vehicle	3,400	3,806	5,000	6,000
01-561-64421	Equipment Rental	-	141	500	500
01-561-65310	Telephone	1,132	1,530	1,000	1,100
01-561-65810	Meals/Lodging/Travel	102	259	-	200
01-561-658110	Miscellaneous	1,010	671	1,500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES		21,988	23,106	24,000	26,300
SUPPLIES					
01-561-64211	Refuse Collection	1,632	1,683	1,800	-
01-561-66117	Supplies - Custodial	55,820	74,075	45,000	60,000
01-561-66150	Supplies - Office	547	536	500	500
01-561-66170	Furn,Equip,Fixt,SmTools<\$50,000	1,669	736	2,000	38,500
				Custodial Vehicle (\$35,000)	
				Vacuums (\$3,500)	
01-561-66195	Uniform Rental/Purchases	935	604	1,200	4,500
				Supervisor Uniform & Misc. (\$3,200)	
				T Shirts (\$1,000)	
01-561-66260	Fuel, Oil & Lubricants	10,868	9,906	10,000	10,000
01-561-66410	Books/Subscriptions	52	20	250	250
TOTAL SUPPLIES		71,522	87,560	60,750	113,750
TOTAL: PW CUSTODIAL		480,353	593,964	665,742	761,061

PERSONNEL **10**

- PW Supervisor Custodial
- Facility Maintenance Worker Senior
- Facility Maintenance Worker Senior
- Facility Maintenance Worker Senior
- Facility Maintenance Worker
- Facility Maintenance Worker
- Facility Maintenance Worker Senior
- Facility Maintenance Worker
- Facility Maintenance Worker** **New**
- Facility Maintenance Worker

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
LANDSCAPE						
Expenditures						
Personnel	928,324	832,847	975,221	867,406	-11%	884,754
Purchased/Contracted Services	57,679	51,616	41,914	51,514	23%	52,544
Supplies	180,000	179,276	159,530	274,860	72%	280,357
Capital Outlay	125,048	8,592	206,300	204,000	n/a	208,080
PW Landscape Total	1,291,051	1,072,331	1,382,965	1,397,780	1%	1,425,736

Public Works Landscape Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Supervisor-Horticulture	1	1	1	1
Crew Leader	1	1	1	1
Equipment Operator	0	0	3	5
Landscape Worker Senior	4	4	2	4
Landscape Worker	4	4	4	3
Total Personnel	10	10	11	14

Major Accomplishments:

- 1) Transplanted Muely grass from Coastal Gateway median (to HWY 182 bio swell)
- 2) Replaced dead palms on E/W walking district (1 East side, 2 West side)
- 3) Relocated Oak Trees from Coastal Gateway Blvd to Gulf Shores High School.
- 4) Spade and transplanted 7 live oaks on Coastal Gateway Blvd.

(Environmental Stewardship for all Major Accomplishments)

		2023	2024	2025
Goals:	Units	Actual	Budget	Target
Annuals Planted	Each	47,000	49,000	51,000
Multi-Use Trails Maintained	Miles	29	35	41
Landscape Beds Maintained	SF	134,640	137,333	164,799
New Trees Planted	Each	140	180	220

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)

GENERAL FUND (01)
562 - PW LANDSCAPING

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		928,324	832,847	975,221	867,406
PURCHASED/CONTRACTED SERVICES					
01-562-63260	Registration Fees/Tuition	1,147	1,505	2,000	2,000
01-562-64324	R & M - Equipment	28,048	15,720	18,000	22,000
01-562-64383	R & M - Vehicle	17,746	24,750	15,000	18,000
01-562-64421	Equipment Rental	4,671	1,843	300	2,300
01-562-65310	Telephone	2,268	2,017	3,214	3,214
01-562-65810	Meals/Lodging/Travel	499	475	400	1,000
01-562-68110	Miscellaneous	3,302	5,306	3,000	3,000
TOTAL PURCHASED/CONTRACTED SERVICES		57,679	51,616	41,914	51,514
SUPPLIES					
01-562-64110	Water/Sewer	40,502	41,198	36,220	49,220
01-562-64211	Refuse Collection	13,072	4,881	5,000	5,000
01-562-66140	Supplies - Landscape	66,333	68,350	57,500	70,000
01-562-66142	Supplies-Tree Maintenance	5,281	10,338	21,610	35,000
01-562-66150	Supplies - Office	1,022	1,998	1,000	1,000
01-562-66170	Furn,Equip,Fixt,SmTools<\$50,000	7,241	10,259	8,500	66,840
	Landscape Mowers (\$28,840)				
	Misc. Small Tools (\$8,500)				
	Soil Mixer (\$16,500)				
	Trailer (\$13,000)				
01-562-66195	Uniform Rental/Purchases	2,227	1,345	1,800	5,900
	CINTAS Shirts (\$4,600)				
	Supervisor & Misc. (\$1,000)				
	T Shirts (\$300)				
01-562-66220	Electricity	9,378	9,515	6,500	8,500
01-562-66260	Fuel, Oil & Lubricants	34,943	31,348	21,200	33,200
01-562-66410	Books/Subscriptions	-	46	200	200
TOTAL SUPPLIES		180,000	179,276	159,530	274,860
800 CAPITAL		125,048	8,592	206,300	204,000
	Scheduled vehicle replacement of 8095, 8098, 3055 and request new vehicle for new employee				
TOTAL: PW LANDSCAPING		1,291,051	1,072,331	1,382,965	1,397,780

PERSONNEL		14
Landscape Grounds Worker Senior	PW Supervisor Horticulture	
Equipment Operator I	Equipment Operator II	
Landscape Grounds Worker Senior	Landscape Grounds Worker Senior	
Equipment Operator I	Equipment Operator I	
Equipment Operator II	Landscape Grounds Worker	
Landscape Grounds Worker Senior	Landscape Grounds Worker	
Landscape/ Grounds Crew	Landscape Grounds Worker	

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
STREETS						
Expenditures						
Personnel	1,610,510	1,088,099	1,070,825	1,022,061	-5%	1,042,502
Purchased/Contracted Services	755,768	581,431	668,020	696,500	4%	710,430
Supplies	607,180	210,446	153,000	314,422	106%	320,710
Capital Outlay	1,214,315	1,304,574	1,513,700	562,440	-63%	573,689
PW Streets Total	4,187,773	3,184,550	3,405,545	2,595,423	-24%	2,647,331

Public Works Streets Personnel

	2022	2023	2024	2025	
Positions	Actual	Actual	Budget	Adopted	
Supervisor-Streets	1	1	1	1	
Crew Leader	1	0	0	0	
Mosquito Control		1	1	1	
Landscape Grounds Worker Sr	0	0	0	1	
Equipment Oper I	11	7	7	7	
Equipment Oper II	7	3	3	3	
Equipment Oper III	4	4	4	4	
Recycle/Oper I	2	0	0	0	(See Recycle/Sanitation)
Total Personnel	26	16	16	17	

1) Began Retreat at Bon Secour tree removal and edge restoration work to secure the bank of the canal and prevent further erosion.

2) Utilized new pipe jetter machine to target stubborn drainage issues.

3) Ongoing sign repair and replacement city wide, including replacing gateway signs.

