



2026 ANNUAL FINANCIAL BUDGET

For Fiscal Year Ending December 31, 2026
Prepared for by City of Gulf Shores Staff



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City of Gulf Shores, Alabama

Mayor and City Council



From Left to Right-

Joe Garris, Place One; Jennifer Guthrie, Place Two; Mayor Robert Craft; Mayor Pro Tempore, Phillip Harris; Dr. Jason Dyken, Place Four; Steve Jones, Place Five

Gulf Shores History

Located along Alabama's Gulf Coast, Gulf Shores has grown from a small fishing settlement into a vibrant coastal city and major tourism destination. The completion of the Intracoastal Waterway in 1937 and the opening of Gulf State Park in 1939 played pivotal roles in drawing early visitors and new residents to the area. A post office was established in 1947, and after years of local effort, the Town of Gulf Shores was officially incorporated in 1958.

Early development centered around 206 acres along the Intracoastal Canal, connected by a cantilever bridge. By the 1960s, Gulf Shores had become a lively seasonal community filled with family-run shops, restaurants, motels, and vacation cottages. While summers brought an influx of visitors, fall and winter were quiet until local leaders launched new events, including the National Shrimp Festival in 1971, which helped extend the tourism season and has since grown into a nationally known attraction welcoming more than 200,000 attendees each year.

In 1979, Hurricane Frederic struck the Alabama Gulf Coast, leaving significant damage but also triggering a surge in redevelopment. New condominiums, restaurants, and retail centers reshaped the city, which transitioned from a small town into the City of Gulf Shores.

Today, Gulf Shores spans a rapidly growing urban area with a population that has tripled since 2000. Although approximately 17,000 residents now call the city home, its population fluctuates greatly with seasonal tourism. Hundreds of thousands of visitors arrive during the summer, and each winter the city welcomes a large community of "snowbirds" who stay for several months before returning to their northern homes.

Once sustained primarily by shrimping, oystering, and fishing, Gulf Shores has evolved into a diverse, tourism-driven community paired with a strong real estate and hospitality sector. Despite rapid growth and modern development, the city continues to honor its coastal heritage and the generations of families who helped shape it.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gulf Shores
Alabama**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

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, 2025. 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.

Letter from the City Administrator

To: Mayor & City Council

RE: 2026 Budget Message

Please find attached the city administrator's recommended budget for the Fiscal Year 2026 for the City of Gulf Shores, Alabama for the period beginning January 1, 2026 and ending December 31, 2026. The 2026 budget document now includes a description of each program provided by department as well as an executive business plan establishing goals and objectives for the year. During the course of 2026, departments will continue to improve the information related to each program, including outlining activity level tasks and key performance indicators. We value transparency, and our goal is for residents and stakeholders to understand what we do, why we do it, how much it costs, and how we measure success. It is with this in mind that I present the 2026 budget document.

I am recommending a budget with \$84,660,000 in revenues, a reduction from 2025's \$95.7 million. However, 2025 included over \$11 million in revenue from other financing sources to fund the city's match for several grants. When factoring out other financing sources, the 2026 budget anticipates a similar revenue to 2025. Expenses for the 2026 budget include \$83,855,611 to support existing operations. In addition to this base budget, I am recommending funding enhancements in the amount of \$773,000 that bring the total budget to \$84,628,611. This is a 0.99% increase over our existing 2025 budget. These enhancements include:

- The addition of six new lifeguard positions to improve the safety of our beaches. This will provide the city with twelve full-time lifeguards that will continue to be supplemented by part-time staff.
- A pilot project with Enterprise Fleet Services to provide 15 vehicles at a fixed cost for five years. These vehicles would then be either added to the city's inventory or sold by Enterprise for credit to the city. The cost of this service is less than the cost to purchase 5 vehicles needed in 2026. The city will save around \$65,000 this year by leasing vehicles instead of purchasing vehicles, including a \$20,000 reduction in estimated maintenance costs.

- Funding for a comprehensive plan effort to begin in 2026. This plan would include a multi-modal transportation component to provide specific recommendations for reducing congestion as well as our reliance on automobiles within the city.
- A 3% cost-of-living adjustment for all employees.
- Funding in Engineering to support completion of a new construction manual and new storm water ordinance.
- A new wellness initiative to provide a mental health clinician dedicated to our police and fire departments. The clinician will help our first responders as they deal with difficult situations in response to traumatic calls for service. The clinician will also have access to additional mental health resources if needed.
- A new inspector in Engineering to monitor the installation of roads and other infrastructure in new construction throughout the city.
- A contract for grants management consulting.
- A new data analyst position in the police department to monitor criminal activity and trends.
- Funding for an organizational change in the police department to create a Captain position, two Sergeants, and two Command Sergeants.

2025 Accomplishments:

The City of Gulf Shores achieved a wide range of successes in 2025 while continuing to maintain its strong financial position. The city has an AA+ bond rating and has maintained a healthy reserve fund balance that is consistently more than 85% of annual revenues. The city's Airport Authority launched commercial air service for Gulf Shores International Airport on May 21, 2025, with seven destinations. By the end of 2025, the airport expects that nearly 80,000 passengers will have traveled through the new facility and plans for 2026 include 13 summer destinations.

The city's Police and Fire Departments continue to provide the highest level of service and care based on industry standards. The Police Department holds CALEA (Commission on Accreditation for Law Enforcement Agencies) certification. This accreditation is held by fewer than 4% of Law Enforcement agencies in the United States. It signifies that our law enforcement agency has met internationally recognized professional standards which provide enhanced accountability, improved public safety, and reduced liability. The city's Fire Department holds an ISO-1 (Insurance Services Office) rating, which is held by only 14 fire

departments in the state of Alabama. This rating signifies our department offers top quality care, recognized industry practices, and training which results in lower insurance premiums. Both departments offer a level of dedication to public safety that raises the bar for emergency services in our community.

In addition to safety, the City of Gulf Shores has also continued to prioritize lifelong learning through its Gulf Shores City Schools (GSCS) system. Construction of the new Gulf Shores High School campus is on target to be ready for its first class in 2026. Our school system is thriving, and Gulf Shores City Schools has been named one of the nation's most sustainable schools by earning the U.S. Department of Education Green Ribbon School District Sustainability Award. Additionally, GSCS has earned the Apple Distinguished School District award, which is a prestigious recognition awarded by Apple, Inc., for creating a technology-rich learning environment that inspires creativity, fosters collaboration, and encourages personalized learning. On top of these accomplishments, GSCS is an "A+" school, with a score of 96, making GCSC the fifth highest scoring district in the state. In 2025, the city and school system worked together to implement the Junior City Council program. The capstone of this program was a successful City Market, which students organized

All these accomplishments are the fulfillment of our staff's commitment to the community. We are proud of these accomplishments but are especially happy to have received the 2025 "Leading the Way Award." This accomplishment is awarded to cities that place within the top 10% of all local governments participating in the resident survey administered by ETC Institute. Following the most recent biennial Resident Satisfaction Survey, the city scored almost 43% above the national average in resident satisfaction, with top scoring areas being quality of city services, quality of customer service, quality of police protection, and value received for tax dollars and fees.

Respectfully submitted,

A handwritten signature in black ink that reads "Jon Walker". The signature is written in a cursive, flowing style.

Jon Walker

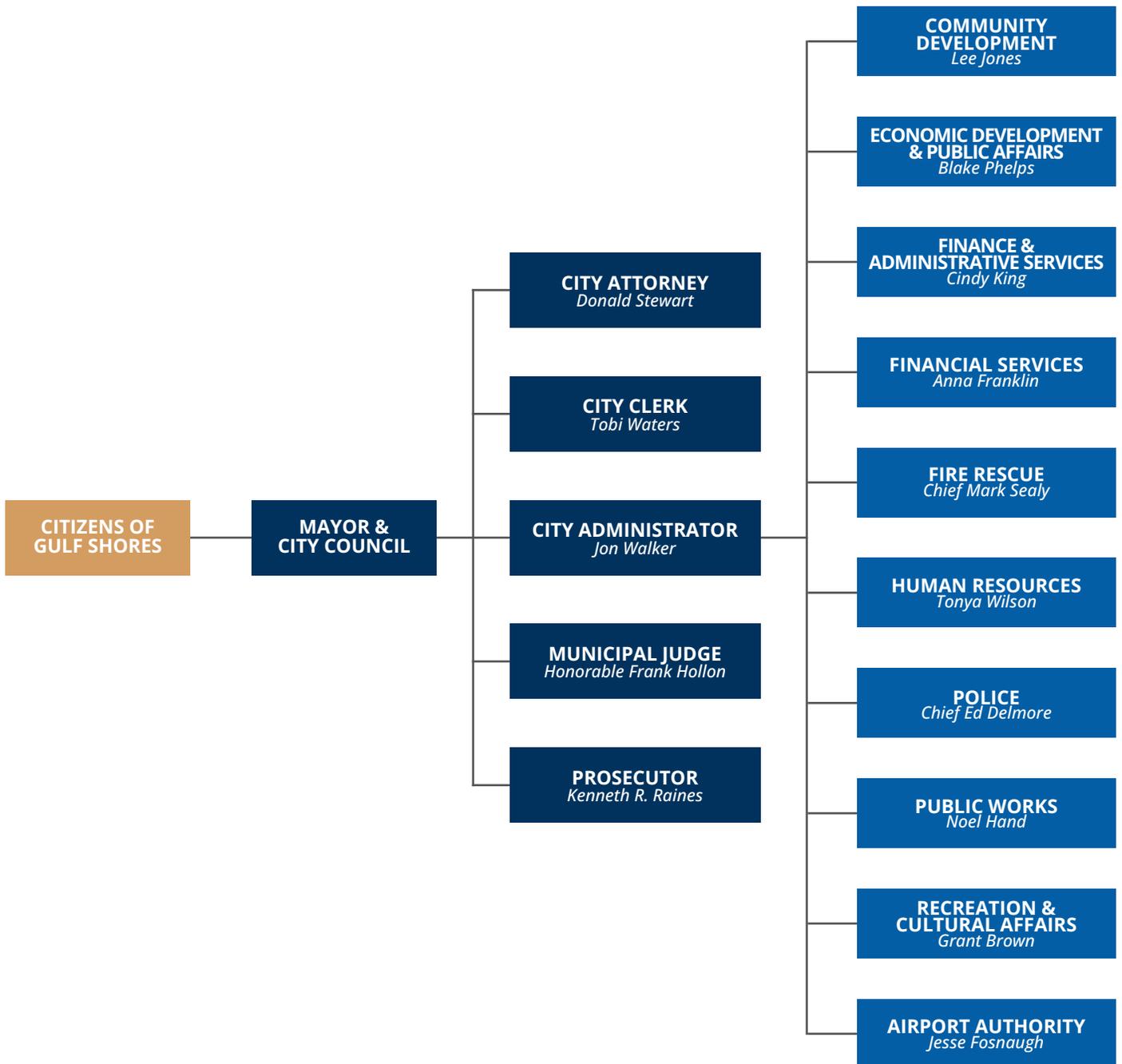


ORGANIZATIONAL CHART





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.





GENERAL FUND OVERVIEW



General Fund Revenue					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Property Taxes	6,420,134	6,781,304	6,910,902	7,382,000
	Local Taxes	59,769,997	62,340,009	62,955,000	63,415,215
	Licenses & Permits	6,840,532	5,555,193	5,613,500	5,366,500
	Fines/Forfeitures	485,184	528,032	525,000	525,000
	Franchise/Utility	2,160,719	2,291,690	2,129,596	1,945,000
	Intergovernmental	611,998	413,606	703,900	568,200
	State Investment Income	1,682,911	2,440,716	816,632	460,000
	Other Receipts	2,747,958	4,043,168	4,868,735	4,343,085
	Other Financing Sources	858,674	5,589,972	11,143,464	655,000
TOTAL		81,578,107	89,983,688	95,666,729	84,660,000

General Fund Expenditures					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
501	Administration	7,684,234	14,127,195	13,714,369	15,260,320
502	Economic Development & Public Affairs	0	0	1,023,380	984,937
530	Police	9,005,609	10,302,433	9,111,065	10,292,834
535	Fire & Emergency Medical Services	9,064,206	9,180,926	9,645,719	10,952,213
540	Community Development	2,199,225	2,295,853	5,749,686	4,084,540
550	Recreation & Cultural Affairs	7,558,159	7,688,004	7,409,905	8,224,663
560	Public Works	8,050,891	8,711,977	8,787,277	8,073,827
570	Airport	0	21,608	357,201	631,756
679	Appropriations	914,654	943,513	776,806	620,970
991	Transfers	28,174,966	28,237,499	27,223,261	25,502,551
TOTAL		72,651,946	81,509,010	83,798,669	84,628,611

General Fund Revenue					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
PROPERTY TAXES					
01-3111000	Property Taxes	6,125,219	6,472,158	6,666,902	7,097,000
01-3112000	Motor Vehicle Tax (Co)	243,148	256,451	200,000	240,000
01-3113000	Motor Vehicle Tags (Co)	51,767	52,694	44,000	45,000
TOTAL PROPERTY TAXES		6,420,134	6,781,304	6,910,902	7,382,000

LOCAL TAXES					
01-3130000	Sales Tax	23,010,641	22,933,540	23,000,000	23,000,000
01-3131000	Use Tax	3,581,062	3,581,264	3,420,000	3,670,215
01-3132000	Lodging Tax	30,220,751	32,887,653	34,000,000	34,080,000
01-3133000	Lease Tax	461,205	477,630	380,000	450,000
01-3134000	Tax Audits	100,357	195,871	100,000	100,000
01-3140010	Casual Sales Tax-Auto Co.	396,915	465,109	380,000	375,000
01-3141010	Gasoline Tax	429,689	400,961	380,000	380,000
01-3142010	Cigarette Tax	152,323	139,990	150,000	150,000
01-3143100	Beer Tax	672,041	643,303	650,000	650,000
01-3143200	Liquor Tax	298,955	293,657	275,000	275,000
01-3143300	Wine Tax	49,787	51,287	50,000	55,000
01-3193001	Tax Penalties	321,242	264,898	165,000	225,000
01-3193101	Tax Interest	75,028	4,847	5,000	5,000
TOTAL LOCAL TAXES		59,769,997	62,340,009	62,955,000	63,415,215

LICENSES & PERMITS					
01-3200000	Festival Fee Revenue	29,075	26,725	30,000	30,000
01-3210000	Business License	4,061,903	4,319,483	4,367,000	4,326,000
01-3221010	Permits - Building	1,874,724	683,382	790,000	640,000
01-3221012	Plan Review Fees	305,380	128,818	98,000	120,000
01-3221014	Fire Protection Fees	16,330	9,355	4,000	4,000
01-3221015	Misc Fees- TIS	0	0	100,000	0
01-3221020	Permits - Electrical	114,341	126,522	64,000	85,000
01-3221060	Permits - Mechanical	217,076	75,705	52,000	60,000
01-3221065	Permits - Gas	16,225	9,475	6,500	6,500
01-3221070	Permits - Plumbing	155,504	124,891	42,000	50,000
01-3221075	Permits - Trees	21,575	21,413	15,000	15,000
01-3221080	Video/Audio Permits	500	750	0	0
01-3221085	Permits - Engineering Fees	0	0	0	0
01-3401000	Administrative Review Fee	27,900	28,675	45,000	30,000
TOTAL LICENSES & PERMITS		6,840,532	5,555,193	5,613,500	5,366,500

FINES/FORFEITURES					
01-3511000	Fines/Forfeitures	485,184	528,032	525,000	525,000
TOTAL FINES/FORFEITURES		485,184	528,032	525,000	525,000

FRANCHISE/UTILITY					
01-3182010	Franchise Tax - CATV	154,316	128,978	152,000	150,000
01-3182090	Franchise Tax - Other	491,264	521,932	350,000	50,000
01-3185070	Tax Equiv - Riviera Utilities	49,232	54,557	30,000	45,000
01-3185085	Gulf Shores Utilities	251,859	282,155	293,596	300,000
01-3215010	Business License Baldwin Emc	1,214,048	1,304,068	1,304,000	1,400,000
TOTAL FRANCHISE/UTILITY		2,160,719	2,291,690	2,129,596	1,945,000

General Fund Revenue					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
INTERGOVERNMENTAL					
01-3342010	Grant-ADEM-CoastalAreaMgtP	71,183	62,416	66,500	65,500
01-3342011	ADEM Recycling Grant	0	0	148,000	0
01-3354100	Oil & Gas Production Tax	228	284	800	200
01-3354200	Oil & Gas Severance Tax	8,248	3,652	8,700	8,500
01-3355000	State License Tax (MV)	4,354	4,247	2,900	4,000
01-3357101	ABC 2% Sales Tax	40,156	47,790	27,000	40,000
01-3359001	Bank Excise Tax	487,829	295,218	450,000	450,000
TOTAL INTERGOVERNMENTAL		611,998	413,606	703,900	568,200

STATE INVESTMENT INCOME					
01-3610000	Interest Income	1,682,911	2,440,716	816,632	460,000
TOTAL STATE INVESTMENT INCOME		1,682,911	2,440,716	816,632	460,000

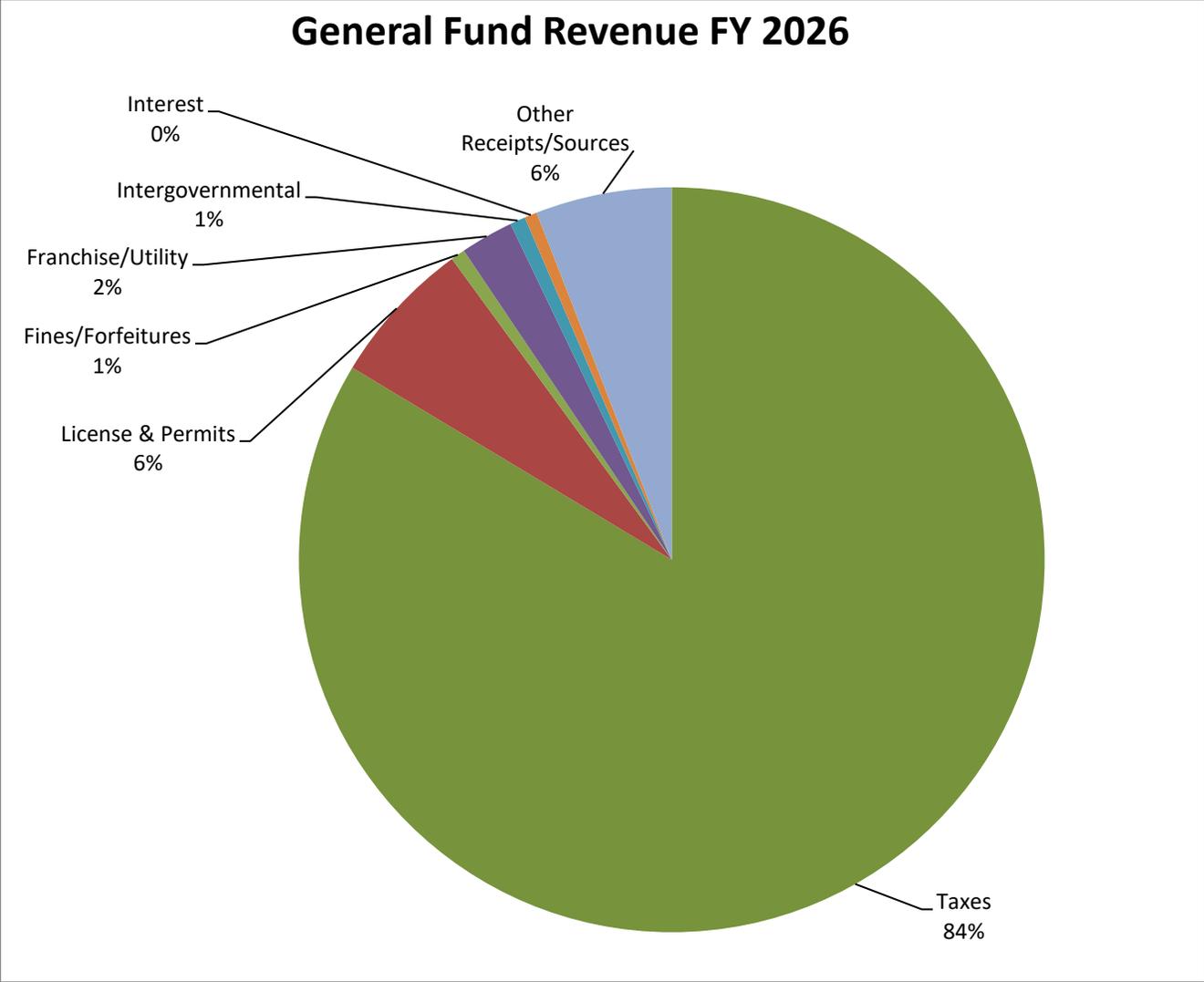
OTHER RECEIPTS					
01-3382010	BaldCoHealthDept-Mosquito P	10,088	24,098	10,000	10,000
01-3412000	Airport Expense Reimburseme	0	0	416,906	416,906
01-3413100	Code Enforcement Fees	5,443	6,587	5,000	6,000
01-3413220	ADEM/Advertising Fees	4,400	5,500	5,000	5,000
01-3414100	Legal Publications	825	425	600	600
01-3415520	Wireless Application Fees	20,250	10,080	45,000	15,000
01-3419000	Miscellaneous Revenue	410,819	308,704	570,000	350,000
01-3419500	Recycling Revenue	0	35,504	20,000	20,000
01-3425000	Accident Reports	11,915	7,810	2,600	7,500
01-3430000	Ambulance Services	31,497	16,249	200	12,000
01-3475110	Entertainment	66,913	70,865	105,000	105,000
01-3475510	Adult Activity Center	24,572	31,388	24,000	25,000
01-3475520	Civic Center	41,064	35,674	30,000	32,000
01-3475801	Museum-Gift Shop Sales	0	0	100	500
01-3475805	City Store Sales	246,559	249,245	230,000	235,000
01-3475990	MiscRevenue-Spec Events&Prg	4,650	4,081	2,500	2,500
01-3478100	Parking Fees-Public Beach	0	1,336,615	1,651,250	1,350,000
01-3478200	Aquatic Programs	81,945	60,295	90,000	75,000
01-3478400	Tennis-Pickleball Programs	3,337	1,710	3,500	2,000
01-3478410	Tennis Pro Lessons	114,717	123,122	100,000	120,000
01-3478600	User Fees Parks	68,090	77,612	70,000	65,000
01-3478610	Bodenhamer -DailyUserFees	96,141	98,399	95,000	100,000
01-3478800	Athletic Programs	90,374	87,450	70,000	70,000
01-3478900	Fitness / Wellness Programs	25,075	17,501	15,000	15,000
01-3479000	Recreation Membership Fees	581,131	630,207	564,000	565,000
01-3479050	Youth / Adult Special Programs	139,623	151,841	130,000	125,000
01-3479800	Concessions-Sportsplex/Sims	385,596	339,507	370,000	350,000
01-3479890	Rentals & Miscellaneous	7,583	9,837	3,000	3,000
01-3512000	Fines & Miscellaneous-Library	7,883	7,590	9,000	9,000
01-3623010	Cell Tower Leases	64,158	75,746	58,000	58,000
01-3642010	Parking Fines	98,783	68,278	90,000	90,000
01-3650110	Contributions-Miscellaneous	68,570	75,556	58,079	78,079
01-3650501	Contributions-Museum	1,291	1,007	0	0
01-3660000	Insurance Claims	34,667	74,688	25,000	25,000
TOTAL OTHER RECEIPTS		2,747,958	4,043,168	4,868,735	4,343,085