(Environmental Stewardship for all Major Accomplishments)

Goals:	Units	2023 Actual	2024 Budget	2025 Target
Drainage Ditches Cleaned	Linear Feet	23,000	23,000	30,000
Potholes Paved	Tons Asphalt	47	69	72
Mosquito Spraying	Acres	27,549	28,100	28,662
Sign Replacement	Each	71	80	90

Continue to serve citizens by addressing drainage, mowing, mosquito and sign and street maintenance City-wide.

Continue to provide training and expand employee skillset to better serve the community.

(Environmental Stewardship for all Objectives)

GENERAL FUND (01)					
563 - PW STREETS					
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		1,610,510	1,088,099	1,070,825	1,022,061
PURCHASED/CONTRACTED SERVICES					
01-563-63260	Registration Fees/Tuition	1,158	827	3,000	3,000
01-563-64246	MowingContract-ROWs,Splx&IndPk	50,460	-	-	-
01-563-64324	R & M - Equipment	133,336	45,745	60,000	60,000
01-563-64375	R & M - Streets/Drainage/Sidewalks	116,664	107,586	165,000	165,000
01-563-64378	R & M-Street Lights	357,173	352,424	353,000	378,000
01-563-64383	R & M - Vehicle	67,354	37,878	50,000	50,000
01-563-64421	Equipment Rental	24,395	29,862	33,000	30,000
01-563-65310	Telephone	4,906	4,576	2,520	4,500
01-563-65810	Meals/Lodging/Travel	1,223	1,372	500	5,000
01-563-68110	Miscellaneous	(901)	1,161	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES		755,768	581,431	668,020	696,500
SUPPLIES					
01-563-64110	Water/Sewer	677	417	2,000	1,500
01-563-64211	Refuse Collection	248,769	1,124	10,000	5,000
01-563-66150	Supplies - Office	873	605	500	500
01-563-66155	Supplies - Operating	23,997	14,411	8,000	10,500
01-563-66162	Supplies-Mosquito Control	28,826	30,686	30,000	32,000
01-563-66170	Furn,Equip,Fixt,SmTools<\$50,000	21,277	9,187	10,000	136,000
	Light Towers (\$33,000)				
	Misc. (\$10,000)				
	ROW Mowers (\$55,000)				
	VMS Boards (2) (\$38,000)				
01-563-66195	Uniform Rental/Purchases	5,217	2,648	2,500	6,222
	CINTAS Shirts (\$4,922)				
	Employee T Shirts (\$300)				
	Supervisor shirts & Misc. (\$1,000)				
01-563-66210	Natural Gas	2,228	2,064	-	1,700
01-563-66220	Electricity	35,826	39,183	15,000	40,000
01-563-66260	Fuel, Oil & Lubricants	183,627	81,149	50,000	56,000
01-563-66510	Traffic Signs/Markers	55,864	28,973	25,000	25,000
TOTAL SUPPLIES		607,180	210,446	153,000	314,422
800 CAPITAL		1,214,315	1,304,575	1,513,700	562,440
	Replace 1 ton truck (\$80,000)				
	Street Sweeper (\$342,440)				
	Airport Tractor & Implements (\$140,000)				
TOTAL: PW STREETS		4,187,774	3,184,550	3,405,545	2,595,423
PERSONNEL					
Mosquito Control		Equipment Operator II		Equipment Operator I	
Equipment Operator I		Equipment Operator I		Equipment Operator III	
Landscape / Grounds Worker Senior		Equipment Operator III		Equipment Operator II	
Equipment Operator I		Equipment Operator I		Equipment Operator III	
PW Supervisor Streets		Equipment Operator II		Equipment Operator I	
		Equipment Operator I		Equipment Operator I	

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS MAINTENANCE	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Expenditures						
Personnel	782,441	766,712	830,854	709,858	-15%	724,055
Purchased/Contracted Services	425,195	378,942	429,000	446,000	4%	454,920
Supplies	46,885	40,763	44,900	60,700	35%	61,914
Capital Outlay	37,500	0	60,100	260,000	n/a	265,200
PW Maintenance Total	1,292,021	1,186,417	1,364,854	1,476,558	8%	1,506,089

Public Works Maintenance Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	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

- 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 sports field, Sims Park.
- 5) Assisted with Gulf Shores Elementary School projects and cumaru wooden fences.

		2023	2024	2025
Goals:	Units	Actual	Budget	Target
LED Lights Installed	Each	362	369	377
Auto-Switches Replaced	Each	16	18	20
Work Orders Completed	Each	1,196	1,300	1,326

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)

GENERAL FUND (01)
564 - PW MAINTENANCE

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		782,441	766,712	830,854	709,858
PURCHASED/CONTRACTED SERVICES					
01-564-63260	Registration Fees/Tuition	370	626	4,500	4,500
01-564-64324	R & M - Equipment	11,679	13,496	12,000	15,000
01-564-64332	Contract/Consulting Services	45,449	38,209	48,000	50,000
01-564-64363	R & M - Property&Facility	323,309	280,835	322,000	333,000
	City Property Maintenance (\$318,000)				
	Holiday Decor Maintenance and Repair (\$5,000)				
	Lifeguard Stands (\$10,000)				
01-564-64379	R & M-Street/TrafficLight	(115)	0	0	0
01-564-64383	R & M - Vehicle	37,356	38,034	35,000	35,000
01-564-65310	Telephone	4,862	5,889	6,000	6,000
01-564-65810	Meals/Lodging/Travel	607	1,292	500	1,500
01-564-68810	Miscellaneous	1,678	561	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES		425,195	378,942	429,000	446,000
SUPPLIES					
01-564-64211	Refuse Collection	3,111	2,165	2,500	2,500
01-564-66112	Computer	0	669	1,000	1,000
01-564-66150	Supplies - Office	932	1,085	1,200	1,200
01-564-66155	Supplies - Operating	13,198	11,747	10,000	12,000
01-564-66170	Furn,Equip,Fixt,SmTools<\$50,000	8,791	9,350	10,000	18,100
	A/C Service Machine (\$8,100)				
	Misc. (\$10,000)				
01-564-66195	Uniform Rental/Purchases	2,110	1,553	2,000	8,700
	Cintas Pants (\$4,200)				
	Cintas Shirts (\$3,200)				
	Supervisor Shirts & Misc. (\$1,000)				
	T Shirts (\$300)				
01-564-66260	Fuel, Oil & Lubricants	17,573	13,266	18,000	16,000
01-564-66410	Books/Subscriptions	1,170	930	200	1,200
TOTAL SUPPLIES		46,885	40,763	44,900	60,700
800 CAPITAL		37,500	0	60,100	260,000
	Bucket Truck (\$170,000)				
	Generator for Civic Center (end of life) (\$90,000)				
TOTAL: PW MAINTENANCE		1,292,021	1,186,417	1,364,854	1,476,558

PERSONNEL		9
PW Supervisor Maintenance	Fleet Manager	
Vehicle Equipment Mechanic	Facility Maintenance Tech Senior	
Vehicle Equipment Mechanic	Facility Maintenance Technician	
Facility Maintenance Technician	Vehicle Equipment Mechanic Senior	
Facility Maintenance Technician		

The City of Gulf Shores, Alabama
Fiscal Year 2025 Budget

	2022	2023	2024	2025	% Change	2026
PUBLIC WORKS	Actual	Actual	Amended Budget	Council Adopted	2024 to 2025	Projected
Recycle and Sanitation Expenditures						
Personnel	0	709,903	897,439	834,831	-7%	851,528
Purchased/Contracted Services	0	95,161	84,680	87,680	4%	89,434
Supplies	0	338,363	354,300	503,000	42%	513,060
Capital Outlay	189,878	131,685	260,000	618,673	138%	160,640
PW Recycle and Sanitation Total	189,878	1,275,112	1,596,419	2,044,184	28%	1,614,661

Public Works Recycle and Sanitation Personnel

	2022	2023	2024	2025
Positions	Actual	Actual	Budget	Adopted
Supervisor-Recycle and Sanitation	0	1	1	1
Equipment Oper I	0	4	4	4
Equipment Oper II	0	3	3	3
Equipment Oper III	0	2	2	2
Senior Operator	0	1	1	1
Total Personnel	0	11	11	11

Major Accomplishments:

- 1) Processed over 4,200 tons of combined recycled goods
- 2) Cross trained all public works employees that held CDL on Knuckle Boom.
- 3) Expanded residential recycle drop-off area at the Public Works Recycle Drop-Off Center.
- 4) Installed sand fence in front of dunes- post beach restoration project.

Goals:	Units	2023 Actual	2024 Budget	2025 Target
Educational	Number of			
Events/Opportunities	Events	10	10	10
Yard Debris Collected	Tons	6,213	6,337	6,464
Recycle Debris Collected	Tons	470	479	489
Recycle Participation Rate	%	81.7	83.3	85.0

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 improve 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.

GENERAL FUND (01)
566 - RECYCLE & SANITATION

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
PERSONAL SERVICES					
51020	Salaries - Regular	0	335,768	462,066	556,233
51050	Overtime	0	112,276	103,000	103,000
51060	Salary Reimbursement	0	(4,673)	0	(10,000)
51068	Contract Labor	0	151,908	120,000	95,000
52010	FICA	0	31,956	43,231	50,430
52020	Pension	0	18,780	27,489	38,367
52030	Life & LTD Insurance	0	941	2,400	1,800
52052	Health-Self Insurance Premium	0	27,425	139,253	0
52054	Health Insurance - Admin Fee	0	513	0	0
52056	Employee Contribution Health	0	(29,485)	0	0
52058	Health Insurance Claims	0	64,494	0	0
TOTAL PERSONNEL		0	709,903	897,439	834,831
PURCHASED/CONTRACTED SERVICES					
01-566-63260	Registration Fees/Tuition	0	28	4,000	4,000
01-566-64324	R & M - Equipment	0	52,309	40,000	45,000
01-566-64383	R & M - Vehicle	0	40,878	30,000	30,000
01-566-64421	Equipment Rental	0	43	7,500	4,500
01-566-65310	Telephone	0	897	1,680	1,680
01-566-65810	Meals/Lodging/Travel	0	306	500	1,500
01-566-68110	Miscellaneous	0	700	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES		0	95,161	84,680	87,680
SUPPLIES					
01-566-64110	Water/Sewer	0	0	66,300	57,000
01-566-64211	Refuse Collection	0	263,945	190,000	275,000
01-566-66112	Computer	0	0	1,000	500
01-566-66150	Supplies - Office	0	240	500	500
01-566-66155	Supplies - Operating	0	12,193	12,000	10,000
01-566-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	3,714	15,000	75,900
			ADA Beach Mat Replacements (\$10,000)		
			Beach Shade Sales Replacement (\$10,500)		
			Misc. (\$15,000)		
			UTV for Beach and Recycle (2) (\$40,400)		
01-566-66195	Uniform Rental/Purchases	0	1,474	2,500	4,100
			CINTAS Shirts (\$2,800)		
			Employee T Shirts (\$300)		
			Supervisor Shirts & Misc. (\$1,000)		
01-566-66210	Natural Gas	0	0	2,000	0
01-566-66220	Electricity	0	0	15,000	15,000
01-566-66260	Fuel, Oil & Lubricants	0	56,796	50,000	65,000
TOTAL SUPPLIES		0	338,363	354,300	503,000
800 CAPITAL		189,878	131,685	260,000	618,673
			Knuckle Boom (225,673)		
			100 HP Tractor (70,000)		
			Belly Broom (95,000)		

GENERAL FUND (01)

570 - Airport

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TOTAL PERSONNEL		(1,552)	0	278,653	357,201

PURCHASED/CONTRACTED SERVICES

- 01-575-51068 Contract Labor
- 01-575-64324 R & M - Equipment
- 01-575-64325 R & M Irrigation
- 01-575-64383 R & M - Vehicle
- 01-575-64421 Equipment Rental
- 01-575-65310 Telephone

TOTAL PURCHASED/CONTRACTED SERVICES	0	0	0	0
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SUPPLIES

- 01-575-66155 Supplies - Operating
- 01-575-66157 Supplies - Turf
- 01-575-66160 Supplies - Turf-ChemFertilizer
- 01-575-66170 Furn,Equip,Fixt,SmTools<\$50,000
- 01-575-66195 Uniform Rental/Purchases
- 01-575-66260 Fuel, Oil & Lubricants

TOTAL SUPPLIES	0	0	0	0
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TOTAL: Airport Authority	(1,552)	0	278,653	357,201
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PERSONNEL

- Airport Operations Mgr
- Administrative Analyst
- Airport Authority Director

3

GENERAL FUND (01)
679 - Appropriations

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
OPERATIONS					
60003	Outside Agencies	330,939	279,970	257,500	107,500
		Annual Appropriations (\$42,500)			
		AVCA National Volleyball Championship (40,000)			
		Gateway Initiative (25,000)			
600093	City School System	751,900	634,684	690,426	669,306
TOTAL OPERATIONS		1,082,839	914,654	947,926	776,806
TOTAL: APPROPRIATIONS		1,082,839	914,654	947,926	776,806

GENERAL FUND (01)
991 - TRANSFERS OUT

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
TRANSFERS					
90143	Transfers to Taxable Warrant Fund	0	0	0	
93420	Transfers to Beach Restoration	710,000	1,000,000	710,000	138,000
	Annual Beach Monitoring & Tilling (63,000)				
	Annual Dune Enhancement Fund (3000)				
	Annual Trapping and Monitoring (12000)				
	Annual Survey (60,000)				
93830	Transfer to CIF	0	0	0	280,000
	City match for East 1st Street TAP grant				
93906	Transfer to Storm Damage Fund	21,155	2,983,763	143,328	23,079
	ACME Oyster House Parking Lot payments (23,078)				
	HOMF city match (1)				
94104	Transfer to Debt Service Fund	16,409,125	24,191,203	23,671,823	26,782,182
TOTAL TRANSFERS		17,140,280	28,174,966	24,525,151	27,223,261