General Fund Revenue					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
OTHER FINANCING SOURCES					
01-3911110	Trans fm Spec Rev-Corrections	150,000	170,000	115,000	115,000
01-3911120	Trans fm Spec Rev-FF AdValore	275,000	325,000	250,000	250,000
01-3911140	TransFmSpRev-LawEnf-St,Loc&	1,727	0	0	0
01-3911150	Trans fm Spec Rev-Gas Tax	205,000	170,000	160,000	160,000
01-3911170	Trans fm Spec Rev-Mun Cap Im	140,000	140,000	130,000	130,000
01-3913800	Transfer From Capital Imp Fun	0	0	0	0
01-3913842	Transfer from City School Boar	0	0	0	0
01-3915199	Transfer From Non-Taxable Wa	0	4,300,000	0	0
01-3915250	Trans FromTaxable Warrant Fu	0	0	10,408,464	0
01-3921000	Sale of General Assets	86,946	171,693	80,000	0
01-3931028	Proceeds	0	313,278	0	0
TOTAL OTHER FINANCING SOURCES		858,674	5,589,972	11,143,464	655,000
TOTAL REVENUE		81,578,107	89,983,688	95,666,729	84,660,000

The City of Gulf Shores, Alabama

General Fund Budget Summary

GENERAL FUND REVENUE	2023 Actual	2024 Actual	2025 Amended Budget	2026 Council Adopted	% of Total General Fund
Taxes	\$ 66,190,130	\$ 69,121,313	\$ 69,865,902	\$ 70,797,215	84%
License & Permits	6,783,558	5,499,794	5,613,500	5,366,500	6%
Fines/Forfeitures	485,184	528,032	525,000	525,000	1%
Franchise/Utility	2,160,719	2,291,690	2,129,596	1,945,000	2%
Intergovernmental	611,998	413,607	703,900	568,200	1%
Interest	1,682,911	2,440,716	816,632	460,000	1%
Other Receipts/Sources	<u>3,663,607</u>	<u>9,688,542</u>	<u>16,012,199</u>	<u>4,998,085</u>	6%
Total General Fund Revenues	\$ 81,578,107	\$ 89,983,694	\$ 95,666,729	\$ 84,660,000	100%





DEPARTMENTAL BUSINESS PLANS & BUDGET





ADMINISTRATION



Administration Department					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
501	Executive	2,250,972	8,614,585	1,839,121	1,768,020
508	Human Resources	914,550	964,791	6,183,083	6,557,939
514	Financial Services	1,361,614	1,917,058	2,356,650	2,616,488
519	Admin & Financial Services	2,619,215	2,067,617	2,905,266	3,880,046
520	Municipal Court	537,883	563,143	430,249	437,827
TOTAL		7,684,234	14,127,195	13,714,369	15,260,320

Executive

Director Mayor Robert Craft

Department Description

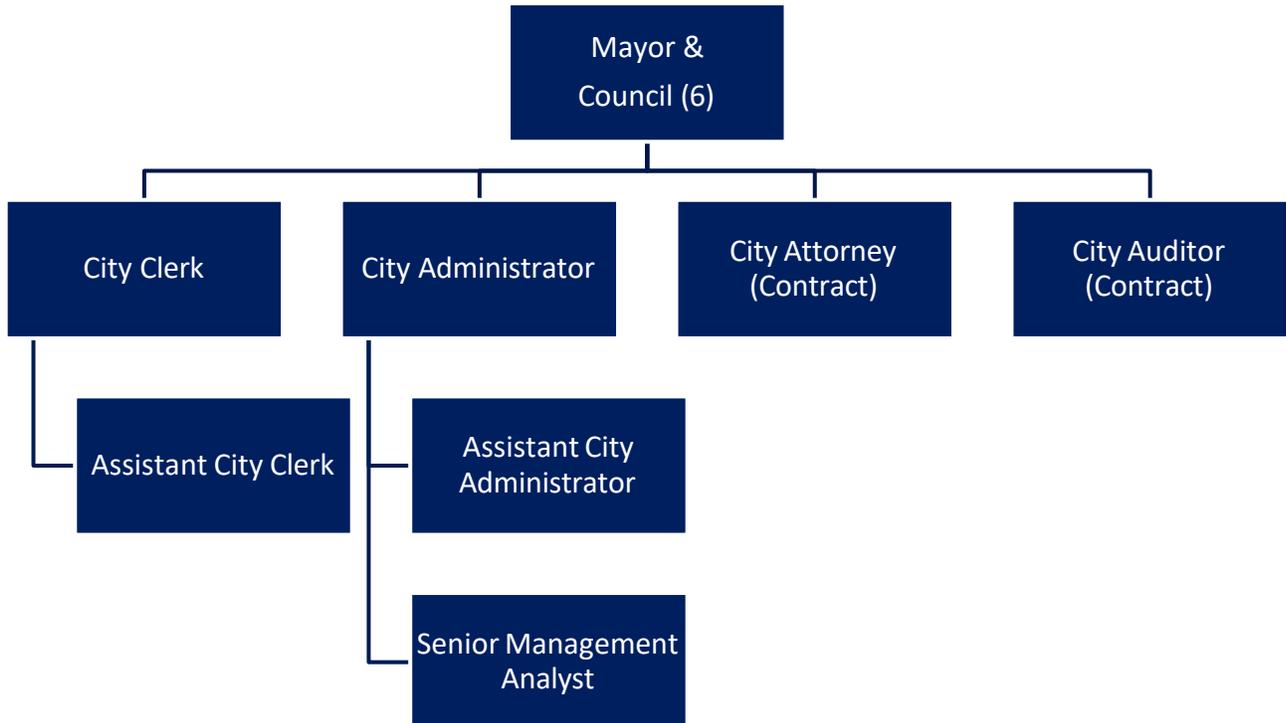
The City Council is committed to ensuring that our community receives high-quality, transparent, and responsive services. To help bring our goals and priorities to life, we rely on the Executive Office to provide centralized leadership and oversight across all city operations. Under the direction of the City Administrator, this office transforms Council initiatives into actionable strategies, such as managing the city’s budget, personnel, policies, and long-term planning to reflect the values and vision of our residents. The Executive Office promotes collaboration, accountability, innovation and progress. The City Clerk and Assistant City Clerk work to maintain the integrity of city records, uphold legal compliance, and ensure public access to vital information. The City Clerk’s office is the primary point of connection for residents with the city government, helping to maintain trust with the community and transparency of city programs and services.

Mission

To provide ethical, strategic, and responsive leadership that ensures the efficient delivery of city services, fosters transparent governance, and translates community and council priorities into actionable results, advancing the city’s vision through collaboration, accountability, and continuous improvement.

Total Employees	2025 Budget	2026 Budget
11	\$1,839,121	\$1,768,020

Organizational Chart



Executive Programs

EXEC1: Administration

The Administration Program provides comprehensive support to city leadership to ensure efficient operations, effective communication, and compliance with municipal policies. It manages the daily functions of the executive office, including overseeing city operations, maintaining executive calendars, and coordinating appointments and meetings. The City Clerk plays a central role by managing the appointment process and supporting the city's 14 volunteer Boards and Commissions, assuring accurate records, scheduling, policy compliance, and facilitation of their projects and initiatives. The program also administers the issuance of special permits for assemblies, drone operations, filming, and public events on City property, including the use of unmanned aircraft systems (UAS) and commercial filming on both public and private property, with all permitted activities reviewed for compliance with city regulations and standards. Additionally, the program oversees the management of the city's official records, which ensures adherence to legal retention requirements to support transparency, accessibility, and the integrity of public information.

EXEC2: City Council Support

The City Council is a group of elected officials who serve the community by adopting various city initiatives, policies and projects, approving the budget, and working with citizens to resolve concerns. Executive Department staff work alongside city council members to provide updates on projects, discuss priorities, and address any concerns that may arise. The City Clerk organizes and manages City Council meetings by preparing agendas, recording minutes, and maintaining official records. They ensure meetings follow legal procedures, provide support to council members, and make meeting information accessible to the public. This cost includes the salaries of the Mayor and City Council members, and administrative costs from the City Clerk and Administrators' staff.

EXEC3: Elections

The City Clerk's Office helps organize the mayoral and council elections by managing candidate paperwork, keeping election records, making sure the election follows the rules, and sharing information with voters and candidates. They also help with setting up voting locations and officially confirm the election results. This process occurs every four years.

EXEC4: Leadership and Organizational Development

The City Administrator's Office works with Department Heads to identify and train leaders within the city to prepare them for future roles or enhance skills in their current roles to improve collaboration and organizational culture.

EXEC5: Policy Development, Implementation and Review

The City Administrator's Office works with various departments and the city attorney to create and revise ordinances and policies to enhance organizational performance, meet changing federal and state requirements, and achieve the goals of the City Council and residents. This cost includes legal fees.

EXEC6: Strategic Planning and Development

The Strategic Planning Program, led by the Office of the City Administrator, ensures that city resources are aligned with strategic goals and community priorities. Through Program Based Budgeting (PBB), the program promotes transparency by clearly showing what services the city provides, why they are provided, and how much they cost. Departments proposing new or expanded programs must seek approval, and the City Administrator is responsible for evaluating the overall budget, monitoring adherence, and responding to funding requests throughout the fiscal year. In parallel, the program implements performance management practices by setting expectations, tracking performance indicators, and driving process improvements. All city programs must include measurable outcomes to assess effectiveness and identify areas for improvement. In 2025, the city hired a Senior Management Analyst to evaluate programs and perform internal audits of underperforming programs, or programs that have inefficiencies. In 2025, city staff began evaluating current processes such as city landscaping and permitting.

Program Costs

Programs:	2025 Total Costs
Administration	\$ 243,699.72
City Council	\$ 445,475.10
Elections	\$ 30,000.00
Leadership and Organizational Development	\$ 181,609.22
Policy Development, Implementation, and Review	\$ 463,802.46
Strategic Planning and Development	\$ 469,980.14
Grand Total	\$ 1,834,566.64

FY 2025 Accomplishments

- Implemented structured leadership training throughout the organization by contracting with DREAM4 Leadership service to provide training for upper-level leaders, as well as emerging leaders.
- Introduced program-based budgeting to Department Heads by identifying all city services that are provided, reasons for providing these services, costs of each service, and ways to improve these services.
- Created the City Programs Catalog to familiarize the community with all city programs and services that are provided.
- Provided staff training on process improvement training through Auburn University Technical Assistance Center to encourage a new, innovative way of thinking amongst city staff to encourage problem-solving and creative thinking regarding city processes and cost savings.
- Reevaluated key performance indicators and began to create and consider performance indicators from programs that currently did not have tracked metrics.
- Began construction of the pedestrian bridge that will be completed in 2026 to improve pedestrian access in the Waterway Village area.
- Financed the commercial terminal at the airport which serves the community began offering commercial air service to Gulf Shores on May 21, 2025. This inaugural flight was also the opening of our first airline terminal and transitioned the airport from a general aviation airport to a commercial service airport with 9 destinations. In its initial year of operation, it is expected nearly 80,000 passengers will have traveled through the facility.
- The airport entered into business agreements with various shuttle operators in addition to operators like Uber, Lyft, Turo, Enterprise & Alamo Rental Car, and LuLu’s.
- Completed a process improvement audit for city landscaping by evaluating current landscaping processes and identifying areas of inefficiency.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • We have a strong continuity of Council Leadership • People want to be here because of our environment, schools, and safety. • We are in a strong financial position with an AA+ rating and reserve funds over 85%. 	<ul style="list-style-type: none"> • Recent problems with developments and private construction have exposed issues with regulations and compliance. • We need to improve our communication by listening to residents' concerns and providing appropriate feedback and updates. • We don't do a good job of using data in our decision-making process.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Rolling out 2035 Vision Plan in 2026 will provide goals and priorities while helping with team alignment. • Commercial Service at the airport is successful and growing. • Hang Out Fest and NCAA Beach Volleyball bring good recognition and can help attract businesses. 	<ul style="list-style-type: none"> • We have aging infrastructure that is seeing an increase in users. • Nationally, we are in a period of rising costs for construction and municipal services. • Nationally, consumer confidence in the economy is unstable which could affect tourism. • We are susceptible to storms and environmental impacts on the economy and way of life.

2026 Objectives

Objective 1: Increase planning efforts

The city will increase its planning efforts, beginning with a Comprehensive Plan in 2026, which will include a multi-modal transportation plan, for adoption in 2027. The plan will include robust public engagement (minimum three stakeholder meetings and two town hall presentations) to ensure we have the appropriate feedback from our residents. The result of this objective will be the creation of a plan that will strategically direct and improve future growth of the city. This will improve the response to the citizen survey question of “City’s Planning for Future Growth” from 36.1% to 50% and “Level of public involvement in local decision-making” from 41.7% to 45%.

Objective 2: Creation of Performance Measures

By the end of 2026, we will create a key performance measure for every service that the city provides by collaborating with department leaders. While many departments have existing performance measures in place, not every program has KPIs assigned to them and not all the performance measures are tracked regularly. Once in place, we will create targets to track and evaluate progress. We will create a centralized KPI dashboard to track the success of each department’s KPIs.

Objective 3: Improve Request Tracking Transparency and Efficiency

Executive staff will work with the Economic Development and Community Engagement team to implement a Customer Relationship Manager (CRM) system for community members to track, and report concerns and will utilize data and information from the community to prioritize concerns. Residents currently can submit requests through an online portal; however, the city has received feedback that there needs to be more tracking and transparency associated with resident requests. This new system will create an opportunity for increased information sharing and tracking/reporting of concerns. The result of this will improve “transparency of local government” survey question response from 41.7 to 45%. We will improve “customer service satisfaction” survey response from 81.2% to 90% by the end of 2026.

Objective 4: Increase Operational Efficiency

Executive staff will utilize performance data to choose at least two city programs to audit in 2026. The audits will be released to the public to report the findings of the audits, along with the recommended action items. Then, we will continue to report progress towards the goals defined in the audits. The result of these audits will be to identify areas of inefficiency to improve program performance and operations, reduce costs, facilitate decision-making and allocation of city resources for the chosen programs. Two of the chosen programs to complete in 2026 will include an audit of the city’s permitting process to create a better experience for the end user, as well as an audit of the city’s fleet maintenance procedures.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase planning efforts	Adoption of a Comprehensive Plan with Multi-Modal Transportation Component	Adopt in 2026, Complete by end of 2027	EXEC6: Strategic Planning and Development
	“City’s Planning for Future Growth” survey score	50%	
	“Level of public involvement in local decision-making” survey score	45%	
2: Creation of Performance Measures	Performance Measure Created for each program	Complete by end of year 2026	EXEC6: Strategic Planning and Development
3: Improve Request Tracking Transparency and Efficiency (Partnership with Economic Development and Community Engagement)	“Customer service satisfaction” survey score	90%	EXEC6: Strategic Planning and Development
	“Transparency of local government” survey score	45%	EDPA 2: Communications
	Adoption of Customer Relationship Management Software	Complete by end of Q1 2026	EDPA 6: Strategic Planning and Development
4: Increase Operational Efficiency	Conduct at least audits of (2) city programs or processes	Complete by end of 2026	EXEC6: Strategic Planning and Development

501 - Executive					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		1,460,792	1,629,017	903,971	962,508

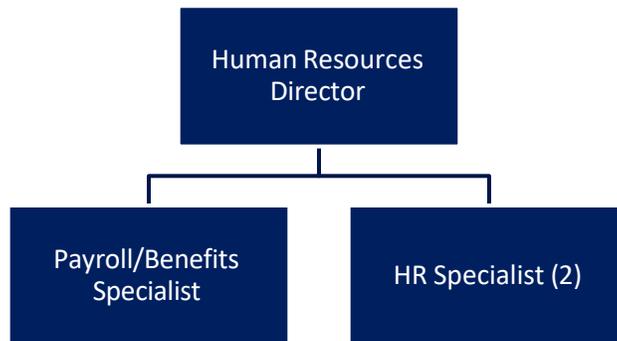
PURCHASED/CONTRACTED SERVICES					
01-501-63110	Election Expense	0	0	30,000	0
01-501-63260	Registration Fees/Tuition	18,841	20,212	35,000	63,642
	AAMCA - Tobi & Emily Dues (105)				
	AICP (555)				
	Alabama League of Municipalities Membership (7,564)				
	ASLA License (500)				
	Clerks Conf. - Tobi & Emily (2,000)				
	Council Staff Retreat (18,000)				
	Staff Conference (10,000)				
	ICMA Dues (4,000)				
	IIMC (2,000)				
	IIMC Dues (185)				
	Misc. Conf. (700)				
	Misc. Project Management/Budgeting Classes (2,500)				
	New Council Member Required Training (8,000)				
	South Alabama Regional Planning Comm. (SARPC) (6,853)				
	Urban Land Institute (680)				
01-501-63311	Professional Services	178,302	236,991	314,000	165,000
	Dream 4 Leadership Training (60,000)				
	Architectural Fees Small Area Plans (50,000)				
	Misc Training (6,000)				
	Planned Services (80,000)				
01-501-63340	Legal Fees	151,708	183,093	360,000	260,000
01-501-64324	R & M - Equipment	335	362	500	500
01-501-64332	Contract/Consulting Services	43,993	27,795	40,000	165,000
	Surveys and Appraisals (30,000)				
	Baldwin County Economic Development Alliance (5,000)				
	Safe Harbor Animal Coalition Contract (17,500)				
	Sustainability Summit (1000)				
	Dolphin Foundation Riptide (1500)				
	Nonprofit Grant Program (20,000)				
	Grant Management Contract (90,000)				
01-501-64421	Equipment Rental	4,037	5,369	5,000	6,000
01-501-65310	Telephone	14,351	7,755	9,000	4,000
01-501-65460	Public Relations/Advertising	256,727	376,177	0	0
01-501-65510	Ordinance Codification	1,175	6,078	6,000	6,000
01-501-65810	Meals/Lodging/Travel	24,165	24,731	30,000	36,000
01-501-68110	Miscellaneous	17,570	13,781	10,000	10,000
TOTAL PURCHASED/CONTRACTED SERVICES		711,204	902,342	839,500	716,142

501 - Executive					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
SUPPLIES					
01-501-64110	Water/Sewer	3,640	5,007	4,800	4,800
01-501-65410	Legal Notices/Publications	4,146	5,155	7,000	7,000
01-501-66112	Computer	0	275	0	0
01-501-66150	Supplies - Office	9,176	7,984	6,000	7,500
01-501-66165	Postage & Freight	821	923	3,000	3,000
01-501-66170	Furn,Equip,Fixt,SmTools<\$50,000	439	413	12,600	5,000
01-501-66210	Natural Gas	467	487	500	500
01-501-66220	Electricity	55,998	51,557	60,000	60,000
01-501-66260	Fuel, Oil & Lubricants	263	329	500	500
01-501-66410	Books/Subscriptions	783	1,397	1,250	1,070
TOTAL SUPPLIES		75,733	73,527	95,650	89,370
CAPITAL OUTLAY					
01-501-80504	Vehicles	2,920	793	0	0
01-501-80901	Furniture & Equipment	0	4,000	0	0
01-501-80911	Land & Improvements	323	6,004,906	0	0
TOTAL CAPITAL OUTLAY:		3,243	6,009,699	0	0
TOTAL		2,250,972	8,614,585	1,839,121	1,768,020

Human Resources

Director	Tonya Wilson	
Department Description	The Human Resources Department of the City of Gulf Shores is responsible for managing the full spectrum of human capital functions, including talent acquisition and retention, workforce planning, employee benefits administration, payroll management, performance management, professional development, employee relations, and employee engagement initiatives. By aligning HR strategies with organizational priorities, the department ensures that the city attracts, develops, and retains a skilled and motivated workforce.	
Mission	The Human Resources Department is committed to attracting, developing, and retaining a diverse and talented workforce that provides exceptional service to our organization and community. We strive to foster a positive, inclusive, and productive workplace by ensuring fair employment practices, supporting employee growth, and delivering excellent HR services in the areas of recruitment, benefits, payroll, employee relations, and professional development. Our mission is to be a trusted partner that promotes organizational effectiveness, employee engagement, and long-term success.	
Total Employees	2025 Budget	2026 Budget
4	\$6,183,083	\$6,557,939

Organizational Chart



Human Resources Programs

HR1: Compliance

The HR team ensures that all employment practices comply with local, state, and federal labor laws. They actively monitor and maintain legal and regulatory compliance, identifying potential risks related to employee management. Preventative measures are implemented to mitigate these risks, and regular audits are conducted to ensure ongoing compliance with these laws.

HR2: Employee Compensation and Benefits

The Human Resources Department is responsible for the strategic management of financial resources related to employee compensation and benefits. They ensure that all compensation practices comply with federal and state regulations while maintaining competitive salary structures to attract and retain high-quality applicants. This comprehensive approach includes evaluating and adjusting salary scales, administering a diverse range of benefits packages, and conducting thorough market research to benchmark against industry standards. By doing so, the department ensures that the city remains a desirable employer, capable of attracting top talent and fostering a motivated and satisfied workforce.

HR3: Employee Relations and Organizational Culture

The HR Department fosters employee engagement and a healthy organizational culture through various initiatives such as appreciation events, lunches, raffles, and awards. Organizational culture helps prioritize employee satisfaction by encouraging communication, engagement, and collaboration. Additionally, the Human Resources Department ensures that employment policies comply with the law and handle all aspects of employee relations, including promotions, disciplinary actions, reclassifications, and terminations. The HR team also provides support and mediation for workplace conflicts and promotes a positive work environment.

HR4: Employee Wellness Program

The Human Resources Department oversees the employee wellness program. Additionally, the city offers a health advisor to employees interested in meeting various health goals relating to diet plans, weight loss, and other health goals. Wellness initiatives may also include fitness programs, mental health support, and wellness workshops.

HR5: Talent Acquisition and Management

This program encompasses the entire recruitment and hiring process, ensuring the city attracts and retains skilled individuals. The HR team identifies, attracts, and recruits candidates for city job openings by managing job postings, screening applications, conducting interviews, and selecting the best candidates. Once an employee is chosen for hire, the HR team sends offer letters, administers background checks, hosts new employee orientations, and completes the hiring process. Additionally, they provide ongoing support for employee development and retention, including training programs, career development opportunities, and performance evaluations to ensure employees continue to grow and succeed within the organization. The HR team also works to create a positive onboarding experience, helping new hires integrate smoothly into the workplace culture and become productive members of the team.

Program Costs

Program:	2025 Total Costs
Compliance, Risk Management and Audits	\$ 626,915.90
Employee Compensation and Benefits	\$ 5,101,076.50
Employee Relations and Organizational Culture	\$ 359,923.45
Employee Wellness Program	\$ 37,593.00
Talent Acquisition and Management	\$ 29,400.98
Grand Total	\$ 6,154,909.83

FY 2025 Accomplishments

- Implemented New Hire Orientation Sessions
- Conducted Manager Training Session
- Provides required staff training
- Digitized PAR distributions and reminders
- HRIS Implementation of NeoGov
- Created Electronic Employee files
- Employee Appreciation Day
- Dependent Audit
- Revamped Exit Interviews
- Developed 11 new policies

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced and credentialed staff • Effective recruitment and section process • Employee development and training programs • Strong employee relations • Well-defined HR policies and procedures 	<ul style="list-style-type: none"> • Limited technological infrastructure • Lack of diversity and inclusion initiatives • Inadequate performance management systems • High administrative burdens
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Implementation of advanced HR technology • Automation of administrative tasks • Adoption of flexible work arrangements 	<ul style="list-style-type: none"> • Changing labor laws • Competitive hiring environment • Budget constraints for HR initiatives • Talent shortages in critical areas

2026 Objectives

Objective 1: Improve Talent Acquisition

To improve the speed, quality, and inclusivity of our hiring process, we will streamline recruitment by implementing an Applicant Tracking System (ATS) and prioritizing internal hiring and employee referrals. We will also build talent pipelines and strengthen our employer brand through targeted outreach and engagement strategies. These efforts aim to reduce time-to-hire, increase diversity, and improve the quality of new hires. Key performance measures include completing ATS implementation and internal hiring/referral strategies by Q1 2026, and achieving a 45% improvement in talent pipeline strength and employer brand recognition.

Objective 2: Improve Employee Engagement and Retention

We will foster a positive work culture and enhance employee well-being by promoting work-life balance, launching wellness initiatives, and expanding engagement programs. Regular stay interviews and quarterly satisfaction surveys will be used to gather actionable feedback. We will also conduct a compensation and wage study to ensure competitive and equitable pay structures. Success will be measured by achieving a 90% employee satisfaction survey score, 50% transparency in stay interview results, and completion of the compensation study by Q3 2026.

Objective 3: Improve Performance Management System

To support employee development and drive productivity, we will redesign our performance management system to include regular feedback, goal alignment, and recognition of high performers. Managers will be trained by quarter 2 to deliver effective coaching and performance reviews. A new system will be developed to track progress and support continuous improvement. Our 2026 target is to complete the development of the updated performance management system by December 1. We will develop a succession plan by quarter 3.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Improve Talent Acquisition	Implement Applicant Tracking System	Quarter 1 2026	HR5: Talent Acquisition and Management
	Improve talent pipeline strength	45%	
2: Improve Employee Engagement and Retention	Employee Satisfaction rating	90%	HR3: Employee Relations and Organizational Culture
	Transparency in stay interview results	50%	
	Composition and Wage Study	Complete by quarter 3, 2026	
3: Improve Performance Management System	Develop Performance Management System	Complete by Dec. 1 2026	HR5: Talent Acquisition and Management
	Develop Employee Training Program	Complete by quarter 2 2026	
	Develop a succession plan	Complete by quarter 3 2026	

508 - Human Resources					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		787,138	779,991	6,052,583	6,421,595

PURCHASED/CONTRACTED SERVICES					
01-508-51068	Contract Labor	0	6,146	0	0
01-508-63260	Registration Fees/Tuition	2,577	4,051	7,995	8,505
	AAPPA Membership (225)				
	ACA/Payroll Compliance Training (200)				
	ALSHRM Annual Conference (2,295)				
	BCHRM Membership (285)				
	HR Initial Certification (4,000)				
	Misc Tuition (1,500)				
01-508-64324	R & M - Equipment	143	571	600	600
	Gorrie Regan Time Clock Maint/User accounts (200)				
	Misc. Repair/Maint (400)				
01-508-64332	Contract/Consulting Services	15,787	107,391	34,000	34,000
	Employee Consulting (2,000)				
	Misc Training (9,700)				
	Prime Pay Admin Fees (4,700)				
	Prime Pay Annual Set Up and Testing (600)				
	Safety Program (5,000)				
	Wellness Program - Jackie Adams (12,000)				
01-508-65310	Telephone	6,328	4,036	5,550	4,800
	Centurylink (3000)				
	Verizon (1,800)				
01-508-65810	Meals/Lodging/Travel	4,323	2,382	13,340	16,060
	AAPPA Payroll & HR Spec Classes/Risk Management (1,800)				
	AAPPA Regional Conference (900)				
	AL SHRM Annual Conference (1,000)				
	Employee Engagement Committee (12,000)				
	SHRM Local Meetings (360)				
01-508-68110	Miscellaneous	40,266	17,392	14,500	16,000
	Benefits Fair (3,000)				
	Employee recognition program (11,000)				
	Safety and Wellness Program (2,000)				
TOTAL PURCHASED/CONTRACTED SERVICES		69,424	141,968	75,985	79,965

SUPPLIES					
01-508-64110	Water/Sewer	768	846	1,020	1,020
01-508-64211	Refuse Collection	943	1,149	1,616	1,616
01-508-65410	Legal Notices/Publications	1,515	1,016	1,000	1,000
01-508-66150	Supplies - Office	5,191	6,095	6,000	6,000
01-508-66165	Postage & Freight	1,101	712	600	600
01-508-66170	Furn,Equip,Fixt,SmTools<\$50,000	488	1,082	1,245	1,245
01-508-66220	Electricity	4,089	4,596	5,100	5,100
	City Hall Electricity (2,100)				
	Clinic Electricity (3,000)				
01-508-66410	Books/Subscriptions	378	188	650	650
01-508-68500	Building Rental	43,515	27,149	37,284	39,148
	Add 5% Renewal for 2026				

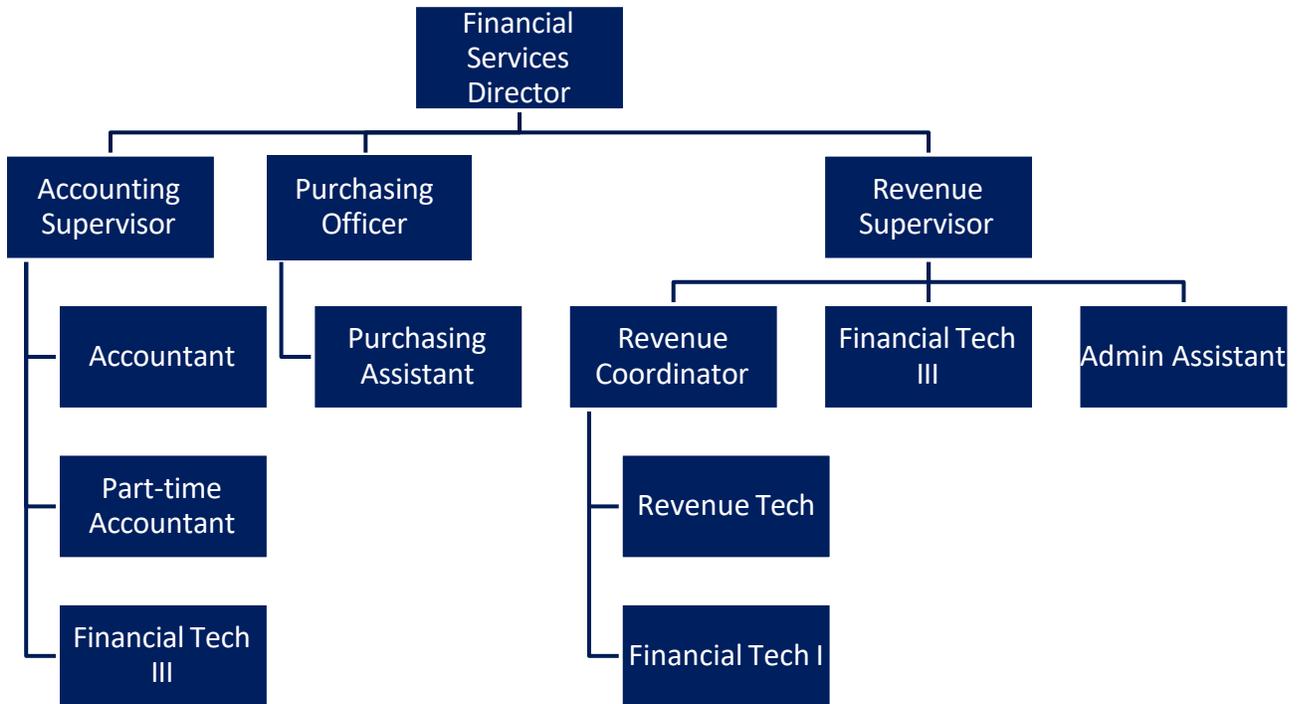
TOTAL SUPPLIES		57,989	42,832	54,515	56,379
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TOTAL		914,550	964,791	6,183,083	6,557,939
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Financial Services

Director	Anna Franklin	
Department Description	The Financial Services Department is responsible for managing the City’s day-to-day fiscal operations with a focus on accuracy, efficiency, and transparency. This department oversees essential functions such as processing invoices, managing tax collections, maintaining vendor relationships, and ensuring compliance with financial regulations. It is organized into three divisions: Accounting, which handles account reconciliation, banking, and investment activities; Procurement, which manages bidding processes, vendor coordination, and insurance requirements; and Revenue, which oversees the collection of taxes, issuance of business licenses, and permitting. Through these functions, the department supports the financial health of the City while providing responsive service to citizens, employees, and elected officials.	
Mission	The Financial Services Department provides excellent customer service to our citizens, Mayor, Council, and employees, while continually seeking opportunities to maximize revenues, minimize expenses, and ensure transparency in all transactions.	
Total Employees	2025 Budget	2026 Budget
13	\$2,356,650	\$2,616,488

Organizational Chart



Financial Services Programs

FS1: Credit Card Management

The Financial Services team oversees the usage of city credit cards. This includes monitoring credit card usage and limits, verifying transactions, freezing and unfreezing accounts and assisting with transactions as needed. The Purchasing Manual includes a list of all employees eligible to have a city credit card, along with the credit card limits permitted.

FS2: Financial Reporting

Financial reporting consists of financial management, reporting, and accountability in compliance with regulatory standards. These activities include assisting auditors in finding materials as needed, tracking expenses and presenting data to the City Council for review, capital asset reporting, and more.

FS3: Grant Programs Management

The Financial Services Department files for reimbursement through various agencies including Federal Emergency Management Agency (FEMA), Alabama Emergency Management Agency (AEMA), Restore Act, Build, Alabama Department of Economic and Community Affairs (ADECA), National Fish and Wildlife (NFWF), Coast Guard, etc. Additionally, The Financial services Department maintains files for annual independent audit or potential agency audit.

FS4: Permitting

The Financial Services Department reviews and distributes various permits, franchise agreements and licenses including distributing golf cart permits, taxi permits, reviewing and issuing business licenses, franchise agreements and special events licenses.

FS5: Public Financial Resources

The Financial services Department assists with taxpayer support, refunds, and assessments and liens. The Public Financial Resource Program ensures that state and local mandates are met for filing and paying taxes, as well as rental and lodging tax refunds. The Financial Customer Service team is the first point of contact at City Hall and is responsible for greeting residents and addressing their initial inquiries. This includes disseminating calls to various departments, ensuring that residents relate to the appropriate personnel who can assist them further. Additionally, the team provides notary services, which involve certifying documents to make them legally valid. Another important function of the Financial Customer Service team is distributing parking decals, which are essential for residents who need to park in designated areas. The team also assists with a wide range of questions and concerns, whether they pertain to city services, billing inquiries, or general information about City Hall operations.

FS6: Risk Management

The Financial Services Department handles insurance coverage and management. The Purchasing Officer mitigates any insurance claims that occur and ensures renewal applications are processed and updated. The city's policies include general liability for employees, facilities, vehicles, equipment, law enforcement liability and cyber coverage.

FS7: Inventory Management

The Purchasing Officer oversees the city’s supply stockroom and inventory. The purchasing assistant orders supplies, completes inventory checks, cleans and organizes the stockroom and delivers supplies as needed. The stockroom reduces the need for staff to visit the store, which saves time and money. The stockroom contains bulk items, and general items that are frequently used. The purchasing assistant ensures that each item stocked is the best price available for the specific item. The Purchasing Officer and technician also maintain the city’s fuel pump system, which is located at the city shop facility. This pump provides a convenient location to fuel up at a discounted cost. This pump is also a resource during storms when other gas stations may be out of fuel. Management of the system also includes managing the cards that are utilized to purchase the fuel and track the purchases back to vehicles.

FS8: Vendor Management

The Financial Services Department is responsible for managing all aspects of vendor relations, which includes handling vendor applications, processing payments, and managing bid opportunities. This department ensures that all interactions with vendors are conducted smoothly and efficiently. Vendor applications are carefully reviewed to ensure that all necessary criteria are met before a vendor is approved to do business with the city. Payments to vendors are processed in a timely manner, ensuring that all financial transactions are accurate and transparent. Additionally, the Purchasing Officer works with all city departments to write, review, and post various bids to the public. The Purchasing Officer is responsible for carrying out and overseeing the entire bid process, from the initial drafting of bid documents to the final selection of a vendor. This process involves ensuring that all bids are clear, comprehensive, and in compliance with legal and regulatory requirements.

Program Costs	
Program:	2025 Total Costs
Credit Card Management	\$ 28,212.56
Financial Reporting	\$ 449,930.40
Grant Programs Management	\$ 90,671.98
Inventory Management	\$ 53,129.02
Permitting	\$ 206,453.65
Public Financial Resources	\$ 205,090.08
Risk Management	\$ 1,175,208.95
Vendor Management	\$ 147,953.36
Grand Total	\$ 2,356,650.00

FY 2025 Accomplishments
<ul style="list-style-type: none"> ➤ Implemented Tyler ERP Pro 10, the cloud-based version of our financial software. ➤ Implemented digital initiative to electronically save all documents. ➤ Began utilizing A/P Automation to reduce in-house checks cut and associated overhead. ➤ Updated and modified the Purchasing Manual to reflect state bid law and preferences of approvals. ➤ Started offering payments via ACH to vendors for capital projects. ➤ Adopted revised Fixed Asset Manual-new capitalization thresholds and asset classes. ➤ Thorough review of insurance and explored various opportunities for savings.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Cohesive team • Abundant financial resources • Educated and seasoned staff • Supportive administration • Movement towards modern efficient processes 	<ul style="list-style-type: none"> • Frequent turnover in some divisions • Vacant Revenue position • Limited training budgets • High Debt Service expense
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • High level of resident satisfaction • United Mayor and Council • Successful and growing economy • Desirable area to visit and reside 	<ul style="list-style-type: none"> • Hurricane-prone area • Lack of diversified revenues • High cost of living • Inflation causes costs to increase • Rising Insurance costs • Growing number of lawsuits • Supply-chain issues

2026 Objectives

Objective 1: Strengthen Operational Efficiency through Technology

Master (and expand if necessary) ERP Pro X modules, automate workflows (ACH, AP, e-forms), and reduce manual processes to an increase in electronic payment options available to customers. Financial Services staff will curate training programs as needed to ensure staff is proficient in applying the new technology. This will result in 90% of invoices being processed electronically by the end of FY2026.

Objective 2: Reduce Operational Costs

The Financial Services Department will continue implementing a paperless initiative in Accounting and Revenue to achieve cost savings, improved document accessibility and a more environmentally friendly approach and will digitize 25% of historical grant files by EOY 2026 to be more audit-ready. This paperless implementation will result in 80% of business license renewals completed online by Year 2, resulting in reduced postage, personnel and office supply expenses by 10%.

Objective 3: Advance Customer Service and User Experience

The Financial Services Department will expand online self-service options and create at least 2 more opportunities for resident satisfaction through ease of access. This will result in reduced user complaints (establish a baseline in 2026) of the cumbersome system and reduce turnaround time for renewals, resulting in faster revenue collections (establish a baseline in 2026).