OTHER FUNDS



Other Revenue Funds - 2025 Summary

Fund	Use of Funds	Total
11 Special Revenues Fund		\$690,000
	Municipal Court Judicial Admin Fund	\$35,000
	Transfer to General Fund for Corrections expenses	\$115,000
	Transfer to General Fund - Street Resurfacing & transportation projects	\$290,000
	Firefighter Ad Valorem Fire expenses	\$250,000
14 Impact Fees		\$2,343,390
	Fire Dept Vehicle Storage Facility	\$117,000
	Police Patrol Boat/Trailer/ Emergency Package	\$476,390
	Hwy 59 Widening	\$350,000
	Artificial Turf at Sportsplex	\$1,400,000
37 Beach Restoration & Projects Fund Capital Imp.		\$138,000
	Trapping & Monitoring Beach Mouse	\$12,000
	Dune Enhancement-Silt fencing, sea oat planting.	\$3,000
	Beach Survey Annually through 2029	\$60,000
	Beach Monitoring & Tilling	\$63,000
38 Capital Improvements Fund		\$102,917,799
	City School Improvements	\$101,855,949
	Sidewalk Tap Grant (East 1st Street)	\$1,061,850
40 Non-Taxable Debt		\$31,580,627
	Fire Station 4 Renovation	\$17,431
	Fire Training Center	\$800,000
	Justice Center Project	\$9,761,450
	Auburn Entrance Rd.	\$200,000
	BUILD County Rd 6	\$500,000
	BUILD Hwy 59 Widening	\$2,201,746
	BUILD Pedestrian Bridge	\$18,000,000
	Waterway West	\$100,000

Other Revenue Funds - 2025 Summary

Fund	Use of Funds	Total
41 Debt Service Fund		\$26,782,181
	Debt Service Payments for Principal, Interest & fiscal agent	
	2016 Principal & Interest	\$563,380
	2017A Principal & Interest	\$869,440
	2018 AB Principal&Interest	\$3,067,098
	2020A Principal & Interest	\$2,354,346
	2020B Principal & Interest	\$1,060,854
	2020C Principal & Interest	\$659,174
	2020D Interest	\$195,019
	2020E Principal & Interest	\$5,267,300
	2022A Prinicipal & Interest	\$9,410,320
	2022B Principal & Interest	\$3,272,546
	Lease/Purchase PD Tasers	\$62,704
42 Taxable Warrant Fund		\$12,697,261
	RESTORE- Waterway East Extension	\$2,464,133
	RESTORE- Waterway East Extension Ph2	\$1,922,500
	BUILD - Hwy 59 Widening	\$2,920,288
	NFWF Oyster Bay Restoration	\$320,000
	Little Lagoon Restoration	\$1,800,000
	Oyster Bay WWW Culvert Replacement	\$700,000
	Gulf Coast Center for Ecotourism	\$1,300,000
	Laguna Cove Protection Project	\$1,270,340
55 Public Education Bldg Authority Fund		\$292,725
	Interest portion of the Annual Debt Service Due for the Auburn Vet Facility issued in 2017	

CITY OF GULF SHORES, ALABAMA
EXPENDITURES BY CATEGORY
PROJECTED BUDGET YEAR ENDING DECEMBER 31, 2026

Department	Personnel	Purchased/ Contract Svcs	Supplies	Capital	Debt Service	Transfers	Total
General Fund:							
Executive	922,050	856,290	97,563	-			1,875,903
Economic Development	448,525	521,832	73,491				1,043,848
Natural Resources	222,430	348,840	10,000				581,270
Human Resources	6,234,160	115,534	17,576				6,367,270
Financial Services	1,007,056	1,346,165	50,561				2,403,783
Finance & Administration	775,544	1,363,200	824,627	-			2,963,371
Municipal Court	424,278	6,977	7,599				438,854
Police	7,042,645	677,179	1,129,762	1,162,500			10,012,086
Fire & EMS	7,711,510	750,414	1,152,309	1,380,000			10,994,233
Planning and Zoning	634,027	54,366	56,510				744,902
Building	818,419	24,990	53,200	44,550			941,159
Capital Projects	261,627	410,193	42,228	1,800,000			2,514,048
Recreation & Cultural Affairs	376,254	59,212	50,943				486,408
Special Events & Programs	546,772	266,214	68,340				881,326
Library	587,733	43,509	70,400				701,643
RCA - Bodenhamer	1,928,655	100,470	594,310	150,000			2,773,435
RCA - Sportsplex	770,068	350,773	319,836	-			1,440,678
RCA - Parks	485,254	38,046	206,020	50,000			779,319
RCA - School Landscaping	175,285	16,157	67,669	-			259,111
RCA - City Store	172,978	121,176	12,730				306,883
Public Works - General Services	450,861	49,980	21,675	-			522,516
Public Works - Custodial	633,431	26,826	116,025				776,282
Public Works - Landscaping	884,754	52,544	280,357	208,080			1,425,736
Public Works - Streets	1,042,502	710,430	320,710	573,689			2,647,331
Public Works - Maintenance	724,055	454,920	61,914	265,200			1,506,089
PW - Recycle & Sanitation	851,528	89,434	513,060	160,640			1,614,661
Engineering	544,683	224,043	46,155	-			814,881
Airport Authority	367,917						367,917
Appropriations		776,806					776,806
Transfers Out						25,047,128	25,047,128
General Fund Totals	37,045,001	9,856,521	6,265,571	5,794,659	0	25,047,128	84,008,879
% of Total	44%	12%	7%	7%	n/a	30%	
Other Funds:							
Special Revenue							
11 Designated Taxes			35,000			655,000	690,000
14 Impact Fees				350,000			350,000
37 Beach Restoration & Projects				138,000			138,000
38 Capital Improvements				13,875,467			13,875,467
39 Storm Damage Fund		323,000		-			323,000
40 Capital Projects NonTax				27,729,270			27,729,270
41 Debt Service					25,047,128		25,047,128
42 Capital Projects Taxable				16,108,384			16,108,384
55 Public Educ Bldg Authority					292,725		292,725
Subtotal Other Funds	0	323,000	35,000	58,201,121	25,339,853	655,000	84,553,974
Grand Total	37,045,001	10,179,521	6,300,571	63,995,780	25,339,853	25,702,128	168,562,853

Forecast Summary:

Personnel expenses are projected to increase 6% from 2024 to 2025 due to implementing a new Salary Study. In 2026 salaries are projected to increase 2.2% due to inflation. Operating Expenses are projected to increase by 1% in 2025 and 2% in 2026 to keep up with inflation as well. Debt Service will increase in 2025 by 4.5% based on the debt schedule adjusted with 2022 \$47 million debt payments added which begin in 2024 and a \$5 million advance principal payment that may be made if funds are available. In 2026 debt service is projected to decrease 2.3% contingent upon whether new debt is issued. Capital expenses are projected to be \$63,995,780 based on the 10 year capital plan, primarily funded with borrowed funds.