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Strengthen Operational Efficiency through Technology	Master ERP system and automate workflows (ACH, AP, E-Forms)	By end of 2026	FS5: Public Financial Resources
	Host employee training	Host at least 2 by end of 2026	
	Percentage of documents processed electronically	95%	FS8: Vendor Management
2: Reduce Operational Costs	Digitize paper grant files	25%	FS3: Grant Programs Management
	Online business license renewals	80%	FS4: Permitting
	Personnel and Supply cost reduction	Decrease 10%	
3: Improve Operational Efficiency	Provide online self-serve options	At least 2 new options by end of 2026	FS4: Permitting
	Decrease in User Complaints	Create a baseline in 2026	FS5: Public Financial Resources
	Increase Revenue Collections Speed	Create a baseline in 2026	

514 - Financial Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		496,388	905,549	987,310	1,027,068

PURCHASED/CONTRACTED SERVICES					
01-514-63260	Registration Fees/Tuition	2,069	9,185	23,550	36,630
	GFOA Awards Programs-Audit (450)				
	GFOA National Conference (575)				
	GFOAA-Orange Beach & State-wide (1,700)				
	ICMA Conference (1,800)				
	ICMA Memberships (600)				
	Lion's Club - Hart (250)				
	National Hurricane Conference (500)				
	Purchasing-NIGP Conference (1,000)				
	Revenue AMROA Annual Membership Fee for Staff (125)				
	Revenue AMROA Conference (1,060)				
	Revenue AMROA Training (940)				
	Revenue CRE Training (2,430)				
	TLG Conference (700)				
	Tuition Reimbursement (23,000)				
	Tyler Conference (1,500)				
01-514-63311	Professional Services	67,000	88,000	88,000	97,020
	Audit (97,020)				
01-514-64324	R & M - Equipment	328	936	500	600
	Accounting (300)				
	Revenue (300)				
01-514-64332	Contract/Consulting Services	2,363	24,431	11,000	15,000
	Revenue-Rivertree Consulting				
01-514-64421	Equipment Rental	7,200	17,296	25,890	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	144,707	764,975	1,100,000	1,250,000
	Flood Policy (60,000)				
	General Liability/Cyber/Auto/Building/Crime (\$1.3M)				
	Mardi Gras-Additional Policy (3,000)				
	New Vehicles/Property/Equipment (122,000)				
	Special Events- Additional Coverage (15,000)				
01-514-65310	Telephone	3,166	3,689	8,030	8,030
	Accounting (2,600)				
	New Equipment- Watch/ Cell Phone (1,500)				
	Procurement (1,650)				
	Revenue (1,800)				
	SurfacePro-Anna (480)				
01-514-65810	Meals/Lodging/Travel	2,439	10,959	33,750	36,000
	Alabama GFOA Conference (2,400)				
	GFOA National Conference (3,000)				
	ICMA Conference (7,000)				
	National Hurricane Conference (3,000)				
	Purchasing-NIGP Forum/Risk Mngt/FEMA Training (2,500)				
	Revenue - CRE Training (2,850)				
	Revenue-AMROA Confrence (3,100)				
	Revenue-AMROA Training (3,400)				
	Teambuilding (3,500)				

514 - Financial Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	TLG Conference (3,000)				
	Tyler Conference (3,000)				
01-514-68110	Miscellaneous	3,776	3,155	9,050	5,000
	Accounting (500)				
	Biannual AMROA Goodie Bags (300)				
	Office Renovations (5,000)				
	Purchasing-Auction Fees (1,250)				
	Revenue - Liens (500)				
	Staff Uniforms/ Christmas Shirts (1,500)				
01-514-68210	Credit Card Fees	0	0	0	2,000
TOTAL PURCHASED/CONTRACTED SERVICES		233,047	922,626	1,299,770	1,476,170

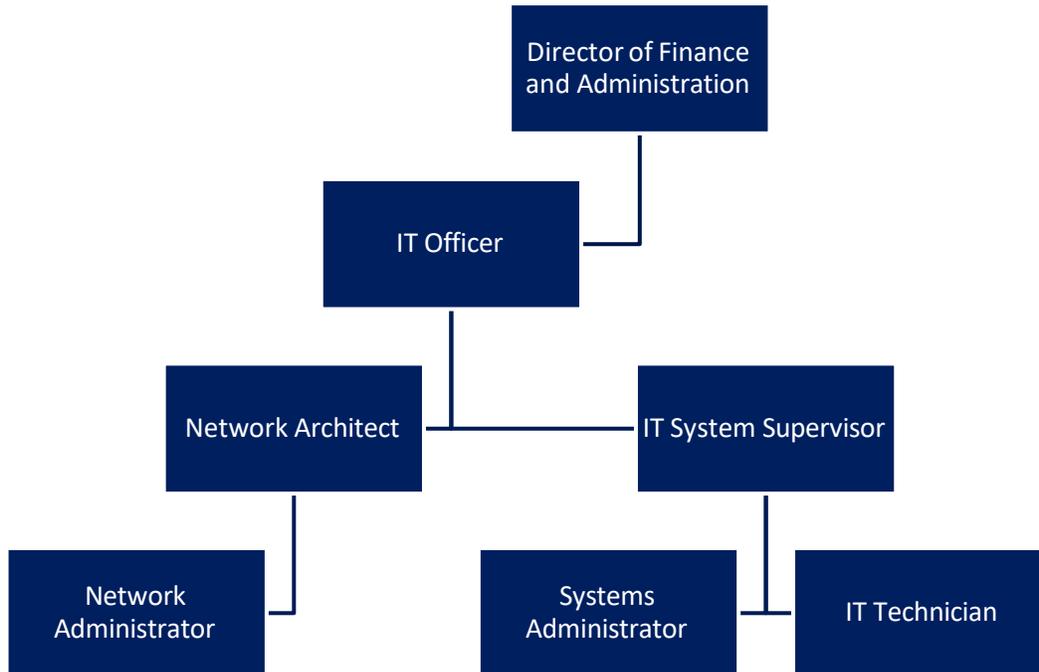
SUPPLIES					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
01-514-64110	Water/Sewer	117	306	300	360
01-514-64211	Refuse Collection	0	274	300	420
01-514-66150	Supplies - Office	21,602	63,220	30,500	68,000
	2026 Hurricane Decal Mailout (28,000)				
	Accounting (5,000)				
	Paper,Pens,Folders,Etc. (13,500)				
	Procurement (1,500)				
	Revenue (20,000)				
01-514-66165	Postage & Freight	0	-1,779	2,000	10,000
01-514-66170	Furn,Equip,Fixt,SmTools<\$50,000	2,832	4,862	4,000	2,000
	Other Divisions (4,000)				
01-514-66220	Electricity	3,898	10,293	10,000	10,000
01-514-66260	Fuel, Oil & Lubricants	242	198	750	750
01-514-66410	Books/Subscriptions	1,346	123	1,720	1,720
	Accounting (150)				
	Blue Sheet Subscription (300)				
	Procurement (150)				
	Purchasing-Annual SAPA Dues (1,000)				
	ReMarkable-Shelby & Anna (120)				
01-514-68620	Claims/Settlements	602,141	11,385	20,000	20,000
TOTAL SUPPLIES		632,179	88,883	69,570	113,250

TOTAL		1,361,614	1,917,058	2,356,650	2,616,488
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Finance and Administrative Services

Director	Cindy King	
Department Description	The Finance and Administration Department is responsible for the long-term financial planning, budget management, and strategic advisement that guide the City of Gulf Shores toward sustainable fiscal health. Additionally, the IT Division plays a critical role in supporting these efforts by maintaining secure, reliable technology infrastructure, offering technical support, and safeguarding the City's data and systems to ensure operational continuity.	
Mission	The Finance and Administration Department's responsibility is to provide excellent customer service to meet community needs and exceed expectations of the citizens of Gulf Shores by supporting the Mayor, Council, management and City staff to reach the goals and objectives of the City Strategic Plan.	
Total Employees	2025 Budget	2026 Budget
7	\$2,905,266	\$3,880,046

Organizational Chart



Finance and Administrative Services Programs

FAS1: Budget Management

The Director of Finance and Administrative Services oversees the preparation and management of the city's finance committee planning, annual operating and capital budget, and various budget amendments. This program ensures effective fiscal oversight and informed decision-making. The program involves detailed financial analysis, forecasting, and collaboration with various departments to align budgetary allocations with the city's strategic goals and priorities.

FAS2: Financial Management

Financial Policy Management includes monitoring and assessing the capital budget, financial needs, and trends city-wide. This involves developing and overseeing a ten-year capital purchase plan, updating financial policies, and monitoring and interpreting trends within financial markets to maximize city investments. The program ensures that financial policies are current and effective, providing a framework for sustainable financial management. Additionally, the Financial and Administrative Services team monitors financial programs for security and efficiency to reduce fraud and theft. This includes controlling access to the city's financial software, banking systems, and treasury management accounts. The program ensures that financial transactions are secure and that systems are regularly updated and audited to maintain integrity and efficiency.

FAS3: Internal End User Support

The IT Team provides support to internal users experiencing issues with software, hardware, or new installations. Tasks include resolving trouble tickets, configuring and issuing computers, maintaining servers that house data and applications, providing end-user training and support, and monitoring and maintaining surveillance and safety platforms. The program ensures that city employees have the necessary tools and support to perform their duties effectively.

FAS4: Network Security

The IT team provides a Local Area Network (LAN) for users to access information, databases, programs, and applications necessary for their job functions. This includes implementing appropriate hardware and software security measures to protect the organization from cyber threats. The program ensures the integrity, confidentiality, and availability of the city's digital resources.

FAS5: Public Technology Usage

The IT Team provides access points and opportunities for public access to Wi-Fi, live streaming of meetings, and public computers. This program enhances community engagement and transparency by making technology accessible to residents. By offering free Wi-Fi in public spaces, the program ensures that residents can access the internet for educational, professional, and personal use. Live streaming of city council meetings and other public events allows residents to stay updated on local government decisions and community developments, even if they cannot attend in person. Public computers available at the public library provide essential digital access for those who may not have personal devices, supporting digital availability for the entire community.

Program Costs

Program:	2025 Total Costs
Budget Management	\$ 76,590.00
Financial Management	\$ 78,177.00
Internal End User Support	\$ 1,608,177.00
Network Security	\$ 766,585.00
Public Technology Usage	\$ 72,000.00
Grand Total	\$ 2,601,529.00

FY 2025 Accomplishments

- Maintained reserves at percentage of revenue of 75% as set by Council.
- Implemented Tyler ERP Pro SaaS for more streamlined and efficient financial operations.
 - This also included utilizing Accounts Payable Automation and offering vendor payments via ACH.
- Began implementing a HRIS, the full NeoGov suite, reducing manual processes and consolidating multiple software platforms that did not previously integrate.
- Launched a paperless and digital initiative in Accounting and Revenue to achieve cost savings, greater efficiency, improved accessibility and a more environmentally friendly approach.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 15th Consecutive Year.
- Received the Popular Annual Financial Reporting Award for the 4th Consecutive Year making the City a Triple Crown Winner from GFOA for 4 consecutive years.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Strong sense of teamwork and collaboration • Educated and experienced team • Wide range of skills and knowledge • Well-respected throughout other departments 	<ul style="list-style-type: none"> • Data center location (South of Intercoastal waterway) could be problematic during storms • Lack of proper equipment assigned to the department • Industry certifications are currently lacking • Cross training in certain categories is limited
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Role/solution specific certification opportunities are available • Supportive Executive Staff and Council • Ever-changing technology offers new opportunities for skills improvement and education 	<ul style="list-style-type: none"> • Weather/Natural disasters • Fiber outages • Power outages • Cyber threats/risks of being hacked • Budget restrictions could impact software and hardware purchases

2026 Objectives

Objective 1: Increase Enablement and Process Improvement

The IT team will Implement new software designed for improved communication between citizens, visitors, and city departments, including collaborative data specific to law enforcement, public safety, and public works. The IT Department will manage the design and implementation of OpenGov CRM (Public Works and Economic Development & Public Engagement) and Southern Software (Police Department) applications intended to improve service, automate and standardize data, and enhance the level of service and response to our local community. This project will begin quarter 1 of 2026 and be completed by quarter 3 2026 with an estimated time of completion is six (6) months. As a result, the IT Department will achieve a 95% user satisfaction rate.

Objective 2: Prioritize Protection

To create a cybersecurity posture within our organization that ensures the protection of sensitive data, maintains the integrity of all operational systems, and minimizes cyber risks through the compliance of insurance regulations and the cultivation of cyber awareness for all city employees. To execute this, IT will implement Multi-Factor Authentication (MFA) on all city endpoints and update and renew software applications by the end of 2026 as continue as needed. As a result, the city will experience a 99.99% network uptime, zero (0) successful threat intrusion attempts, and 100% detection of malware.

Objective 3: Increase Innovation

The IT Department will Create a “Smart City” initiative that incorporates AI technology in a usable manner across the city and community by providing necessary IT components and project management operations. The IT Department will also transition from our current on-premises phone solution to a cloud/hosted environment to improve the management and functionality of telephony features and service. Such a transition will provide for a more intuitive experience for end-users, including the use of a web-based application for managing voicemail and calling features, the introduction of “soft phones” for a more mobile friendly environment, and a streamlined means of incorporating call handlers and menus to direct callers to their desired person or department. Additionally, this transition will improve our E-911 location information for more efficient and effective response from public safety entities, as well as provide for mass alerting and notifications to employees based on designed criteria. Planning will begin in quarter 1 2026, implementation will begin in February, and the project will be completed by quarter 2, 2027. The implementation of these items will result in a 100% user satisfaction rating.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase Enablement and Process Improvement	Implement OpenGov CRM Software	Complete by quarter 3 2026	FAS4: Internal End User Support
	Implement Southern Software	Complete by quarter 3 2026	
	User satisfaction rate	95% Satisfaction rate	
2: Improve Protection	Establish multi-factor authentication on all city endpoints	By end of 2026, Ongoing	FAS5: Network Security
	Update all software	By end of 2026, Ongoing	
	Network Uptime	99.99%	
	Successful threat intrusion attempts	0	
	Malware Detection	100%	
3: Increase Innovation	Implement WebEx Calling with 911 and Emergency Alerting Inclusions	Begin planning quarter 1 2026	FAS5: Network Security
		Begin implementation February 2026	
		Implementation completed Q2 2027	
	Refresh Access Control Solution	By quarter 1 2026, Ongoing	
	Create “Smart City Initiative”	By end of quarter 3 2026	FAS4: Internal End User Support
	User Satisfaction Rate	100%	

519 - Administration & Financial Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		1,017,630	740,056	760,337	788,625

PURCHASED/CONTRACTED SERVICES					
01-519-63260	Registration Fees/Tuition	17,407	9,951	21,380	21,380
	GFOA Awards programs (900)				
	GFOA National Conference (380)				
	GFOAA (600)				
	IT -Staff Cert. Courses and Prof. Devel. Training (14,000)				
	Kiwanis Membership - C. King (500)				
	Tuition Reimbursement (5,000)				
01-519-63311	Professional Services	43,520	65,573	64,000	30,000
01-519-64310	Maintenance - Software	409,427	545,954	1,172,031	1,610,220
01-519-64324	R & M - Equipment	509	4,116	500	500
	Finance & Admin (250)				
	IT (250)				
01-519-64332	Contract/Consulting Services	22,370	0	0	0
01-519-64421	Equipment Rental	8,207	0	0	0
01-519-65250	Insurance	467,621	0	0	0
01-519-65310	Telephone	21,834	28,316	19,200	24,400
	F&A/IT (14,400)				
	Southern Linc Emergency Radio/Phone (10,000)				
01-519-65311	Internet Service	31,441	33,602	48,000	39,504
	CSpire Fiber (15,504)				
	Uniti Fiber (24,000)				
01-519-65810	Meals/Lodging/Travel	11,869	9,307	10,000	10,000
	Alabama GFOA conferences (600)				
	GFOA National Conference (1000)				
	INCODE User Conference/Training (900)				
	IT (6900)				
	Kiwanis membership (600)				
01-519-68110	Miscellaneous	1,202	422	1,000	1,000
	IT				
01-519-68210	Credit Card Fees	1,057	1,045	360	360
TOTAL PURCHASED/CONTRACTED SERVICES		1,036,464	698,285	1,336,471	1,737,364

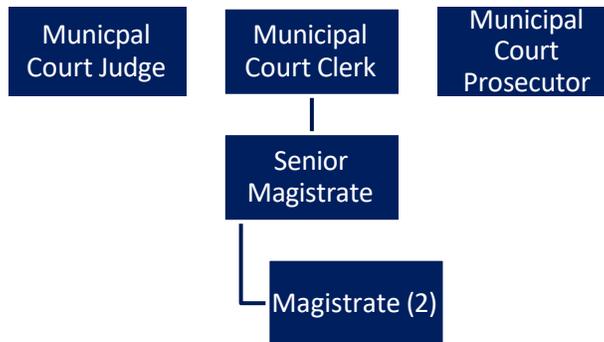
SUPPLIES					
01-519-64110	Water/Sewer	267	151	800	800
01-519-64211	Refuse Collection	429	145	1,500	1,500
01-519-66112	Computer	84,726	88,600	90,000	90,000
	Computers City Wide (90,000)				
01-519-66113	Software (City-Wide)	1,926	1,214	2,500	2,500
01-519-66114	Network Software	180,292	344,464	221,600	969,840
01-519-66115	GIS	24,126	12,407	0	0
01-519-66116	Web	36,908	25,908	58,210	60,410
01-519-66117	Remote Applications	17,994	3,768	3,748	9,407
01-519-66150	Supplies - Office	27,452	4,903	8,000	8,000
	F&A Paper, Pens, Folders, etc. (6,000)				
	IT (2,000)				
01-519-66165	Postage & Freight	347	312	5,600	1,000
	Finance & Admin. (5,000)				
	IT (600)				
01-519-66170	Furn,Equip,Fixt,SmTools<\$50,000	981.9	1707.42	5,000	25,000
	Finance AdmiComputer Accessory (1,400)				

519 - Administration & Financial Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	IT (3,600)				
	IT Hardware for Justice Center (20,000)				
	Towable Aerial Lift (20,000)				
01-519-66171	ComputerPerphs&Parts(CityWide)	5,231	3,815	5,000	5,000
	IT				
01-519-66211	Natural Gas (Emerg Generator)	459	480	300	300
01-519-66220	Electricity	9,508	5,007	5,000	5,000
01-519-66260	Fuel, Oil & Lubricants	358	109	600	600
01-519-66410	Books/Subscriptions	808	657	600	700
	IT (200)				
	Wall Street Journal (500)				
01-519-68620	Claims/Settlements	12,631	720	0	0
01-519-68650	IT Hardware	160,678	134,909	400,000	174,000
	Access Control for Remaining Facilities (250,000)				
	Capital Expenditure: Fiber Updates/Upgrade (50,000)				
	Network Hardware for IT Infrastructure (10,000)				
	Network Switches (24,000)				
	Other IT Hardware Required for Operations (20,000)				
	Traffic System DWDM (70,000)				
TOTAL SUPPLIES		565,121	629,276	808,458	1,354,057
CAPITAL					
01-519-80605	Vehicles	0	0	0	0
	Chevy Tahoe for IT (Capital Expense)				
TOTAL CAPITAL OUTLAY:		0	0	0	0
TOTAL		2,619,215	2,067,617	2,905,266	3,880,046

Municipal Court

Director	Ken McKenzie	
Department Description	The Gulf Shores Municipal Court has jurisdiction over misdemeanor traffic cases, misdemeanor criminal cases, and violations of municipal ordinances that occur within the city limits or the Police jurisdiction of the City of Gulf Shores. Roles within the court include the municipal court judge, court processor, court clerk, and court magistrates.	
Mission	The City of Gulf Shores Municipal Court provides checks and balances over the Police Department as required by law. Our mission is to provide the public with efficient services and enhance public trust and confidence in the court system by staying up to date on new laws and policies.	
Total Employees	2025 Budget	2026 Budget
6	\$430,249	\$437,827

Organizational Chart



Municipal Court Programs

MC1: Case Management

The Municipal Court's Case Management program involves a comprehensive set of tasks including organizing and monitoring cases, preparing cases for hearings, scheduling hearings and maintaining court schedule. Additionally, the program involves preparing orders and documents, such as drafting legal orders, notices, and other required documents. Conducting legal research is essential for supporting case preparation, which involves researching relevant laws, precedents, and legal texts. Finally, providing information to the court means supplying judges and other court officials with the necessary information to make informed decisions. To support this, Court employees ensure the proper retention and dissemination of court records. The court utilizes an electronic system to store all criminal and traffic case records, ensuring they are easily accessible and secure. This system allows for efficient retrieval of records when needed. Records are maintained according to legal requirements, ensuring they are preserved for the necessary duration. The program also involves providing certified copies of municipal court records upon request to authorized individuals or entities. This service is essential for various legal and administrative purposes, ensuring that accurate and official records are available when needed.

MC2: Parking Tickets

Magistrates play a crucial role in this process by examining issued parking tickets. This involves analyzing the details of each ticket, including reviewing photographs of the vehicle to ensure accuracy. The status of the ticket is also reviewed to determine if actions need to be taken. Specialized parking ticket software is used to document each ticket, which includes recording vehicle information and photographs. This ensures a comprehensive record is maintained, which can be referenced in the future if needed. The software also helps in tracking the progress of each ticket, from issuance to resolution.

MC3: Probable Cause Hearings

The Probable Cause Hearings program is a critical function of the Municipal Court. It involves conducting hearings as required by law to determine if there is sufficient evidence to proceed with charges. This process starts with police reports, which provide the initial evidence of the alleged violation. During the hearings, the court must establish that the elements of the alleged violation meet the legal standards. If a probable cause is established, the court can issue warrants or summonses as necessary. Appointments with magistrates are scheduled to review the evidence and determine the next steps. This ensures that all cases are handled fairly and in accordance with the law, providing a crucial check on the power of law enforcement.