Pages **90 and 91** contain the City of Gulf Shores Revenue, Expense and Reserve Funds usage projected from 2024 to 2034. An increase of \$438,049 in General Fund revenues is budgeted for 2024 due to full implementation of the Lodging Tax increase September 2023. A decrease of six percent in revenue is projected for 2025 due to \$6.8 million in transfers added in Amendment 3 which consisted of \$4.3 million loan proceeds to pay off a nontaxable line of credit and \$2.5 million from the City School Board for construction expenses. Without the transfers, total revenue is projected to increase 1.8% from 2024 to 2025, three percent for 2026, one percent for 2027 and three percent to 2034. Expenses net of debt service are projected to grow 2% for 2025 to 2027 then 3% through 2034. Debt service is estimated at between \$19.5 to \$25.7 million annually, which may increase depending on the amount of advance payments on existing lines of credit. Reserve targets are 75% cash reserves to be maintained through 2034. The reserve projection is conservative as the City has currently exceeded reserves at 75% of General Fund Expenditures.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Building permits issued	610	586	782	896	1,295	998	1,879	2,131	1,477	1,317
Building inspections conducted	2,172	2,337	3,098	3,914	6,246	7,602	5,783	7,590	8,107	10,481
Business Licenses issued	7,164	7,551	7,974	8,392	8,555	8,658	8,741	9,175	9,443	9,958
Police										
Physical arrests	1,280	1,510	2,048	1,879	1,831	970	994	1,455	1,652	1,198
Traffic violations	1,500	1,595	2,029	2,058	2,124	1,539	1,021	1,652	1,367	1,904
Officers	43	45	47	47	50	50	51	52	52	57
Fire										
Emergency responses	2,903	3,073	3,146	3,149	3,297	3,090	3,335	4,195	3,811	4,250
Fires extinguished	64	72	83	54	63	72	71	77	74	44
Community Risk Reduction*	1,800	1,800	1,975	1,950	1,650	2,110	1,160	2,098	3,265	2,943
Full time staff	43	43	44	46	48	55	56	56	66	72
Seasonal Lifeguards / Rangers	0	0	0	0	0	34	34	34	34	37
Part-time Firefighters	8	8	10	4	0	0	0	0	7	9
Engineering										
Street resurfacing (linear feet)	3,455	12,270	8,200	8,100	5,510	8,960	31,500	12,550	26,256	17,005
Sidewalks (linear feet)			1,600	10,760	3,265	4,950	267	4,467	3,403	510
Bike Lanes (linear feet)**			780	2,800	40,800	11,800	19,200	9,420	7,200	0
Multi-use path resurfacing								17,700	0	0

*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 Cares 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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Stations	1	1	1	1	1	1	2	2	2	2
Fire Stations	4	4	4	4	5	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	12	12
Basketball Courts	3	3	5	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 - (vans)	5	5	5	5	3	3	3	3	3	3
Public Works										
Maintained Streets (miles)	74	74	75.67	84.22	84.22	85.78	89.9	90.5	90.6	90.3
Traffic Signals	24	24	24	24	25	25	27	27	27	30
Streetlights	2,234	2,234	2,403	2,403	2,449	2,422	2,617	2,670	2,558	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
2023	16,850

Per Capita Income

	<u>1979</u>	<u>1989</u>	<u>1999</u>	<u>2010</u>	<u>2020</u>	<u>2022</u>	<u>2023</u>
Gulf Shores	7,761	17,414	24,356	28,522	34,792	36,020	41,513
State of Alabama	5,894	11,486	18,189	22,984	28,934	30,458	33,344

Median Family Income

	<u>1989</u>	<u>1999</u>	<u>2010</u>	<u>2020</u>	<u>2022</u>	<u>2023</u>
Gulf Shores	34,257	51,862	45,801	53,209	53,048	62,021
State of Alabama	28,688	41,657	42,081	52,035	54,943	59,609

Source: United States Bureau of the Census Quick Facts

Schedule 4

Unemployment Rates

	<u>2013</u>	<u>2014</u>	<u>2016</u>	<u>2018</u>	<u>2020</u>	<u>2022</u>	<u>2023</u>
Baldwin County	5.80%	6.10%	5.40%	3.60%	5.60%	2.40%	2.30%
Alabama	6.44%	6.80%	5.98%	3.90%	6.00%	2.58%	2.49%

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
Current Year and Ten Years Ago**

<u>Taxpayer</u>	<u>2023</u>			<u>2013</u>		
	<u>Total Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Total Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
City of Gulf Shores	399	1	5.64%	269	4	5.95%
Gulf Shores City Schools	307	2	4.34%			
The Lodge of Gulf State Park	306	3	4.32%			
Walmart	299	4	4.22%	238	6	5.26%
The Hangout	266	5	3.76%	664	1	14.69%
Waterville	240	6	3.39%	315	3	6.97%
Lulu's Gulf Shores	237	7	3.35%	465	2	10.29%
Publix	138	8	1.95%	131	9	2.90%
Gulf State Park	113	9	1.60%			
Rouses Enterprises	105	10	1.48%	145	7	3.21%
Gulf Shores Public Schools				241	5	5.33%
McDonalds				140	8	3.10%
Original Oyster House				120	10	2.65%

Source: Employee numbers as reported on City business licenses, and City of Gulf Shores and City Schools from respective HR departments. Total Employment from US Census Bureau.

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
2023	6,351,223	1,293,320,740	6,347,610	0	6,347,610	99.53%
2022	5,082,027	1,020,593,160	5,079,431	-448.4	5,078,982	99.84%
2021	4,073,801	818,167,820	4,073,713	-2,805	4,070,908	99.39%
2020	3,930,996	790,117,460	3,924,775	1,520	3,926,295	99.35%
2019	3,650,681	734,155,980	3,635,767	10,378	3,646,145	99.37%
2018	3,328,239	668,109,200	3,325,733	603	3,326,336	99.38%
2017	3,067,911	616,090,320	3,059,101	6,249	3,065,350	99.29%
2016	2,825,116	566,085,720	2,818,862	3,255	2,822,117	98.94%
2015	2,665,339	534,967,860	2,661,867	1,604	2,663,471	99.11%
2014	2,491,473	499,994,940	2,484,639	4,193	2,488,832	99.30%

	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

<u>Taxpayer</u>	<u>2023</u>			<u>2013</u>		
	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	0.74%			
100 Emerald Greens LLC UC Funds	8,998,420	2	0.70%			
Regency Place LLC	7,443,800	3	0.58%			
Baldwin Co Electric	7,151,220	4	0.55%	4,341,940	2	0.91%
Terry Elkins	6,708,200	5	0.52%			
21300 Sweetwater LLC	5,258,960	6	0.41%			
Villas at Bon Secour	4,894,460	7	0.38%			
100 Emerald Greens LLC	3,915,100	8	0.30%			
Weir LLC	3,725,640	9	0.29%			
East Beach Partners LLC	3,675,820	10	0.28%			
The Links at Gulf Shores				4,594,360	1	0.96%
The Links at Gulf Shores LP				3,897,200	3	0.81%
Colonial Realty Limited Partnership				3,230,580	4	0.68%
Walmart Real Estate Business Trust				2,746,420	5	0.57%
Beach Place Development LLC				2,253,600	6	0.47%
Target Corporation				2,076,900	7	0.43%
Gulf Shores Riviera LLC				1,773,260	8	0.37%
Seawind Development Co LLC				1,666,820	9	0.35%
Gulf Telephone Company				1,733,200	10	0.36%
Total Assessment (All GS)	\$ 1,293,320,740		4.00%	\$ 478,341,860		5.92%

Source: Baldwin County Revenue Commissioner's Office.



2025 PAY CLASSIFICATION PLAN



2025 Pay Classification Plan - General

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Customer Service Rep.	105	\$15.61	\$18.84	\$22.07
Fitness Attendant	105	\$15.61	\$18.84	\$22.07
Library Assistant	105	\$15.61	\$18.84	\$22.07
Recreation Assistant	105	\$15.61	\$18.84	\$22.07
Administrative Assistant I	107	\$17.00	\$20.49	\$23.97
Facility Main. Worker	107	\$17.00	\$20.49	\$23.97
Landscape Grounds Worker	107	\$17.00	\$20.49	\$23.97
Lifeguard I-- Pool	107	\$17.00	\$20.49	\$23.97
Programs Assistant	107	\$17.00	\$20.49	\$23.97
Recycle Operator	107	\$17.00	\$20.49	\$23.97
Administrative Assistant II	109	\$18.42	\$22.04	\$25.66
Courier	109	\$18.42	\$22.04	\$25.66
Equipment Operator I	109	\$18.42	\$22.04	\$25.66
Financial Technician I	109	\$18.42	\$22.04	\$25.66
Landscape Worker II	109	\$18.42	\$22.04	\$25.66
Library Assistant, Senior	109	\$18.42	\$22.04	\$25.66
Lifeguard II	109	\$18.42	\$22.04	\$25.66
Programs Assistant II	109	\$18.42	\$22.04	\$25.66
Equipment Operator II	111	\$19.87	\$24.10	\$28.33
Purchasing Assistant	111	\$19.87	\$24.10	\$28.33
Recycle Operator Sr	111	\$19.87	\$24.10	\$28.33
Equipment Operator III	113	\$20.49	\$25.14	\$29.79
Facility Main. Worker, SR	113	\$20.49	\$25.14	\$29.79
Landscape Worker., SR	113	\$20.49	\$25.14	\$29.79
Mosquito Control Officer	113	\$20.49	\$25.14	\$29.79
Vehicle Equip. Mechanic	113	\$20.49	\$25.14	\$29.79
Customer Service Supervisor	115	\$21.00	\$25.86	\$30.73
Financial Technician II	115	\$21.00	\$25.86	\$30.73
HR Specialist	115	\$21.00	\$25.86	\$30.73
IT Tech.	115	\$21.00	\$25.86	\$30.73
Municipal Court Magistrate	115	\$21.00	\$25.86	\$30.73
Museum Administrator	115	\$21.00	\$25.86	\$30.73
Permit Technician	115	\$21.00	\$25.86	\$30.73
Reference Librarian	115	\$21.00	\$25.86	\$30.73
Revenue Technician	115	\$21.00	\$25.86	\$30.73
Youth Services Librarian	115	\$21.00	\$25.86	\$30.73
Facility Maintenance Tech.	117	\$21.93	\$26.95	\$31.97
Financial Technician III	117	\$21.93	\$26.95	\$31.97
Program and Events Tech.	117	\$21.93	\$26.95	\$31.97
Trans. Systems Tech	119	\$24.43	\$29.82	\$35.21
Accountant	121	\$25.09	\$30.62	\$36.16
Building Inspector I	121	\$25.09	\$30.62	\$36.16
Code Enforcement Officer	121	\$25.09	\$30.62	\$36.16
Engineering & Construction Inspector	121	\$25.09	\$30.62	\$36.16
Facility Maintenance Tech., SR	121	\$25.09	\$30.62	\$36.16
Payroll & Benefits Specialist	121	\$25.09	\$30.62	\$36.16
Sr. Municipal Magistrate	121	\$25.09	\$30.62	\$36.16
Building Inspector II	123	\$26.81	\$33.15	\$39.48
City Arborist	123	\$26.81	\$33.15	\$39.48
Landscape Grounds Crew Leader	123	\$26.81	\$33.15	\$39.48
Vehicle Equip. Mechanic, SR	123	\$26.81	\$33.15	\$39.48

Assistant City Clerk	125	\$27.72	\$34.27	\$40.82
Building Inspector, Senior	125	\$27.72	\$34.27	\$40.82
Fleet Manager	125	\$27.72	\$34.27	\$40.82
Parks Maintenance Crew Leader	125	\$27.72	\$34.27	\$40.82
Trans. Systems Tech, SR	125	\$27.72	\$34.27	\$40.82
PW Supervisors (ALL)	127	\$29.81	\$36.76	\$43.73
Planner	129	\$31.87	\$39.39	\$46.89

CLASS TITLE	Band ID	Salary		
		Min	Mid	Max
Administrative Analyst	121	\$52,185	\$63,699	\$75,212
Athletic Coordinator	121	\$52,185	\$63,699	\$75,212
Concessions Supervisor	121	\$52,185	\$63,699	\$75,212
Events Supervisor	121	\$52,185	\$63,699	\$75,212
Programs Coordinator	121	\$52,185	\$63,699	\$75,212
Rental Supervisor	121	\$52,185	\$63,699	\$75,212
Retail Operations Supervisor	121	\$52,185	\$63,699	\$75,212
Creative Content & Design Coordinator	123	\$55,771	\$68,948	\$82,125
Communications Manager	125	\$57,659	\$71,281	\$84,904
Economic Development Specialist	125	\$57,659	\$71,281	\$84,904
Recreation Supervisor	125	\$57,659	\$71,281	\$84,904
Revenue Division Coord.	125	\$57,659	\$71,281	\$84,904
Airport Operations Manager	127	\$61,998	\$76,472	\$90,945
Economic Development Manager	127	\$61,998	\$76,472	\$90,945
IT Systems Administrator	127	\$61,998	\$76,472	\$90,945
Network Administrator	127	\$61,998	\$76,472	\$90,945
GIS Coordinator	129	\$66,297	\$81,921	\$97,546
Information Systems Supervisor	129	\$66,297	\$81,921	\$97,546
Municipal Court Administrator	129	\$66,297	\$81,921	\$97,546
Plans Examiner	129	\$66,297	\$81,921	\$97,546
Public Engagement Mgr.	129	\$66,297	\$81,921	\$97,546
Purchasing Officer	129	\$66,297	\$81,921	\$97,546
Accounting Supervisor	131	\$69,189	\$84,930	\$100,671
Construction Manager	131	\$69,189	\$84,930	\$100,671
Managing Librarian	131	\$69,189	\$84,930	\$100,671
Parks and Facilities Manager	131	\$69,189	\$84,930	\$100,671
Planning Manager	131	\$69,189	\$84,930	\$100,671
Program and Events Manager	131	\$69,189	\$84,930	\$100,671
Recreation Manager	131	\$69,189	\$84,930	\$100,671
Revenue Supervisor	131	\$69,189	\$84,930	\$100,671
Chief Building Inspector	133	\$75,640	\$92,192	\$108,744
IT Network Architect	133	\$75,640	\$92,192	\$108,744
City Clerk	135	\$80,357	\$98,378	\$116,399
Environmental / Grants Coordinator	135	\$80,357	\$98,378	\$116,399
Zoning Administrator	135	\$80,357	\$98,378	\$116,399
Capital Projects Manager	137	\$85,260	\$104,470	\$123,680
Director of Human Resources	137	\$85,260	\$104,470	\$123,680
Information Technology Officer	139	\$91,517	\$112,020	\$132,522
Capital Projects Director	141	\$97,825	\$121,314	\$144,803
Chief Building Official/ EMA Director	141	\$97,825	\$121,314	\$144,803
Code Enforcement Director	141	\$97,825	\$121,314	\$144,803
Director of Economic Dev. & Public Affairs	141	\$97,825	\$121,314	\$144,803
Director of Finance and Administrative Services	141	\$97,825	\$121,314	\$144,803
Director of Natural Resources	141	\$97,825	\$121,314	\$144,803