Program Costs

Program Name	2025 Total Cost
Case Management	\$ 284,485.00
Parking Tickets	\$ 49,750.00
Probable Cause Hearings	\$ 25,855.00
Grand Total	\$ 360,090.00

FY 2025 Accomplishments

- Reduced manual entry and Improved efficiency by implementing a new credit card processing system.
- Worked with the Project Manager to design the new courtroom at the Justice Center.
- Court staff attended an annual training seminar to stay up to date on new laws and court cost changes.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Qualified and experienced magistrates • Knowledge and continued education of laws and policies • New electronic credit card processing system • Working to lessen paper file quantity and digitize 	<ul style="list-style-type: none"> • Increased costs to run tests and gather data • Changes in parking regulations can lead to confusion for residents and increase tickets
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Implement a stricter referral policy for warrants • Provide more training to the Police Department on warrants • Continue to innovate and improve court experience in the new Justice center 	<ul style="list-style-type: none"> • Mental health challenges in the state due to lack of facilities and accessible mental health care • Lack of public education about crimes and procedures • Processes are confined by set parameters, which does not leave much room for innovation

2026 Objectives

Objective 1: Relocate to the New Justice Center

The Municipal Court is preparing for a transition to the new Justice Center, anticipated in the coming year. This move will require a detailed plan to ensure the secure and efficient transfer of court files, furniture, and essential equipment by Quarter 1 2026, and move-in completed by Quarter 3, 2026.

Objective 2: System Readiness for Marine Division Enforcement

With the Police Department launching a new Marine Division to patrol the Intercoastal Waterway and the Gulf, the Court must update its case management software to accommodate new types of charges. This includes identifying relevant charge codes, configuring the system to process marine-related violations, and training staff to handle these cases effectively as they begin to appear on the docket. The objective will be considered when the system is fully updated, staff are trained, and the Court is able to process marine-related citations within 48 hours of issuance by the end of Quarter 2 2026.

Objective 3: Improving Case Flow and In Absentia Options

The Court remains committed to improving the efficiency of case processing and reducing in-person appearances. Efforts are ongoing to expand opportunities for defendants to resolve cases in absentia, particularly through online systems. These improvements aim to streamline operations, reduce courtroom congestion, and enhance access to justice for the public. By the end of 2026, online case resolutions will increase by at least 10%.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Relocate to the new Justice center	Relocation Plan Completed for Court	Quarter 1 2026	MC1: Case Management MC2: Parking Tickets MC3: Probable Cause Hearings
	Court Move-in Completed	Quarter 3 2026	
2: System Readiness for Marine Division	System Update Completion	By Quarter 2 2026	
	Staff Training Completion		
	Process time of Marine-related citations	Within 48 Hours	
3: Improve Case flow and Absentia Options	Expand online processing Options	By Quarter 1 2026	
	Increase online resolutions	Increase 10% by end of 2026	

520 - Municipal Court					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		521,081	547,803	415,959	423,537
PURCHASED/CONTRACTED SERVICES					
01-520-63260	Registration Fees/Tuition	1,895	2,550	2,550	2,550
01-520-64421	Equipment Rental	2,201	2,785	2,200	2,200
01-520-65310	Telephone	1,156	1,202	1,350	1,350
01-520-65810	Meals/Lodging/Travel	0	0	200	200
01-520-68110	Miscellaneous	118	418	540	540
TOTAL PURCHASED/CONTRACTED SERVICES		5,370	6,956	6,840	6,840
SUPPLIES					
01-520-64110	Water/Sewer	392	320	350	350
01-520-66112	Computer	2,400	0	0	0
01-520-66150	Supplies - Office	3,613	2,706	2,000	2,000
01-520-66165	Postage & Freight	1,293	1,440	800	800
01-520-66220	Electricity	3,000	3,120	3,800	3,800
01-520-66410	Books/Subscriptions	735	799	500	500
TOTAL SUPPLIES		11,432	8,384	7,450	7,450
TOTAL		537,883	563,143	430,249	437,827



ECONOMIC DEVELOPMENT & PUBLIC AFFAIRS DEPARTMENT

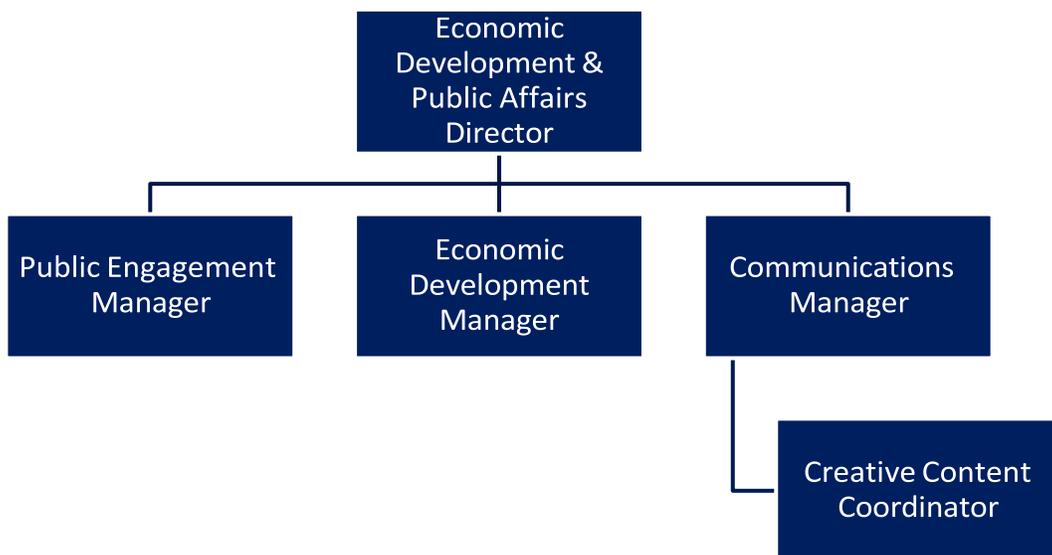


Economic Development & Public Affairs Department

Director	Blake Phelps
Department Description	The Economic Development & Public Affairs Department of Gulf Shores is committed to promoting sustainable community growth through four key areas: economic development, communications, public engagement, and legislative affairs. The Economic Development division focuses on attracting new businesses and supporting existing ones to create job opportunities and enhance the local economy. Communications efforts ensure residents receive clear and timely information about city initiatives, fostering transparency and community involvement. Public engagement initiatives encourage citizen participation in local decision-making, ensuring diverse voices contribute to the city's future. Meanwhile, the legislative affairs function advocates for Gulf Shores at regional, state, and federal levels, influencing policies that benefit the community. In summary, this department plays a critical role in creating a vibrant, engaged, and economically resilient Gulf Shores, enhancing the overall quality of life for residents and businesses alike.
Mission	The mission of the Economic Development & Public Affairs Department of Gulf Shores is to enhance the quality of life for our residents and businesses by fostering sustainable economic growth, promoting transparent communication, encouraging active citizen engagement, and advocating for the community's interests. Through collaborative efforts, we strive to create a vibrant, resilient, and inclusive environment that empowers all members of the Gulf Shores community.

Total Employees	2025 Budget	2026 Budget
5	\$1,023,380	\$984,937

Organizational Chart



Economic Development & Public Affairs Programs

EDPA1: Branding and Special Projects

The Brand Management program supports the development, refinement, and consistent application of the city's visual identity. This includes assisting with new or updated branding efforts, monitoring brand usage on the city fleet, and designing materials that align with established brand guidelines. The program ensures that all city communications and materials reflect a cohesive and professional image, enhancing public recognition. Staff work closely with various departments to provide brand support for events, campaigns, and initiatives, ensuring that the city's visual identity is maintained across all platforms and media. This program also provides support for city-wide special projects that require cross-department collaboration and strategic planning. It includes efforts such as compiling capital project books, maintaining GIS project maps, and contributing to long-term visioning documents and planning initiatives. The program also coordinates with external partners and stakeholders to align project goals and resources.

EDPA2: Communications

The Communications program manages internal and external communications to keep residents informed and engaged. This includes overseeing website content and design, producing social media content, and publishing a monthly newsletter featuring city news and project updates. The program also captures photos and videos of capital projects and community events and operates the City's mass notification system to distribute timely updates via text and email. Staff monitor public feedback, assist with emergency communications, and support department heads and the Mayor's Office with messaging, press releases, and communication strategies for key initiatives. Additionally, the program develops communication plans for major projects and initiatives, ensuring consistent and effective messaging across all channels and manages media inquiries and facilitates accurate, timely communication between the city and the press. This includes coordinating interviews, preparing department heads with talking points, and maintaining up-to-date media contact lists. The program also assists the Airport Authority and Gulf Shores City Schools with press release development and media coordination as needed. Staff monitor media coverage and respond to misinformation, ensuring that the city's perspective is accurately represented. By fostering positive relationships with the media, the program helps build public trust and transparency.

EDPA3: Economic Development

This program works to promote Gulf Shores as a strong location for business and development. It includes market analysis to identify opportunities, relationship-building with local businesses and economic development organizations and provides a point of contact for business-related inquiries. The program also supports business retention and expansion efforts, working with existing businesses to address their needs and facilitate growth. By fostering a business-friendly environment and promoting the city's assets, the Economic Development Program helps attract new investments and create job opportunities for residents.

EDPA4: Legislative Affairs

This program represents the city’s legislative priorities and maintains relationships with local, state, and federal entities. It ensures City leadership and elected officials are informed of relevant policy developments and advocates for initiatives aligned with the city’s goals and mission. The program tracks legislative changes and provides analysis on how new laws and regulations may impact the city. Staff also coordinate with lobbyists and advocacy groups to advance the city's interests and secure funding for key projects. By maintaining strong legislative relationships, the program helps ensure that the city's voice is heard in policy discussions and decision-making processes.

EDPA5: Public Engagement

The Public Engagement program facilitates communication between the city and residents through a variety of tools and events. This includes an online platform for submitting concerns, annual and project-specific public meetings, and citywide or initiative-based surveys to gather input and assess satisfaction. The program also coordinates events to recognize key project milestones, responds to public inquiries directed to the Mayor or Executive Office, manages proclamation requests, and supports youth education initiatives such as the Junior City Council and community service days in partnership with local schools. By actively engaging with the community, the program helps ensure that residents' voices are heard and their needs are addressed in city planning and decision-making.

Program Costs	
Program:	2025 Total Costs
Branding & Special Projects	\$ 155,289.05
Communications	\$ 199,695.48
Economic Development	\$ 431,940.34
Legislative Affairs	\$ 26,319.04
Public Engagement	\$ 96,378.96
Grand Total	\$ 909,622.87

FY 2025 Accomplishments

- The Embassy Suites Gulf Shores Beach Resort opened its doors in July. This public-private partnership represents over \$130 million in private investment in the heart of the City's beach district. The mixed-use project features a full-service hotel, 15,000-square feet of premier conference/meeting space, multiple food and beverage outlets and street-level retail which will provide a significant economic boost for local businesses year-round.
- The City was awarded a \$3.6 million GOMESA grant to construct its Waterway Village Pedestrian Plazas project. These new spaces will serve as a vibrant community hub, creating accessible public areas at the north and south landings of the new pedestrian bridge. The north plaza will begin at East 25th Ave. and East 2nd St., while the south plaza will start at East 2nd St. and East 22nd Ave. Planned features include access to local businesses, restrooms, sidewalks, shade trees, seating and viewing areas, and event spaces.
- We successfully completed the first full year of the Junior City Council program. Thirteen students participated in this immersive civic experience, gaining firsthand knowledge of how local government operates. Their year culminated in organizing and hosting the program's first Spring Market, which was a resounding success and a testament to their leadership and teamwork.
- The city's website is fully compliant with the Department of Justice's ADA ruling that will go into effect in 2026. Through the implementation of AudioEye, we enhanced the digital experience for all users, making our online presence more accessible to individuals with disabilities.
- We hosted and supported a variety of input meetings and community events designed to foster engagement and collaboration. Some of these included the Business Stakeholder Meeting, the Gulf Shores Gives Back initiative, the Justice Center Groundbreaking Ceremony, and our support in launching the Eco Center Opening. Each event provided valuable opportunities for residents and stakeholders to connect with city leadership and contribute to shaping our community's future.
- We were proud to launch the city's first Nonprofit Grants Program, designed to support organizations that provide a direct impact to the Gulf Shores community. This fall, we completed our inaugural grant cycle, awarding \$2,000 each to five local nonprofit organizations. This program reflects our commitment to empowering community partners and investing in initiatives that align with the city's values and priorities.
- After years of collaboration, the first Vision 2035 draft was completed, reflecting extensive input from both the community and city staff. Through a series of public meetings, workshops, and internal planning sessions, we gathered valuable insights that helped shape a shared vision for the future of Gulf Shores.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced staff with diverse skillsets. • Strong relationships with local media and communications partners. • Strong relationships with State and Federal legislative delegation. • Ability to operate communications resources remotely. • Consistent messaging and information across all channels managed by department. • Overall high citizen satisfaction and engagement rate. 	<ul style="list-style-type: none"> • Dependence on other departments/partners for timely, critical and reliable information. • Website user experience could be improved. • Somewhat seasonal, tourism-based economy. • Limited staff. • Disconnected office space. • Education challenges due to high visitor turnover.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Expand new communications tools. • Provide innovative website tools for citizens. • Enhance communications/media tracking and reporting. • Build stronger relationships with business community. • Expand community outreach opportunities. 	<ul style="list-style-type: none"> • Interruption of digital communications tools due to weather/emergencies. • Social media misinformation can cause confusion. • Changes in project scope, schedules and budgets. • Overcommunication/public information fatigue. • Social media/communications channels managed by other departments.

2026 Objectives

Objective 1: Increase Communications Reach by 15%

The department will work to enhance the city’s social media presence by creating and sharing engaging content across all platforms, focusing on timely updates, community highlights, and especially two-way communication and track social media interactions to monitor the success of this. The team will also develop and distribute a monthly e-newsletter and a biannual or quarterly printed newsletter with a 50% open rate to keep all Gulf Shores residents and businesses informed about city news, upcoming projects, and community events. Last, the team will develop and install project signage at 100% of major city projects with project renderings, a clear project name, and a QR code linking to detailed information on the city website by the end of 2026.

Objective 2: Increase Community Engagement by 15%

To increase community engagement, the department will create at least 2 new education programs to allow residents to gain a better understanding of city services and find new and better ways to foster open in which number of programs hosted and attendance will be tracked. Additionally, to improve two-way communication between residents, businesses, and City staff or officials, city staff will implement a “You said, We Did” reporting system that summarizes resident input and shows how it shaped outcomes. Resident submissions and response times will be tracked. Overall, these efforts will result in increased community engagement of 15%.

Objective 3: Increase Local Tax Revenues by 2%

To increase local tax revenues, the Economic Development Department will conduct market research to identify gaps and/or leakage in restaurant/retail segments and meet with existing businesses to explore opportunities for them to expand and serve these needs and develop and market new development opportunities on public and/or private properties to fill gaps in our market and/or grow targeted commercial districts. The result will be increased local tax revenues of 3%.

Objective 4: Strengthen Engagement with Legislative Delegation

The department will strengthen engagement with legislators by holding monthly meetings with local legislators and lobbyists to ensure the City’s interests are actively represented and advanced. The department will track, monitor and analyze relevant legislation and potential impacts to the city and generate a monthly status report.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase Communications Reach	Monthly Social Media Shares	Increase by 15%	EDPA 6: Public Engagement
	Distribution of Newsletter	At least biannually	
	Newsletter Open Rate	50%	EDPA2: Communications
	Major Project QR Code Signage	Installed at 100% of projects by end of 2026	
2: Increase Community Engagement	Community Engagement (Survey participation, public input)	Increase by 15%	EDPA 6: Public Engagement
	Implement stakeholder information programs	Implement at least 2 by end of 2026	
	Implementation of the You Said, We Did” Report	Establish by end of 2026	EDPA2: Communications
3: Increase Local Tax Revenue	Conduct Market Study	Quarter 1 2026	ECPA3: Economic Development
	Increase tax revenue	2%	
4: Strengthen Engagement with Legislative Delegation	Increase Legislative Meetings	Host 1 per month	EDPA2: Communications
	Generate a monthly status report of legislation	Publish 1x month	

502 - Economic Development & Public Affairs					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		-	-	439,730	518,287

PURCHASED/CONTRACTED SERVICES					
01-502-63260	Registration Fees/Tuition	-	-	10,000	10,000
	3CMA Membership (1,200)				
	EDAA Conferences (1,200)				
	EDAA Membership (1,000)				
	Government Communications 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	90,000	279,000
	Christie Strategy Group (48,000)				
	Economic/Market Analysis (80,000)				
	Resident Satisfaction Survey (25,000)				
	The Waterway Wayfinding Signage Design (50,000)				
	Van Scoyoc (66,000)				
	Video/Photography Services (10,000)				
01-502-64324	R & M - Equipment	0	0	0	0
01-502-64421	Equipment Rental	0	0	0	3,500
	Printer (3,000)				
	Water Service (500)				
01-502-65310	Telephone	0	0	0	0
01-502-65460	Public Relations/Advertising	-	-	397,500	72,500
	Branding Initiatives (8,000)				
	Citizen Academy (10,000)				
	Groundbreaking/Ribbon Cutting Ceremonies (8,000)				
	Gulf Shores Gives Back (4,000)				
	Junior City Council (10,000)				
	Paid Media/Advertising (5,000)				
	Quarterly Mailers (15,000)				
	Town Halls/Community Meetings (12,500)				
	Remove HOMF expenses (-320,000)				
01-502-65810	Meals/Lodging/Travel	0	-	14,100	15,100
	EDAA Conference Travel/Meals (5,200)				
	Gov Communications Travel/Meals (4,350)				
	ICMA Travel/Meals (2,450)				
	ICSC Travel/Meals (2,100)				
	Mileage Reimbursement (2,000)				
01-502-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES				511,600	380,100

SUPPLIES					
01-502-66150	Supplies - Office	0	0	0	5,500
01-502-66165	Postage & Freight	0	-	0	0
01-502-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	-	19,700	10,200
	A/V Equipment (1,500)				
	Camera (1,500)				
	Camera Lens (1,000)				
	Ceremonial Podium (2,000)				
	Gimbal (500)				

502 - Economic Development & Public Affairs					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Office Furniture (3,000)				
	Studio Furniture/Equipment (2,500)				
	Tripod (200)				
01-502-66410	Books/Subscriptions	0	-	52,350	70,850
	Canva (250)				
	Envato (250)				
	Flowcode (750)				
	Google Photo Storage (100)				
	Grammarly/Editing (1,250)				
	Later (500)				
	Media Monitoring Platform (20,000)				
	Newsletter Platform (4,000)				
	Placer AI (25,000)				
	Public Engagement/Social Media Platform (20,000)				
TOTAL SUPPLIES				72,050	86,550
TOTAL		0	0	1,023,380	984,937



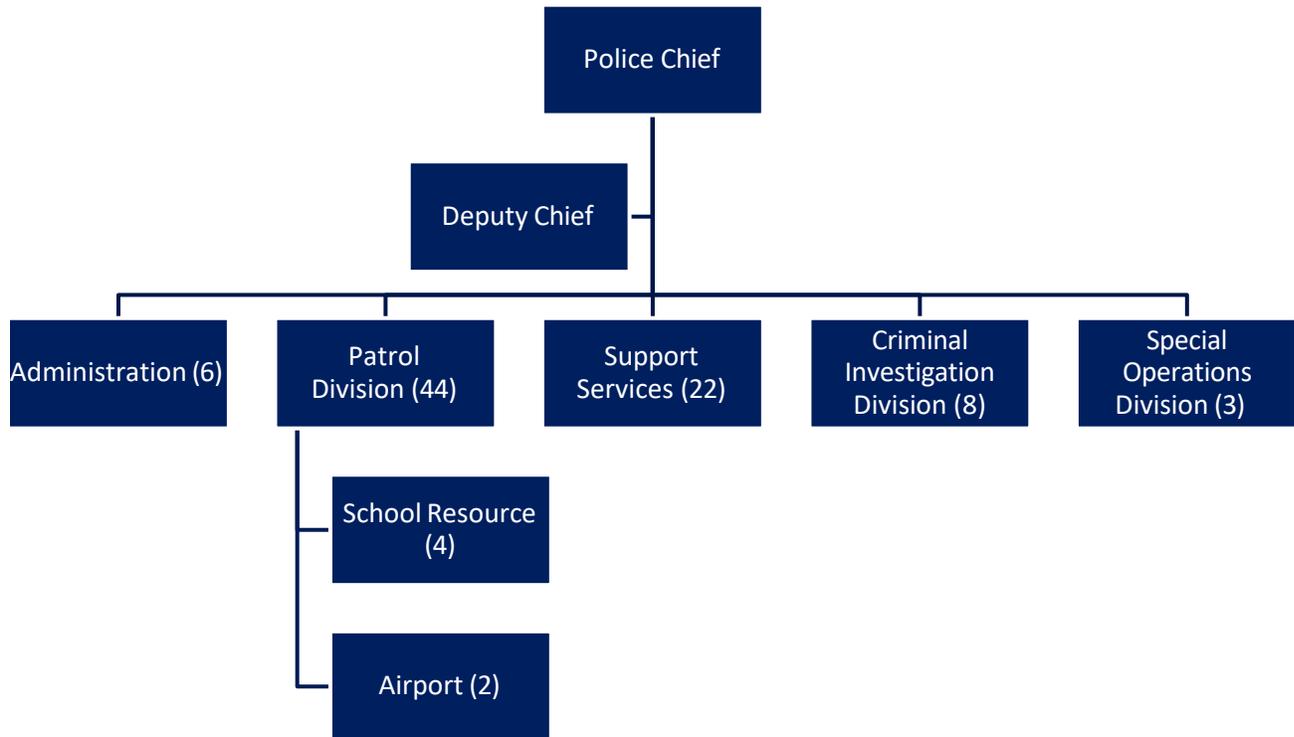
POLICE DEPARTMENT



Police Department

Director	Police Chief Dan Netemeyer	
Department Description	<p>The Police Department is comprised of multiple divisions which include Support Services, Criminal Investigations Division, Patrol, and Special Operations. The Police Department works to serve, protect, and enhance the quality of life for residents and guests in the City of Gulf Shores and to be a model law enforcement agency viewed internally and externally as professional, enthusiastic, trustworthy and at the forefront of the police profession. The main goals of the Police Department include protecting life and property, responding to calls for service, protecting constitutional guarantees, proactively enforcing the law, preventing crime, traffic safety, investigating crime, assisting in prosecution, promoting community partnerships, solving problems, maintaining public confidence in the Department.</p>	
Mission	<p>To serve, protect, and enhance the quality of life for residents and visitors through innovative policing and equal protection under the law.</p>	
Total Employees	2025 Budget	2026 Budget
91	\$9,111,065	\$10,292,834

Organizational Chart



Police Department Programs

GSPD1: Administration

This program includes executive leadership and budget creation and analysis. Executive leadership provides oversight to all divisions within the department and is responsible for developing policy and procedure in accordance with local, state, and federal law. They act as a liaison between city leadership and the Police Department to ensure the vision of the city is implemented while maintaining a high level of citizen satisfaction. Budget Analysis is the process of overseeing the creation of the budget and procurement of goods and services to ensure each division, and its respective programs have the necessary equipment, supplies, and services while following city and state procurement guidelines and being fiscally responsible with public funds.

GSPD2: Airport Services

The Police Department provides security and emergency law enforcement response to the Gulf Shores International Airport at Jack Edwards Field in accordance with Title 49, Code of Federal Regulations, Part 1542. This service will continue to expand as the airport continues to grow and change to accommodate new services and locations.

GSPD3: Investigation

The Police Department conducts general investigations into all property crimes, traffic homicides, and various crimes committed against other people. Activities within this program include investigation of the crime, victim and witness coordination, court proceedings, and digital forensics as outlined by Gulf Shores Police policies and state statutes. The Police Department manages, and safeguards all seized and recovered property and evidence. This includes retrieving and cataloging the property, storing the property securely, and disposing of items that are no longer needed. Items may be returned, destroyed, or disposed of as per state and federal law

GSPD4: Detention

Detention involves managing the process of arrestees from intake to rehabilitation. This includes processing arrestees, administering any necessary tests or investigations, arranging pre-trial housing, maintaining the jail, and providing court security. Additionally, the Gulf Shores Police department has partnered with a local ministry to provide Operation Lost Sheep, which helps mentor and provide guidance to individuals and helps make a positive impact in their lives.

GSPD5: General Patrol

The Gulf Shores Police Department is the primary provider of proactive law enforcement. The Baldwin County Sheriff's Office and Alabama Law Enforcement Agency are also able to provide proactive law enforcement in our jurisdiction. General patrol activities include service call response, proactive patrol to detect crime, close patrol of high crime areas, and community assistance which is outlined in Gulf Shores Police Department's policies.

GSPD6: Police Records

The Police Records Program assists the public by providing various reports and records upon request and maintaining the records database. Records employees perform a variety of tasks including greeting citizens, providing copies of records as requested, entering citations and records into city databases, and collecting and entering data from police reports into the database to maintain accurate crime information.

GSPD7: School Resources

The Police Department provides Gulf Shores City Schools with School Resource Officers (SRO) as required to provide security at all campuses and athletic events. These officers also prioritize community relations and investigate juvenile crimes as required by Alabama Code.

GSPD8: Specialized Patrol

Specialized Patrol provides enhanced crime protection in specific areas. Examples include cases involving the trafficking of drugs, firearms, or humans. The activities within Specialized Patrol include criminal patrol, traffic unit, marine unit, unmanned aerial vehicle (drone), beach patrol, search and recovery dive team, and the K9 unit. The SWAT Team handles high-risk situations beyond typical emergency calls for service such as active shooters, barricaded suspects, hostage situations, and high-risk warrant service.

GSPD9: Support Services

The Police Department's Support Services Program plays a vital role in supporting public safety and operational efficiency. The Community Service Program addresses lower risk calls and tasks, with officers enforcing beach and parking ordinances, assisting patrol units, and managing traffic at school zones, accident scenes, and special events. They also provide animal control services when needed. The Communications Program ensures effective sharing of information between the department, citizens, and other law enforcement agencies. It handles calls for service, supports law enforcement operations, and maintains compliance with systems like the Alabama Criminal Justice Information System (ACJIS) and the National Crime Information Center (NCIC). Meanwhile, the Police IT Team manages critical technology infrastructure, ensuring minimal service disruptions, repairing equipment, and supporting investigations through data management and analytical reporting.

GSPD10: Special Operations

The Special Operations Program integrates advanced training, event support, internal oversight, community engagement, and operational logistics to enhance public safety and trust. Officers undergo rigorous state and federally guided training, including firearms handling and policy compliance. The department plays a key role in planning and securing special events, ensuring public safety through proactive measures. Internal Affairs conducts impartial investigations into officer conduct, upholding integrity and accountability. Through active media relations and community outreach programs like the Citizen's Academy and Law Enforcement United, the department fosters transparency and builds strong community ties. Additionally, the fleet management component ensures all police vehicles are properly equipped, maintained, and operationally ready, supporting the department's overall effectiveness in collaboration with the Public Works Department.

Program Costs

Programs:	2025 Total Costs
Administration	\$ 762,814.70
Airport	\$ 186,343.15
Detention	\$ 460,194.57
General Patrol	\$ 2,457,005.65
Investigation	\$ 1,084,084.79
Police Records	\$ 78,094.66
School Resource	\$ 493,931.24
Special Operations	\$ 810,537.11
Specialized Patrol	\$ 2,335,345.56
Support Services	\$ 1,099,578.57
Grand Total	\$ 9,767,930.00

FY 2025 Accomplishments

- Conducted a Threat Assessment for the Mardi Gras Parade and implemented changes in conjunction with other city departments which made this year's parade safer than previous years
- Set forth aggressive changes in the Spring Break strategy which ended the streak of Spring Break shootings which occurred in the previous two years in the beach area
- Set forth changes in security operations for the Sand in my Boots Music Festival which drew praise from the community and made for a safer, more relaxed environment for festival goers
- Once again received a citizens approval rating which is significantly higher than nationwide numbers and numbers in the Southeast region of the United States
- Selected, trained, and implemented a Marine Unit to patrol the waterways of Gulf Shores making them safer for recreational and commercial vessels
- Selected, trained and implemented an Airport Unit to be assigned to the Gulf Shores International Airport to work in conjunction with TSA for traveler and airport safety
- Significant internal changes focused on employee well-being which led to a significant increase in employee morale and longevity
- Trained Bicycle Unit Instructors in order to expand the Bicycle Unit to create a more diverse response to calls

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Supportive city government • Strong community support • High-quality personnel • Community Engagement Programs • Consistent resources to perform necessary job functions • Focused on seeking quality training for personnel • Desirable work location 	<ul style="list-style-type: none"> • Limited opportunities for growth in all divisions • Needed improvements in data analysis for identifying “hotspots” and resident transparency • Potential safety issues relating to Detention Center staffing and working conditions • Community growth is placing additional demand on Community Service Officer program • Limited peer support resources and chaplain program • Department wide leadership training to create consistency and employee enrichment • Adequate compensation for specialized assignments
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • New Justice Center will create a more efficient and effective department <ul style="list-style-type: none"> ○ All department resources under one roof ○ Proper storage of department resources which will prolong usefulness ○ Opportunity to host more relevant training which will enhance the overall delivery of police services to the community ○ Safety enhancements for employees in all divisions ○ Ability to conduct community meetings • Realignment of resources to more effectively and efficiently enforce laws and provide police services to the community • Administrative changes which will focus on crime prevention and nuisance-based threats to the community 	<ul style="list-style-type: none"> • Special events which create soft targets for would be terrorists • Nuisance-based quality of life issues for residents • Increased instances of juvenile crime relating to weapon possession • Tourists whose values are not aligned with the Gulf Shores way of life • Traffic congestion which impacts response time

2026 Objectives

Objective 1: Maintain Small-Town Quality of Life

The Gulf Shores Police Department will work to maintain a small-town quality of life with regard for public safety for residents in accordance with the Vision 2035 community initiative while effectively addressing the threats posed by visitors to the city by attending at least 5 community events, monitoring social media and increasing proactive enforcement efforts. The result of this will be an increase in the proportion of proactive enforcement vs. crime rate by 5%, as well as a reduction in traffic accidents by 5%.

Objective 2: Improved Call Response

The Police Department will establish a sincere response to all calls for service regardless of severity and create a satisfactory outcome for all parties involved while protecting constitutional rights and civil liberties. To do this it will reinforce professionalism, visibility and thoroughness by prioritizing all types of calls and going “back to the basics”. This will result in an increased number of nuisance abatement calls resolved by 5% and increased the number of beach violations by 5%.

Objective 3: Improve Working Environment

The Police Department will further establish a work environment for employees which provides relevant training and to monitor employee wellness needs so necessary resources can be made available when employees become vulnerable by re-establishing chaplain Program and continuing DREAM4 leadership training. The result of this will improve usage of employee wellness services by 5%, increase training hours per employee by 3%, and improve employee morale (baseline will be established).

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Maintain Small-Town Quality of Life	Attend at least 5 community events	Attend 5 events by end of 2026	GSPD10: Special Operations
	Proactive Enforcement vs. Crime Rate	Increase by 5%	
	Traffic Accidents	Decrease by 5%	
2: Improved Call Response	Nuisance Abatement Calls Resolved	Increase by 5%	GSPD8: Specialized Patrol
	Beach Violations Addressed	Increase by 5%	
3: Improve Working Environment and Employee Well-Being	Re-establish the Chaplain Program	By Q1 2026	GSPD1: Administration
	Increase Employee Morale	Establish a Baseline	
	Employee Wellness Services Usage	Increase by 5%	
	Increase training Hours Per Employee	Increase by 3%	

Police Department					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
524	Airport	0	0	0	222,746
525	School	0	0	0	447,896
526	Special Operations	0	0	0	614,783
527	Investigations	0	0	0	967,753
528	Support Services	0	0	0	1,401,222
529	Patrol	0	0	0	4,756,771
530	Administration	9,005,609	10,302,433	9,111,065	1,881,663
TOTAL		9,005,609	10,302,433	9,111,065	10,292,834

524 - Police Airport					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL					182,496
PURCHASED/CONTRACTED SERVICES					
01-524-63260	Registration Fees/Tuition	0	0	0	1,293
01-524-64324	R & M - Equipment	0	0	0	1,687
01-524-64330	ContractServices	0	0	0	2,823
01-524-64383	R & M - Vehicle	0	0	0	3,375
01-524-64421	Equipment Rental	0	0	0	337
01-524-65310	Telephone	0	0	0	1,687
01-524-65810	Meals/Lodging/Travel	0	0	0	2,306
01-524-68110	Miscellaneous	0	0	0	2,700
TOTAL PURCHASED/CONTRACTED SERVICES					16,208
SUPPLIES					
01-524-66112	Computer, Software & Equipment	0	0	0	900
01-524-66150	Supplies - Office	0	0	0	337
01-524-66155	Supplies - Operating	0	0	0	2,250
01-524-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	11,568
01-524-66185	Supplies - Training	0	0	0	2,092
01-524-66195	Uniform Rental/Purchases	0	0	0	1,833
01-524-66260	Fuel, Oil & Lubricants	0	0	0	5,062
TOTAL SUPPLIES					24,042
TOTAL		0	0	0	222,746

525 - Police School Resource					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL					368,568
PURCHASED/CONTRACTED SERVICES					
01-525-63260	Registration Fees/Tuition	0	0	0	2,581
01-525-64324	R & M - Equipment	0	0	0	3,367
01-525-64330	ContractServices	0	0	0	5,634
01-525-64383	R & M - Vehicle	0	0	0	6,735
01-525-64421	Equipment Rental	0	0	0	673
01-525-65310	Telephone	0	0	0	3,367
01-525-65810	Meals/Lodging/Travel	0	0	0	4,602
01-525-68110	Miscellaneous	0	0	0	5,388
TOTAL PURCHASED/CONTRACTED SERVICES					32,347
SUPPLIES					
01-525-66112	Computer, Software & Equipment	0	0	0	1,796
01-525-66150	Supplies - Office	0	0	0	673
01-525-66155	Supplies - Operating	0	0	0	4,490
01-525-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	23,086
01-525-66185	Supplies - Training	0	0	0	4,175
01-525-66195	Uniform Rental/Purchases	0	0	0	3,659
01-525-66260	Fuel, Oil & Lubricants	0	0	0	9,102
TOTAL SUPPLIES					46,981
TOTAL		0	0	0	447,896

526 - Police Special Operations					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	0	289,244
PURCHASED/CONTRACTED SERVICES					
01-526-63260	Registration Fees/Tuition	0	0	0	8,400
01-526-64324	R & M - Equipment	0	0	0	10,951
01-526-64330	ContractServices	0	0	0	33,335
	Allocated as a percent (18,335)				
	Medical Services for Jail (15,000)				
01-526-64383	R & M - Vehicle	0	0	0	21,915
01-526-64421	Equipment Rental	0	0	0	2,191
01-526-65310	Telephone	0	0	0	10,957
01-526-65810	Meals/Lodging/Travel	0	0	0	14,975
01-526-68110	Miscellaneous	0	0	0	17,532
TOTAL PURCHASED/CONTRACTED SERVICES					120,256
SUPPLIES					
01-526-64110	Water/Sewer	0	0	0	1,590
01-526-64211	Refuse Collection	0	0	0	376
01-526-66112	Computer, Software & Equipment	0	0	0	5,844
01-526-66150	Supplies - Office	0	0	0	2,191
01-526-66155	Supplies - Operating	0	0	0	48,310
01-526-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	75,120
01-526-66185	Supplies - Training	0	0	0	13,587
01-526-66195	Uniform Rental/Purchases	0	0	0	11,907
01-526-66220	Electricity	0	0	0	15,486
01-526-66260	Fuel, Oil & Lubricants	0	0	0	30,872
TOTAL SUPPLIES					205,283
TOTAL		0	0	0	614,783

527 - Police Criminal Investigations					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL					790,947
PURCHASED/CONTRACTED SERVICES					
01-527-63260	Registration Fees/Tuition	0	0	0	5,169
01-527-64324	R & M - Equipment	0	0	0	6,742
01-527-64330	ContractServices	0	0	0	11,281
01-527-64383	R & M - Vehicle	0	0	0	13,485
01-527-64421	Equipment Rental	0	0	0	1,348
01-527-65310	Telephone	0	0	0	6,742
01-527-65810	Meals/Lodging/Travel	0	0	0	9,215
01-527-68110	Miscellaneous	0	0	0	10,788
TOTAL PURCHASED/CONTRACTED SERVICES					64,770
SUPPLIES					
01-527-64110	Water/Sewer	0	0	0	1,030
01-527-64211	Refuse Collection	0	0	0	231
01-527-66112	Computer, Software & Equipment	0	0	0	3,596
01-527-66150	Supplies - Office	0	0	0	1,348
01-527-66155	Supplies - Operating	0	0	0	8,990
01-527-66158	Special Law Enforcement	0	0	0	2,000
01-527-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	46,223
	4- Gun Safes (2,000)				
	Annual Baseline (32,153)				
	Celbrite Kit (Phone Unlock) (4,200)				
	CID Technology (6,120)				
	WiFi Range Ext (Throw Cam) (1,750)				
01-527-66185	Supplies - Training	0	0	0	12,536
01-527-66195	Uniform Rental/Purchases	0	0	0	7,326
01-527-66220	Electricity	0	0	0	9,529
01-527-66260	Fuel, Oil & Lubricants	0	0	0	19,227
TOTAL SUPPLIES					112,036
TOTAL		0	0	0	967,753

528 - Police Support Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	0	1,204,143
PURCHASED/CONTRACTED SERVICES					
01-528-63260	Registration Fees/Tuition	0	0	0	7,751
01-528-64330	ContractServices	0	0	0	16,917
01-528-64383	R & M - Vehicle	0	0	0	5,000
01-528-64421	Equipment Rental	0	0	0	2,022
01-528-65310	Telephone	0	0	0	10,110
01-528-65810	Meals/Lodging/Travel	0	0	0	5,000
01-528-68110	Miscellaneous	0	0	0	16,176
TOTAL PURCHASED/CONTRACTED SERVICES					62,976
SUPPLIES					
01-528-64110	Water/Sewer	0	0	0	1,478
01-528-64211	Refuse Collection	0	0	0	347
01-528-64324	R & M - Equipment	0	0	0	10,110
01-528-66112	Computer, Software & Equipment	0	0	0	5,392
01-528-66150	Supplies - Office	0	0	0	2,022
01-528-66155	Supplies - Operating	0	0	0	13,480
01-528-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	39,310
01-528-66185	Supplies - Training	0	0	0	8,360
01-528-66195	Uniform Rental/Purchases	0	0	0	10,986
01-528-66220	Electricity	0	0	0	14,288
01-528-66260	Fuel, Oil & Lubricants	0	0	0	28,330
TOTAL SUPPLIES					134,103
TOTAL		0	0	0	1,401,222

529 - Police Patrol					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	0	3,893,513

PURCHASED/CONTRACTED SERVICES					
01-529-63260	Registration Fees/Tuition	0	0	0	27,781
01-529-64324	R & M - Equipment	0	0	0	36,235
01-529-64330	ContractServices	0	0	0	11,631
01-529-64383	R & M - Vehicle	0	0	0	87,685
01-529-64421	Equipment Rental	0	0	0	1,183
01-529-65310	Telephone	0	0	0	36,235
01-529-65810	Meals/Lodging/Travel	0	0	0	49,519
01-529-66102	Animal Control	0	0	0	3,000
01-529-68110	Miscellaneous	0	0	0	57,972
TOTAL PURCHASED/CONTRACTED SERVICES					311,241

SUPPLIES					
01-529-64110	Water/Sewer	0	0	0	4,981
01-529-64211	Refuse Collection	0	0	0	1,244
01-529-66112	Computer, Software & Equipment	0	0	0	19,324
01-529-66131	Parking Meter Supplies	0	0	0	2,000
01-529-66150	Supplies - Office	0	0	0	7,246
01-529-66155	Supplies - Operating	0	0	0	14,610
01-529-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	0	278,398
	1- Drone and Add-Ons	8,050			
	2- AED's	9,000			
	2- UTV's	50,000			
	20- Body Worn Cameras	41,000			
	3- Patrol Bikes	6,000			
	5- Weapons Replacement	15,000			
	Animal Control Fencing	2,000			
	Annual Baseline	102,248			
	Drug Test 5000	8,000			
	Drysuits for Dive Team	7,500			
	Duty Belt Upgrade	12,600			
	Ice Machine - PD Beach Precinct	2,500			
	Level 4 Bunker Shield	7,500			
	SWAT Trailer Upfit	5,000			
	Underwater Metal Detector	2,000			
01-529-66185	Supplies - Training	0	0	0	44,931
01-529-66195	Uniform Rental/Purchases	0	0	0	39,375
01-529-66220	Electricity	0	0	0	51,208
01-529-66260	Fuel, Oil & Lubricants	0	0	0	88,700
TOTAL SUPPLIES					552,017

TOTAL		0	0	0	4,756,771
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Department: 530 - POLICE - ADMINISTRATIVE					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		7,282,400	7,743,109	6,824,554	1,488,353

PURCHASED/CONTRACTED SERVICES					
01-530-51068	Contract Labor	52,821	61,095	80,000	80,000
01-530-63260	Registration Fees/Tuition	48,815	47,695	57,500	79,525
	Annual Baseline (4,525)				
	Dream 4 (22,500)				
	Leadership Training (3,500)				
	VITAL Exam Mental Health Clinician (49,000)				
01-530-64324	R & M - Equipment	52,048	55,132	64,051	5,908
01-530-64330	ContractServices	32,688	51,016	91,500	9,879
01-530-64383	R & M - Vehicle	100,049	112,070	100,000	11,805
01-530-64421	Equipment Rental	8,473	7,839	10,000	7,246
01-530-65310	Telephone	61,034	62,425	70,000	5,902
01-530-65311	Internet Service	80	303	500	500
01-530-65810	Meals/Lodging/Travel	68,307	84,703	102,350	16,883
01-530-66102	Animal Control	1,100	1,000	3,000	0
01-530-68110	Miscellaneous	89,204	107,727	115,000	9,444
01-530-68210	Credit Card Fees	912	56,004	50,000	50,000
TOTAL PURCHASED/CONTRACTED SERVICES		515,531	647,008	743,901	277,092