City Engineer Market Based Range	MKT	Market Based Range
Director of Planning & Community Development	MKT	Market Based Range
Director of Financial Services	MKT	Market Based Range
Director of Public Works	MKT	Market Based Range
Fire Chief	MKT	Market Based Range
Director of Recreation & Cultural Affairs	MKT	Market Based Range
Police Chief	MKT	Market Based Range
Airport Authority Director	MKT	Market Based Range
Assistant City Administrator	MKT	Market Based Range
City Administrator	MKT	Market Based Range

2025 Pay Classification Plan - Public Safety

CLASS TITLE	GRD	Hourly		
		Min	Mid	Max
Beach Ranger	524	\$17.00	\$20.49	\$23.97
Lifeguard I Beach	526	\$18.62	\$21.68	\$24.76
Communications Officer	526a	\$18.62	\$21.68	\$24.76
Police Detention Officer	526b	\$17.43	\$21.10	\$24.76
Firefighter/EMT	527	\$19.09	\$23.46	\$27.83
Community Service Officer	529	\$22.03	\$26.85	\$31.68
Evidence & Crime Scene Tech	531	\$28.13	\$33.35	\$38.57
Police Officer	531	\$26.79	\$31.76	\$36.73
Firefighter/Paramedic	534	\$21.49	\$26.86	\$32.24
Community Service Supervisor	535	\$29.55	\$34.91	\$40.27
Police Detention Supervisor	535	\$29.55	\$34.91	\$40.27
Communications Supervisor	535a	\$25.84	\$31.45	\$37.05
IT Coordinator	535a	\$25.84	\$31.45	\$37.05
Fire Lieutenant	536a	\$22.34	\$27.92	\$33.51
Police Sergeant	536a	\$29.72	\$36.46	\$43.20
Administrative Supervisor	537	\$29.58	\$35.80	\$42.01
Command Sergeant	540	\$31.28	\$38.45	\$45.62

CLASS TITLE	GRD	Salary		
		Min	Mid	Max
NIRBS Compliance Officer	531	\$58,504	\$69,364	\$80,224
Beach Safety Lieutenant	538	\$62,098	\$75,552	\$89,006
Fire Education/Training Officer	538	\$62,098	\$75,552	\$89,006
Fire EMS Officer	538	\$62,098	\$75,552	\$89,006
Fire Inspector	538	\$62,098	\$75,552	\$89,006
Fire Logistics Officer	538	\$62,098	\$75,552	\$89,006
Fire Marshal	542	\$75,428	\$94,285	\$113,143
Police Lieutenant	542	\$75,428	\$94,285	\$113,143
Safety Training Chief	542	\$75,428	\$94,285	\$113,143
Beach Safety Chief	544	\$78,133	\$97,665	\$117,199
Fire Battalion Chief	544	\$78,133	\$97,665	\$117,199
Deputy Fire Chief	546	\$83,878	\$104,848	\$125,817
Police Deputy Chief	547	\$101,347	\$126,684	\$152,021



FINANCIAL POLICIES



**CITY OF GULF SHORES
FINANCIAL POLICIES
December 2024**

FINANCIAL PLANNING POLICIES

The City of Gulf Shores Financial Policies are updated annually for on-going relevance and adherence to mandates. 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.

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-five percent of the City’s General Fund Revenues as of the end of the City’s Fiscal Year. General Fund Revenues are defined as Total General Fund Revenues not including any Transfers. The General Fund Reserve (defined as General Fund Unassigned, any funds Committed toward the reserve by City Council and any funds in the Debt Service Fund but not to include any restricted funds from any source) will enable the city to withstand fluctuations in tourism revenue streams related to the local travel industry and to provide a stabilized fiscal environment to maintain and enhance bond ratings allowing the city to borrow at competitive rates. The General Fund Reserve 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. Of the seventy-five percent General Fund Reserve, half will be maintained as an Operating Reserve for day-to-day operations, including funds for beach renourishment, for pension liabilities, for liabilities incurred for workers’ compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement. The other half will be maintained as a Stabilization Fund which will enable the City to continue operations in the event of an emergency or disaster until other funds may be received.

Should the General Fund Reserve fall below the 75% minimum, a plan will be developed and formally adopted by the City Council to replenish the funds to the target level within a three year period

Operating/Capital Expenditure Accountability

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. Financial results are reported monthly to the Finance Committee and Council and include General Fund Revenues, Expenditures, updated General Fund Balance estimate, Cash Position, and Fund Balances for all funds. 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.

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. 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 City of Gulf Shores has four other major governmental funds other than the General Fund: the Debt Service Fund, the Capital Improvements Capital Projects Fund, the Storm Damage Fund and the Taxable Warrant Fund.

The City has one proprietary fund type which is the Public Education Building Authority Enterprise Fund. The City has 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 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. The City's tax-supported debt as a percentage of the City's full value (appraised) shall not exceed 4% as of the end of the Fiscal Year.

Line of credit debt is excluded from this ratio until permanently financed. The City's tax-supported debt service shall not exceed 30% of all City and School District Governmental Expenditures with a goal of being below 25% as of the end of the Fiscal Year. Self-supported debt is excluded from the ratio. Line of Credit debt is excluded from this ratio until permanently financed. City Governmental Expenditures are defined as Total General Fund Expenditures not including any transfers plus Debt Service Fund Expenditures but not including any capital outlay. School District Expenditures include Total School Governmental Expenditures (General, Special Revenue, Capital Outlay and Debt Services Funds) less any capital outlay expenditures. Note: in either the City or Schools Expenditures prepayment of debt principal or payoff of lines of credit should not be included.

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.

Legal Debt Limit

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.

Use of One-time and Unpredictable Revenues

Revenues that are unique to a particular year and considered one-time may be used for capital expenditures or to pay down the lines of credit

Balanced Budget

The City of Gulf Shores will finance all current on-going expenditures with current recurring revenues. Revenue above 85% of the General Fund Reserve at the end of the Fiscal Year may be transferred into a capital fund for future capital expenditures. 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 combined department level with the Council being the only body authorized to make amendments to the budget. Revisions that alter the total expenditures of any combined 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 combined department. Department heads and management personnel are directed to operate within budget limitations. Transfers between combined departments or funds or an increase in combined 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.

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 five year Capital Improvement Plan for Capital Outlay expenditures greater than \$50,000 will be submitted by each department during the budget process. A five 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 five 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 five 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 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.

Adherence to Financial Policies

General Fund Reserve

For 2025 the total General Fund Reserves target is \$62,849,002 equivalent to seventy-five percent of the \$83,798,669 budget. Operating reserves target for 2025 is \$31,424,501 (1/2 of target) and Stabilization Funds target is \$31,424,501.