SUPPLIES					
01-530-64110	Water/Sewer	3,601	3,501	5,000	921
01-530-64211	Refuse Collection	765	867	1,200	202
01-530-66112	Computer, Software & Equipment	29,009	29,018	36,600	3,148
01-530-66131	Parking Meter Supplies	318	1,897	2,000	0
01-530-66150	Supplies - Office	10,384	14,484	15,000	1,183
01-530-66155	Supplies - Operating	74,480	83,117	90,000	7,870
01-530-66158	Special Law Enforcement	705	0	2,000	0
01-530-66165	Postage & Freight	1,407	970	2,500	2,500
01-530-66170	Furn,Equip,Fixt,SmTools<\$50,000	193,814	202,218	494,160	40,465
	Annual Baseline (10,465)				
	Community Outreach Supplies (15,000)				
	Firearms Range Enclosure (15,000)				
01-530-66185	Supplies - Training	65,477	83,963	93,200	7,319
01-530-66195	Uniform Rental/Purchases	44,000	50,724	77,950	6,414
01-530-66210	Natural Gas	2,740	2,566	5,000	5,000
01-530-66220	Electricity	33,911	38,350	53,000	15,489
01-530-66260	Fuel, Oil & Lubricants	193,845	185,434	220,000	15,707
01-530-66410	Books/Subscriptions	16,309	347	10,000	10,000
TOTAL SUPPLIES		670,766	697,455	1,107,610	116,218

CAPITAL OUTLAY					
01-530-80504	Vehicles (12)	536,913	791,612	435,000	0
01-530-80748	Tasers (2)	0	313,278	0	0
01-530-80838	Furniture & Equipment	0	109,971	0	0
TOTAL CAPITAL OUTLAY:		536,913	1,214,861	435,000	0

TOTAL		9,005,609	10,302,433	9,111,065	1,881,663
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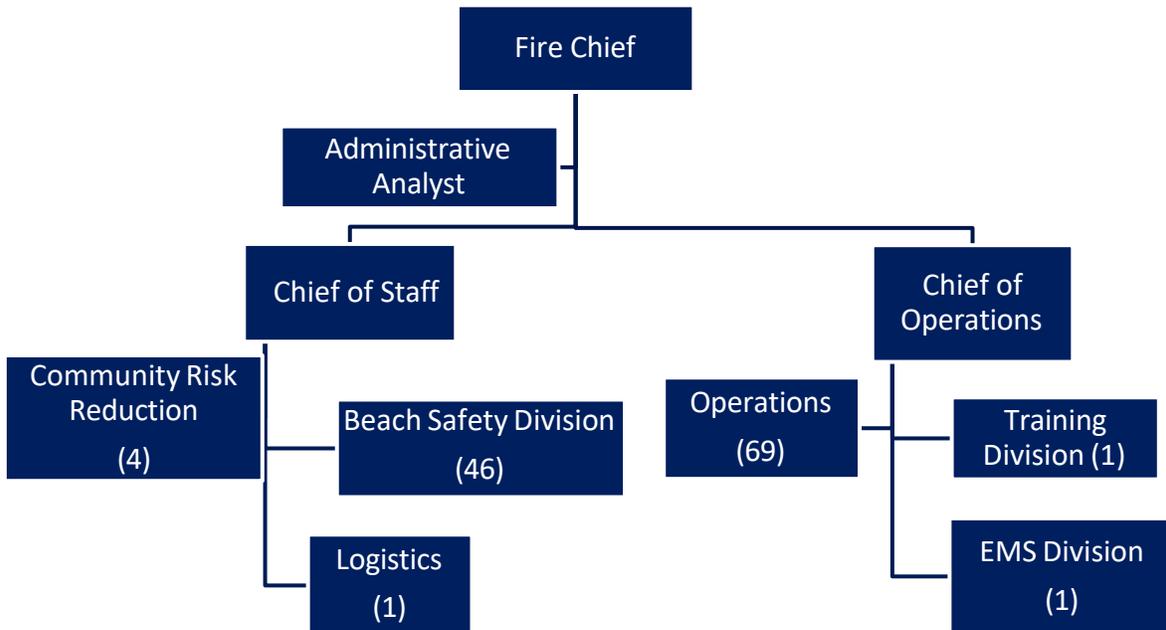
FIRE RESCUE DEPARTMENT



Fire Rescue Department

Director	Fire Chief Mark Sealy	
Department Description	<p>Gulf Shores Fire Rescue has evolved to meet the many needs of its residents and visitors. Advanced Life Support Engines, an industry-leading ISO 1 classification, and an unmatched enthusiasm among its members have served the citizens and visitors of Gulf Shores very well. Today, Gulf Shores Fire Rescue sits on the threshold of becoming one of the elite Fire Rescue Departments in the country. Under the current administration, the City of Gulf Shores has prepared itself for a very exciting future. Vision 2025 has proven to be a roadmap to greatness, and current visionary meetings are taking place to guide the city into a promising future. Gulf Shores Fire Rescue will be positioned to protect our citizens to the best of our ability. The combination of solid city leadership and the enthusiasm and passion of GSFR personnel will create a department that other organizations attempt to model themselves after.</p>	
Mission	<p>Gulf shores fire rescue is committed to mitigating the challenges of fire, medical emergencies, beach rescue, hazardous materials, disaster preparedness, and community risk reduction while protecting our own physical and mental health.</p>	
Total Employees	2025 Budget	2026 Budget
126	\$9,645,719	\$10,952,213

Organizational Chart



Fire Department Programs

FIRE1: Administration

The Administration Program for the fire department acts as facilitators for all the things listed above and ensures that they continue to perform at the highest level. This is accomplished through countless hours of mentorship and policy review and leadership development. This division is made up of Fire Chief, Deputy Chief of Operations, Deputy Chief of Staff, Chief of Training, EMS Officer, Logistics Officer and Management Analyst. This division is responsible for providing a clear vision of our goals and maintaining an already high level of a culture of excellence. Every position listed has a specific role in ensuring the men and women that serve our public have the tools, knowledge and path of how to be successful as well as physically and mentally fit to have long healthy career and life.

FIRE2: Beach Rescue

The Beach Rescue Division is made up of 6 full-time personnel including 1 Beach Safety Chief, 5 lieutenants and 35 seasonal positions including lifeguards and beach rangers. These men and women are tasked with protecting over 10 miles of beach front and the dangers that come with it. During the season we staff 12 lifeguard stands with highly trained personnel all of them meeting the National USLA standard. Our guards are the front line of care when responding to EMS calls on the beach providing initial care until further help from our fire engines arrive. Of all the community risks within the city we have identified the dangers of rip currents as our number one threat and have put a lot of time into educating our beach goers about these risks. While patrolling the gulf waters, our lifeguards day in and day out are speaking with patrons at the beach about the potential dangers at the beach as well as promoting our BEach Safe program. We take public education a step further with a very proactive approach through our education programs at the high school as well as the Jr. Lifeguard Program. Both programs not only teach our children at young age what it takes to be a professional lifeguard but also the dangers of the water. Wildlife rescue also falls under the beach division as they are tasked with rescuing and recovering various types of wildlife on the beach and throughout our city.

FIRE3: Community Risk Reduction and Education

Community risk reduction and the office of the Fire Marshal identifies risks, threats, and hazards to enhance safety and reduce the occurrence of various incidents. Community risk reduction involves outreach to various groups within the city to spread awareness on fire prevention and safety, as well as other safety topics, such as recognizing the dangers of rip currents and swimming during unsafe conditions. This office also conducts inspections of all buildings in the city and reviews plans for fire code compliance.

FIRE4: Operations

The Operations Program delivers comprehensive emergency responses through highly trained personnel who provide critical medical care, fire suppression, and rescue services. EMS teams, composed of paramedics and EMTs, respond to a wide range of medical emergencies, such as cardiac arrest, trauma, and respiratory distress, which offers immediate on-scene care and safe transport to healthcare facilities. Simultaneously, the Fire Department operates five fully staffed (staff number varies by station/shift) stations across the city, responding to residential and commercial fires with rapid assessment, fire control, and life-saving rescue operations. To maintain peak readiness and the department's ISO 1 rating, all personnel undergo rigorous, ongoing training in firefighting, EMS, and specialized areas like lifeguarding and helicopter operations, ensuring compliance with national and state standards. The program also emphasizes strong collaboration with hospitals, healthcare providers, and other emergency services to ensure seamless coordination during critical incidents.

Program Costs

Program:	2025 Total Costs
Administration	\$ 834,294.17
Beach Rescue	\$ 1,098,818.43
Community Risk Reduction & Education	\$ 2,309,761.75
Operations	\$ 6,272,970.91
Grand Total	\$ 10,515,845.26

FY 2025 Accomplishments

- Hired an additional Fire Inspector to assist with business inspections, plans review, and community risk reduction.
- Development of fire alarm/elevator ordinance and daily fire alarm report.
- Completed the remodel of Station 4.
- Completed the Burn Building at the new Training Center (in-house).
- Completed pole barns at Station 3, 4, and the Training Center.
- Completed the storage room at Station 3 for firefighting gear.
- Ordered new gear washer/extractors for all stations.
- New breathing air compressors at stations.
- New Oxygen fill station at Station 1.
- Repaved the driveway at Station 3.
- New Squad Truck in-service and equipped.
- New full-face mask with communications for Dive Team.
- Applied for the Port Security grant for a new fire boat.
- Conducted 4,683 Community Outreach Contacts.
- 2 seasonal lifeguards graduated from the Paramedic program this summer.
- Purchased an additional cardiac monitor and Lucas device for the Beach Safety Division.
- Began manning the airport during flight operations.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Great customer service. • 99% compliance on fire run response times. • 82% of departments responders are paramedics. • We have some of the highest-level trained firefighters and lifeguards in the state. • High quality apparatus and equipment. 	<ul style="list-style-type: none"> • Unable to staff all lifeguard stands full time leaving areas of our beaches uncovered. • Unable to keep up with the rising demand for fire inspections due to the city’s growth. • Currently we are at the mercy of a private ambulance company to transport our citizens to a definitive care facility. We continue to receive less than adequate level of care as well as response times • We do a very good job training our people above the standard. Where we are lacking is having the ability to take care of them from a mental aspect due to the exposures and demands of this profession. • With the success of the airport the demand for fire coverage will increase, we are only able to satisfy the demands currently with this flight schedule.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Upstaff our full-time lifeguards to allow for better coverage of our beaches. • Upstaff our prevention and community risk reduction division to provide a more proactive response to emergency prevention. • To begin to have conversations about GSFR providing ALS transport for our citizens. • Investigate other options outside of our current EAP to provide mental health care for our public safety personnel. • With phase 2 of the airport already in conversation, we should think about having a permanently assigned crew with quarters on the airport. 	<ul style="list-style-type: none"> • Our greatest community risk is the threat of drowning on the beach. When towers are not covered that risk is increased greatly. • Not having the ability to be proactive with our inspections can be costly in many ways. Being unable to prevent fire hazards puts our citizens, business owners, and firefighters at greater risk for injury and property loss. • The biggest threat to us right now as it pertains to transport is the possibility of MedStar pulling out of the county leaving us without a way to adequately keep up with transporting our citizens and visitors. • Aging infrastructure. Fire Station #2 was recommended for replacement in the 2019 Matrix study. An additional Fire Station is needed on the north end of the city.

2026 Objectives

Objective 1: Increase Health and Wellness

Expand our ability to provide state-of-the-art mental wellness care to our responders by partnering with VitalExam to provide a mental health clinician dedicated to our Fire Department, Beach Rescue, and Police Department. Our responders face all the struggles that everyone does in this life. In addition, our responders are asked to see things that most people do have to see. We also ask them to work long shifts away from their families. We ask them to do these things and give them very little in terms of ways to cope with these additional stresses. EAP counselors know nothing about first responder PTSD. The state of Alabama does not recognize PTSD under workman's comp. Suicide rates among first responders have skyrocketed nationwide over the past few years.

Objective 2: Improve Facilities

Completion of the Training Center will be a top priority in 2026. We are well on our way to having a state-of-the-art training facility for our firefighters. We will complete the 4-story tower and the trench rescue prop in 2026, along with restrooms and other necessary items. In 2019, the City contracted with Matrix, who provided a building survey for all city structures. In that document, it was recommended that Fire Station 2 be replaced. That structure was built in the early 1980's and needs replacement. Discussions on when this should take place will occur in 2026. Discussion also needs to take place about the addition of new fire stations. Currently there is only one fire station north of the W.C. Holmes Bridge. With the addition of the new High School, and multiple residential developments in the works, now is the time to discuss the future location and timeline for new stations.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase Health and Wellness	Partner with VitalExam to provide mental health services	Establish January 2026	FIRE2: Beach Rescue
	Monitor number of contacts to provider	Establish Baseline in 2026	
	Monitor number of sick days used	Establish baseline 2026	FIRE4: Operations
2: Improve Facilities	Completion of the Training Center	Complete by end of 2026	FIRE4: Operations
	Discussion and plan for Replacement of Fire Station 2	Plan Completed by August 2026	
	Discussion and plan for additional Fire Station north of Holmes bridge	Plan Completed by August 2026	

535 - Fire Rescue Department					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		6,746,942	7,533,569	7,560,304	9,099,188

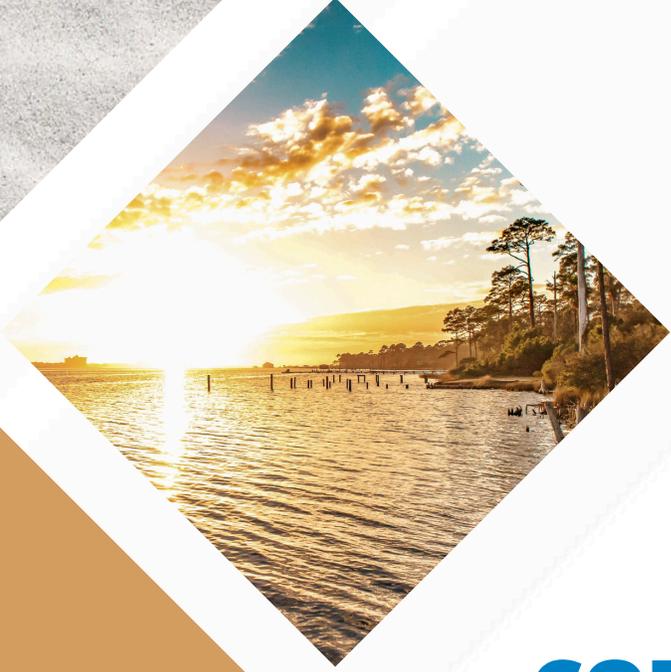
PURCHASED/CONTRACTED SERVICES					
01-535-63211	EMS Public Instruction	1,253	2,657	5,300	5,300
01-535-63260	Registration Fees/Tuition	85,267	59,508	129,400	65,000
01-535-64324	R & M - Equipment	42,050	65,940	55,000	71,400
01-535-64332	Contract/Consulting Services	74,922	78,733	89,000	198,200
	Medical Control (15,000)				
	Baldwin Co. Radios (17,000)				
	Promotional Testing (5,000)				
	Motorola Smart Connect (38,200)				
	Vital Exam (\$56,000)				
	VITAL Exam Mental Health Clinician (70,000)				
01-535-64363	R & M- Property & Facility	0	66,376	0	0
01-535-64383	R & M - Vehicle	88,911	125,927	82,000	87,500
01-535-64421	Equipment Rental	864	270	3,700	3,700
01-535-64422	Fire Hydrant Rentals	55,055	60,060	62,000	62,000
01-535-65250	Insurance	163,798	163,798	184,000	193,200
01-535-65310	Telephone	33,403	26,874	33,300	33,300
01-535-65460	Public Relations/Advertising	2,455	4,016	6,000	6,000
01-535-65810	Meals/Lodging/Travel	15,231	28,843	25,000	32,500
01-535-68110	Miscellaneous	9,328	14,868	61,000	81,000
	51,000 of this is for the new truck arriving in May				
01-535-68210	Credit Card Fees	346	346	0	0
TOTAL PURCHASED/CONTRACTED SERVICES		572,883	698,217	735,700	839,100

SUPPLIES					
01-535-64110	Water/Sewer	4,331	4,729	5,825	5,825
01-535-64211	Refuse Collection	9,934	5,390	9,500	9,500
	Medical Waste (3,500)				
	misc (4,000)				
	North Station operation (500)				
	regular trash service (1,500)				
01-535-66109	Code Enforcement	2,092	3,980	6,000	8,000
01-535-66112	Computer	628	2,376	6,500	6,500
01-535-66120	EMS Supplies	98,749	114,526	110,000	134,100
01-535-66150	Supplies - Office	15,800	8,269	17,940	18,000
01-535-66155	Supplies - Operating	43,499	100,703	106,000	86,400
01-535-66165	Postage & Freight	679	240	700	1,500
01-535-66170	Furn, Equip, Fixt, SmTools < \$50,000	17,845	44,192	580,000	405,100
	Adult Simbodies (39,000)				
	Beach UTV's (161,000)				
	Fire Equipment Replacement-Hose (20,000)				
	Misc (20,000)				
	Ped Simbodies (25,000)				
	PPE SCBA Washer (50,000)				
	UTV Equipment (10,000)				
	Video Laryngoscopes (14,100)				
	Equipment new Lifeguards (66,000)				
01-535-66185	Supplies - Training	10,000	8,466	25,000	30,000
01-535-66195	Uniform Rental/Purchases	153,929	121,872	136,500	126,500
01-535-66200	Beach Uniforms	0	3,870	5,000	5,000

535 - Fire Rescue Department					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
01-535-66210	Natural Gas	2,512	3,318	3,150	3,500
01-535-66220	Electricity	51,475	53,619	50,600	51,000
01-535-66260	Fuel, Oil & Lubricants	57,013	64,306	62,000	62,000
01-535-66410	Books/Subscriptions	442	3,740	5,000	5,000
TOTAL SUPPLIES		468,928	543,596	1,129,715	957,925

CAPITAL OUTLAY					
01-535-80615	Radio Equipment	735,024	0	0	0
01-535-80633	Self-Contained Breathing Apparatus	0	0	0	56,000
	SCBA Compressor Station 4				
01-535-80732	Heart Monitor/Defibrillator	34,486	0	0	0
01-535-80826	Furniture & Equipment	25,067	66,901	0	0
01-535-80839	Vehicle	443,835	338,644	220,000	0
	Command Trailer				
01-535-80874	Improvements	37,040	0	0	0
TOTAL CAPITAL OUTLAY:		1,275,452	405,545	220,000	56,000

TOTAL		9,064,206	9,180,926	9,645,719	10,952,213
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COMMUNITY DEVELOPMENT



Community Development Department					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
503	Natural Resources	0	0	595,269	628,066
540	Planning & Zoning	827,486	900,377	730,845	797,545
541	Building	648,394	661,830	924,622	935,938
542	Capital Projects	0	0	2,700,047	838,011
565	Engineering	723,345	733,645	798,903	884,980
TOTAL		2,199,225	2,295,853	5,749,686	4,084,540

Natural Resources

Director Dan Bond

Department Description

The Department of Natural Resources (DNR) of the City of Gulf Shores is responsible for the conservation, restoration, and management of natural areas within the City for the benefit of current and future generations of residents. DNR will develop and implement programs that support and promote stewardship, public access to natural resources, and environmental education.

Mission

The City of Gulf Shores will be a sustainable, resilient, and vibrant community that values and protects its diverse and abundant natural resources.

Total Employees	2025 Budget	2026 Budget
2	\$595,269	\$628,066

Organizational Chart



Natural Resources Programs

NAT1: Environmental Education

The city has created an innovative environmental education program with the establishment of the Gulf Coast Center for Ecotourism and Sustainability Center, a RESTORE-funded facility operated in partnership with the Gulf State Park, and Gulf Shores City Schools. The Natural Resources Department manages the facility and administers contracts with its operating partners. Staff also coordinate and implement community outreach events, including City Arbor Day, Coastal Cleanup, and Earth Day.

NAT2: Environmental Resources Management

The city provides comprehensive land management services across more than 900 acres of conservation land, focusing on habitat restoration, forest and fire management, and invasive species control. Staff coordinate with Federal and State natural resource agencies, regional municipalities, and non-profit partners to plan, develop, and implement a range of restoration projects within city limits. The City procures and oversees contracts that support conservation, public access, and environmental education initiatives, while also managing long-term federally funded projects such as the Little Lagoon Restoration Project, Laguna Cove, and Oyster Bay/Wenzel Nature Preserves. Additionally, staff work with the U.S. Fish and Wildlife Service to manage the City's Dune Enhancement Fund and associated restoration projects.

NAT3: Resilience Projects and Grant Administration

The city represents and coordinates local interests regarding funding opportunities related to the BP Deepwater Horizon Oil Spill, including programs managed by the National Fish and Wildlife Foundation, the Natural Resource Damage Assessment process, and the RESTORE Act. Staff are responsible for developing projects based on funding criteria, remaining current with federal and state processes. The Department develops, submits, and manages natural resource related grant proposals, applications, and contracts. The city administers grant programs in full compliance with federal and state law and manages grant-funded projects in collaboration with other departments to ensure successful outcomes.

NAT4: Legislative Affairs

The Natural Resources Department facilitates planning, permitting, project development, and implementation for complex municipal projects in coordination with various Federal and State agencies. The City also establishes and maintains cooperative relationships with representatives of community groups, consumers, employees, and public interest organizations while serving as a liaison with numerous public and private natural resource agencies.