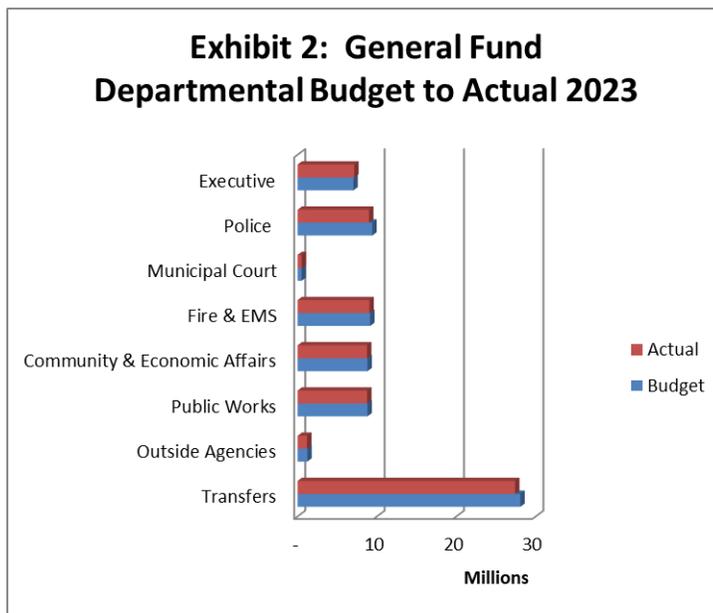
Operating/Capital Expenditure Accountability

The City of Gulf Shores major expenditures for the most recent fiscal year distribution by category are: Public Safety (Police, Fire and Court) 24.1% of expenditures; Operating Transfers for Debt Service at 31%; Outside Agencies 1%; Public Works at 15.2%; Community & Economic Affairs 17.4%; and Executive 11.1%.

The following table and graph are expenditures by category compared to budget for the most recent fiscal year end 2023.

General Fund Departmental Budget to Actual 2023

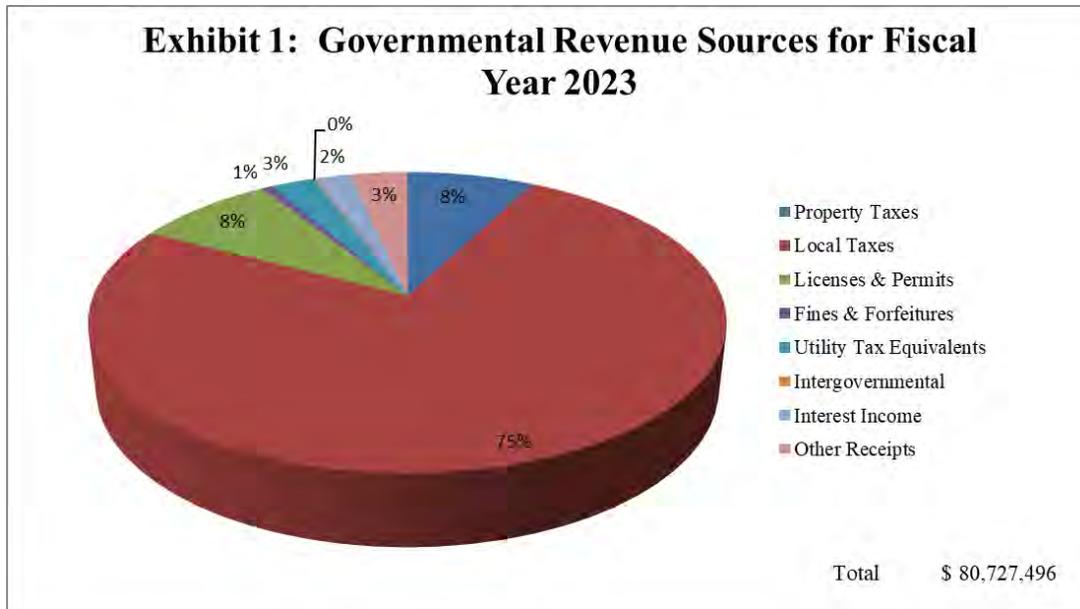
	<u>Budget</u>	<u>Actual</u>	<u>% of total expenses</u>
Transfers	28,071,345	27,403,239	31.0%
Outside Agencies	1,233,378	1,200,955	0.6%
Public Works	8,822,256	8,774,237	15.2%
Community & Economic Affairs	8,815,166	8,754,720	17.4%
Fire & EMS	9,152,105	9,064,204	9.5%
Municipal Court	512,929	537,884	1.2%
Police	9,420,526	9,005,607	13.4%
Executive	<u>7,039,578</u>	<u>7,146,353</u>	11.1%
Total	<u>73,067,283</u>	<u>71,887,199</u>	100%



Revenue Diversification

Property taxes comprise approximately eight percent of General Fund revenues. Local Taxes are seventy-five percent of General Fund Revenues. Licenses and Permits are eight percent of General Fund Revenues. Other City tax revenues include Fines/Forfeiture at one percent; Utility Tax Equivalents at three percent; Intergovernmental Income at less than one percent; Interest at two percent and Other Receipts/Financing Sources at three percent.

The graph that follows shows revenue collections by type for the most recent fiscal year 2023.



Debt Capacity, Issuance, and Management

The City has a debt policy that tax-supported debt as a percentage of the city's full value (appraised) shall not exceed 4%. Line of credit debt is excluded from this ratio until permanently financed. At the end of fiscal year 2023 the City had \$225,403,261 of outstanding debt not including line of credit debt. The City's full value as of October 1, 2023 was \$8,823,716,067 resulting in a tax-supported debt as a percentage of full value of 2.6%.

The City has a second debt policy where the City's tax-supported debt service shall not exceed 30% of all City and School District Governmental Expenditures with a goal of being below 25%. Self-supported debt is excluded from the ratio. Line of Credit debt is excluded from this ratio until permanently financed. For Fiscal Year 2023 City debt service was at 18.3% of total City and School District Governmental Expenditures as defined in the policy.

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 December 15, 2022 Moody’s Rating Agency affirmed 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:

<u>BOND RATING</u>			
	Final Payment	Moody’s	S&P
2015 G.O. Warrant	12/15/2028	Aa2	AA+/Stable
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
2020-A G.O. Warrant	12/15/2025	Aa2	AA+/Stable
2020-B G.O. Warrant	12/15/2040	Aa2	AA+/Stable
2020-C G.O. Warrant	12/15/2040	Aa2	AA+/Stable
2022-A G.O. Warrant	3/15/2042	Aa2	AA+/Stable
2022-B G.O. Warrant	3/15/2042	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 31, 2025) and a taxable \$13.5 million line issued in 2016 for ten years (ends June 15, 2026).

Legal Debt Limit

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 14, 2024, was \$1,388,938,060 resulting in a debt limit of \$277,787,612.

The City’s total principal amount of long term indebtedness at December 31, 2024, will be \$247,314,690 of which \$125,520,250 (includes \$23.3 million in LOCs) is subject to the 20% constitutional debt limit. Based on the debt limit of \$277,787,612 the City could hereafter issue up to approximately \$152,267,362 of indebtedness, subject to the constitutional debt limitation. *The City adopted in 2024 a limit on tax supported debt to not exceed 4% of the City’s full value. Based on the new 4% full value the maximum additional debt the City could issue would be \$134,679,127.* 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 2023 population of the City of 16,850, the annual G.O. long term debt per capita for outstanding debt is \$16,815. Excluding school related debt, the debt per capita rate is \$7,034. 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.

Budget Policies

In 2016 the Finance Committee established a guideline for all personnel expenses including benefits not to exceed 60% of the General Fund Budget. For 2025 personnel expenses are budgeted at 43.3% of the General Fund Budget.

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 placed 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.

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

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.

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.

Defining Terms

Glossary

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.

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.

Defining Terms

Glossary

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.

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).

Defining Terms

Glossary

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.

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.

Defining Terms

Glossary

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. Unspent reserves may go to the Capital Improvements Fund for Capital Outlay or 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 or other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.