NAT5: Project Management

The city initiates, leads, or participates in project teams to plan, develop, and implement programs or policies aimed at improving environmental habitats, wetlands, beach resources, public access, and recreational opportunities, supporting the community's environmental sustainability and quality of life. The Department manages a range of environmental programs and special projects by overseeing planning, goal setting, design, budgeting, permitting, resource coordination, and day-to-day implementation. This includes procuring and managing contracts for services such as engineering, construction, purchasing, programming, and land management.

Program Costs

Program:	2025 Total Costs
Environmental Education	\$ 354,168.35
Environmental Resources Management	\$ 76,321.80
Legislative Affairs	\$ 24,174.90
Project Management	\$ 68,677.25
Resilience Projects and Grant Management	\$ 71,786.70
Grand Total	\$ 595,129.00

FY 2025 Accomplishments

- Completed construction of the \$13M RESTORE-funded Gulf Coast Eco Center facility.
- Completed design, engineering, and permitting for multiple projects, including Mo’s Landing Living Shoreline, LL Restoration Culvert Project, Waterway West Culverts, Waterway East Connector Project, and Laguna Cove Nature Park.
- Established Septic-to-Sewer incentive program for eligible residents.
- Completed 9 miles of fire breaks on Oyster Bay and Wenzel Wetland Preserves.
- Managed multiple contracts for restoration and environmental education programs, including with the Gulf Coast Eco Center, Auburn University, Mississippi State University, and the University of South Alabama.
- Submitted multiple grant applications totaling \$10M in funding for GOMESA, FEMA Port Security, and Resource Conservation and Development (RC&D).

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Prioritizing Restoration: We’ve successfully led high-impact projects like the Gulf Coast Eco Center and Little Lagoon Restoration Project, demonstrating our ability to manage complex, multi-stakeholder initiatives that create environmental education opportunities, improve water quality, restore habitats, and enhance public access. • Community Engagement Culture: We’ve built strong relationships with local organizations like the Little Lagoon Preservation Society and actively involve residents and students in stewardship efforts. • The natural resources in the community are well-maintained, and the council prioritizes sustainability. 	<ul style="list-style-type: none"> • Resource Constraints: Our department operates with a small team which can cause limitations. • Development Pressures: Rapid growth in Gulf Shores presents ongoing challenges in balancing economic development with environmental protection. We face increasing demands on our natural systems, particularly in sensitive coastal and wetland areas. • Public Awareness Gaps Despite outreach efforts, there remains a need to improve public understanding of our permitting processes, conservation goals, and the ecological value of our coastal systems.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Eco-Tourism and Education: Our restoration sites, like Oyster Bay and Laguna Cove, offer opportunities to expand nature-based tourism, interpretive trails, and environmental education, aligning with the city’s sustainability goals. • Youth and Academic Engagement: Expanding partnerships with Gulf Shores High School and the Ecotourism Center and regional universities can help us build a pipeline of future environmental leaders and future scientists 	<ul style="list-style-type: none"> • Climate Change Impacts: We are already seeing the effects of rising seas, stronger storms, and saltwater intrusion. These trends threaten both our natural systems and built infrastructure. • Regulatory Complexity: Navigating overlapping federal, state, and local regulations can delay projects and create confusion for developers and residents alike. • Water Pollution: Stormwater runoff, septic systems, and increased impervious surfaces continue to degrade water quality in our lagoons and bays.

2026 Objectives

Objective 1: Improve Public Access

The city will improve public access to natural resources and environmental education opportunities, including the Gulf Coast Eco Center, Laguna Cove Nature Park, Mo's Landing Living Shoreline, and the Osprey Cove property. By the end of 2026, the Natural Resources Department will do the following:

- Complete construction of the NRDA-funded Laguna Cove Nature Park.
- Complete construction of the RESTORE-funded Living Shoreline Project at Mo's Landing.
- Pursue at least 3 funding opportunities through RESTORE, NRDA, NFWF, GOMESA, ACAMP, ARF, RC&D, and other natural resources-focused grant programs.

Objective 2: Increase Environmental Awareness

Develop and implement programs that promote environmental awareness, education, ecotourism, stewardship, and conservation practices within the community. By the end of 2026, the Natural Resources Department will do the following:

- Work with Gulf Shores City Schools to create at least 2 new environmental education initiatives, projects, or programs.
- Coordinate with Public Works and the Beautification Board to implement tree planting projects, including City Arbor Day tree give-away and annual street tree plantings.
- Manage contract and provide facility support to the non-profit operating partner at the Gulf Coast Eco Center.
- Work with other City Departments, including Public Works and Parks and Recreation, to incorporate conservation principles into City projects as appropriate.

Objective 3: Prioritize Restoration Projects

Manage ongoing City restoration projects including the RESTORE-funded Little Lagoon Restoration Project, NRDA-funded Laguna Cove Nature Park, and the NFWF-funded Oyster Bay/Wenzel Nature Preserves. By the end of 2026, the Natural Resources Department will do the following:

- Continue the management and implementation of the City's Little Lagoon Restoration Project, including the septic to sewer program, oyster research/restoration, living shorelines, and marsh/seagrass restoration. This is a 5-year restoration project with multiple partners, including AU, USA, MSU, and DISL (complete by 2030).
- Complete construction of the RESTORE-funded culvert replacement projects in Little Lagoon and on Waterway West Blvd at Oyster Bay.
- Provide land management services and NFWF grant administration on the Oyster Bay Nature Preserve and the Wenzel Wetland Preserve, including habitat restoration, forest management, fire management, and invasive species control.
- Coordinate with USFWS on management of the City's Dune Enhancement Fund, including dune restoration projects along the beachfront and at Laguna Cove.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Improve Public Access	Complete construction of the NRDA-funded Laguna Cove Nature Park.	By end of 2026	NAT1: Environmental education
	Complete construction of the RESTORE-funded Living Shoreline Project at Mo’s Landing.	By end of 2026	
	Pursue Funding Opportunities	Submit at least 3 grants by end of 2026	NAT2: Environmental Resources Management
2: Increase Environmental Awareness	Work with Gulf Shores City Schools on environmental education projects and programs.	Establish 2 new initiatives by end of 2026	NAT1: Environmental education
	Coordinate with Public Works and the Beautification Board to implement tree planting projects	Establish plan by end of quarter 1 2026	
	Manage contract and provide facility support to the non-profit operating partner at the Gulf Coast Eco Center	Ongoing	NAT5: Project Management
	Work with other City Departments, including Public Works and Parks and Recreation, to incorporate conservation principles into City projects as appropriate.	Establish plan by end of quarter 1 2026	
3: Prioritize Restoration Projects	Continue the management and implementation of the City’s Little Lagoon Restoration Project, including the septic to sewer program, oyster research/restoration, living shorelines, and marsh/seagrass restoration. This is a 5-year restoration project with multiple partners, including AU, USA, MSU, and DISL.	Complete by end of 2030	NAT2: Environmental Resources Management
	Complete construction of the RESTORE-funded culvert replacement projects in Little Lagoon and on Waterway West Blvd at Oyster Bay.	Complete by end of 2026	NAT3: Resilience Projects and Grant Administration
	Provide land management services and NFWF grant administration on the Oyster Bay Nature Preserve and the Wenzel Wetland Preserve	Complete by end of 2026	NAT4: Legislative Affairs
	Coordinate with USFWS on management of the City’s Dune Enhancement Fund, including dune restoration projects along the beachfront and at Laguna Cove.	Complete by end of 2026	NAT5: Project Management

503 - Natural Resources					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	218,069	237,807
PURCHASED/CONTRACTED SERVICES					
01-503-63260	Registration Fees/Tuition	0	0	1,000	1,000
01-503-63311	Professional Services	0	0	10,000	10,000
01-503-64324	R & M - Equipment	0	0	3,000	1,000
01-503-64332	Contract/Consulting Services	0	0	320,000	335,106
	Eco Center Management, Surveys, Land Management (320,000)				
	EV Charging station (7,000)				
	Enterprise Fleet Lease (8,106)				
01-503-64383	R & M - Vehicle	0	0	2,000	620
01-503-64421	Equipment Rental	0	0	5,000	4,000
01-503-65310	Telephone	0	0	0	0
01-503-65810	Meals/Lodging/Travel	0	0	1,000	1,000
01-503-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES				342,000	360,832
SUPPLIES					
01-503-64110	Water/Sewer	0	0	5,000	5,000
01-503-66140	Supplies - Landscape	0	0	1,000	1,000
01-503-66150	Supplies - Office	0	0	1,000	1,000
01-503-66165	Postage & Freight	0	0	200	200
01-503-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	20,000	22,333
	Branding for Leased Vehicle (2,333)				
01-503-66220	Electricity	0	0	6,000	6,000
01-503-66260	Fuel, Oil & Lubricants	0	0	2,000	2,000
TOTAL SUPPLIES				35,200	37,533
TOTAL		0	0	595,269	628,066

Planning and Zoning

Director **Scott Stephens**

Department Description

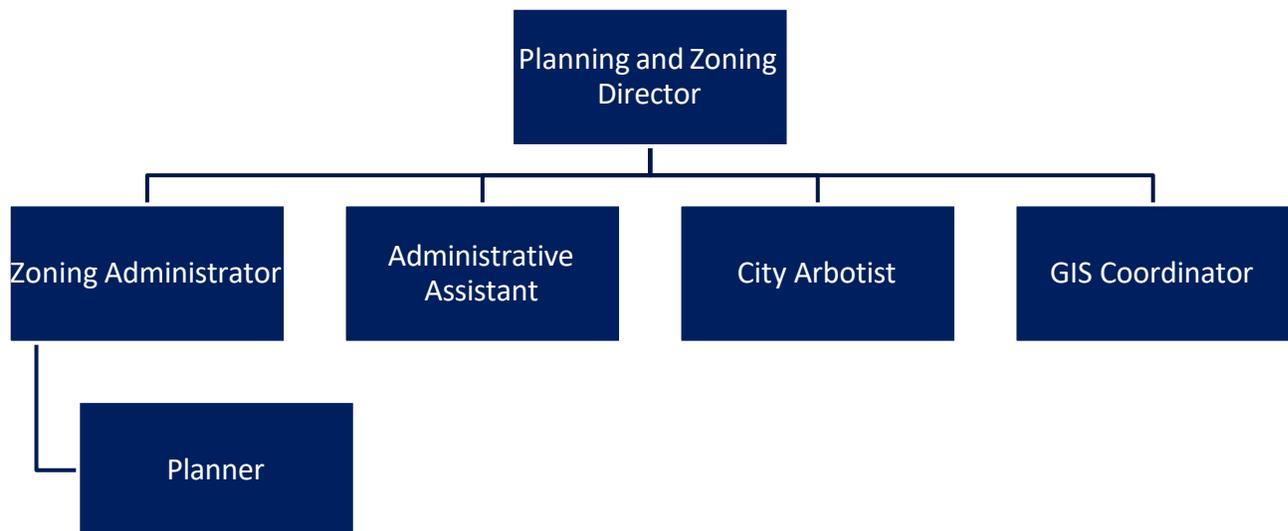
The Planning & Zoning Department provides current and long-range planning for the community consistent with the City's Comprehensive Plan, policy direction of the City Council, and other applicable plans and guidelines. This plan outlines the objectives and core functions of the department. A large portion of staff time is allocated to the review of land development proposals. These proposals cover a range of activities from major planned unit developments to the construction of a fence for a single-family home.

Mission

The Planning and Zoning Department develops and implements plans, policies, and programs that help the city grow in a manner that is orderly, dynamic, and sustainable. In developing and administering policies and regulations, Planning and 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.

Total Employees	2025 Budget	2026 Budget
6	\$730,845	\$797,545

Organizational Chart



Planning and Zoning Programs

PZ1: Current Planning and Regulatory Review

The Gulf Shores Planning Department reviews proposals, zoning changes, and applications to ensure they align with the city’s vision and regulations. Staff support the Planning Commission and Board of Zoning Adjustment, assist residents and developers with project designs, and review permit applications for signs, fences, tree removal, land disturbance, and wireless facilities. The department also answers public inquiries, prepares reports, and conducts site visits.

PZ2: Geographic Information System (GIS)

The Planning Department uses specialized GIS software and data sources to provide accurate geographic and spatial analysis. Data is frequently updated and utilized city-wide for various projects and for reporting. This geographical resource supports decision-making across city departments and helps inform the public with maps, data, and visual tools related to zoning, land use, infrastructure, and development.

PZ3: Long Range Community Development Planning

The City of Gulf Shores’ Long-Range Planning program helps guide how the city grows and develops over time. It includes a variety of plans that focus on land use, roads, parks, schools, safety, and the environment. These plans make sure that future projects, such as building new parks, businesses, and schools. The program also updates rules and guidelines, like zoning and design standards.

PZ4: Project Management

The Planning Director oversees planning-related projects by managing consultants from start to finish. This comprehensive role includes writing detailed scopes of work to define project objectives, deliverables, and timelines. The director prepares Requests for Proposals (RFPs) and Requests for Qualifications (RFQs) to solicit bids from qualified consultants and contractors, ensuring that the selection process is competitive and transparent. Leading the selection process involves evaluating proposals, conducting interviews, and negotiating contracts to secure the best talent and resources for each project. The Planning Director then coordinates all phases of project development, from initial planning and design to implementation and completion. This includes regular progress meetings and collaboration with various stakeholders to ensure that projects align with the city’s planning goals and standard, as well as local, state, and federal regulations.

Program Costs

Program:	2025 Total Costs
Current Planning & Regulatory Review	\$456,197.45
Long Range Community Development Planning	\$107,137.21
Physical/Digital GIS	\$129,232.69
Project Management	\$38,276.41
Grand Total	\$730,843.76

FY 2025 Accomplishments

- Amended Zoning Ordinance Article 6-3: to add regulations for screened enclosures that do not cover a pool, and to move the location of the regulations for Swimming Pools, Screened Swimming Pool Enclosures and Tennis Courts to the appropriate location within the Ordinance.
- Amended Zoning Ordinance Article 14: Off-Street Parking and Loading to add Boat Parking.
- Amended Zoning Ordinance Article 4: Definitions, and Article 18: Sign Regulations to ensure that the City’s sign regulations are compliant with the First Amendment of the US Constitution and relevant case law.
- Amended Zoning Ordinance Article 10: Overlay Districts, Section 10-10: Waterway Village Overlay District, to further promote and support compact, pedestrian-scale development and allow for reduced on-site parking requirements when adequate public parking is available in the Waterway Village Overlay District.
- Obtained Silver Bicycle Friendly Community status from the League of American Bicyclists
- Managed Waterway Village Parking Study including writing RFP, selecting and managing consultants, and facilitation of public involvement.
- Contracted with Baldwin County E-911 for addressing services.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced, qualified and long-serving staff • Upcoming comprehensive plan will help guide new ordinances, smaller plans and development for next several years. 	<ul style="list-style-type: none"> • Regulations in need of updates. • We are not taking full advantage of existing technological options and solutions.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • The community is growing, and this area remains a desirable place to live and retire. • Stakeholders are involved and willing to participate in various plans and discussions. 	<ul style="list-style-type: none"> • Changes in national/world economy could impact development, home buying and selling. • Environmental risks and threats including hurricanes have potential to impact the community. • Some stakeholders and city staff are resistant to change.

2026 Objectives

Objective 1: Improve Subdivision Standards

By the end of 2026, the Planning and Zoning Department will re-write the subdivision regulations by the end of 2026. This process will include holding Planning Commission at least 2 work sessions for in depth discussion of processes and design requirements, as well as holding at least 2 meetings with development community, including engineers, surveyors, and developers to understand their concerns.

Objective 2: Strengthen Planning Efforts

The Executive Department is budgeting for a new Comprehensive Plan in 2026 which will serve as the 'road map' for future growth and development of the entire city. The Planning & Zoning Department will be instrumental in guiding the various processes and managing consultants and adopting this plan by the end of 2026.

Objective 3: Improve Operational Efficiency

The Planning and Zoning Department will Improve the digital plan review process to improve efficiency for both city staff and applicants by work through internal policies and potential ordinance and regulation changes to make the development review process more efficient, easier to collect data, and track changes. We will also work with outside agencies (e.g. Gulf Shores Utilities, Baldwin EMC). The result of this effort will be 100% of site plans and plats entered and tracked through the Citizenserve system.

Summary Table

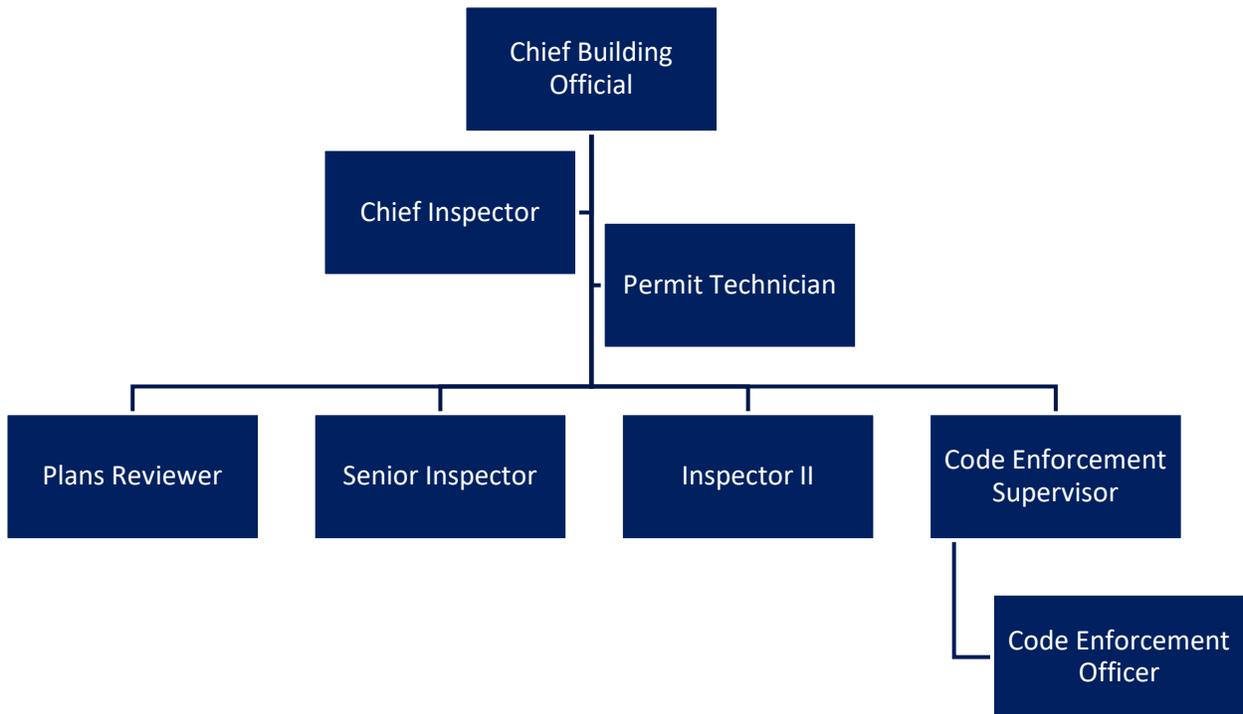
Objective	Performance Measure	2026 Target	Associated Programs
1: Improve Subdivision Standards	Re-write subdivision regulations	Adopt by end of 2026	PZ1: Current Planning and Regulatory Review
	Stakeholder Meetings	Host at least 2 by end of 2026	
	Development community meetings	Host at least 2 by end of 2026	
2: Strengthen Planning Efforts	Coordinate with Planning Commission to adopt Comprehensive Plan	By end of 2026	PZ3: Long Range Community Development Planning
3: Improve Operational Efficiency	Plats entered CitizenServe Platform	100% by April 2026	PZ1: Current Planning and Regulatory Review

540 - Planning & Zoning					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		689,267	760,794	621,595	672,895
PURCHASED/CONTRACTED SERVICES					
01-540-63260	Registration Fees/Tuition	718	684	2,750	8,200
01-540-63320	Engineering/Consulting Services	97,751	90,699	30,000	30,000
01-540-64324	R & M - Equipment	4,565	6,330	0	0
01-540-64421	Equipment Rental	1,531	2,009	9,800	9,800
01-540-65310	Telephone	5,157	4,671	4,500	4,700
01-540-65810	Meals/Lodging/Travel	1,469	2,738	2,750	5,500
01-540-68110	Miscellaneous	3,130	1,623	3,500	3,500
TOTAL PURCHASED/CONTRACTED SERVICES		114,321	108,754	53,300	61,700
SUPPLIES					
01-540-64110	Water/Sewer	141	162	200	200
01-540-65410	Legal Notices/Publications	2,422	6,786	4,000	4,000
01-540-66109	Code Enforcement	2,108	346	0	0
01-540-66115	GIS	0	0	27,000	31,000
01-540-66150	Supplies - Office	2,865	3,923	5,000	5,000
01-540-66165	Postage & Freight	9,042	11,335	6,500	6,500
01-540-66170	Furn,Equip,Fixt,SmTools<\$50,000	997	908	6,000	9,000
01-540-66210	Natural Gas	220	242	250	250
01-540-66220	Electricity	2,582	2,506	2,500	2,500
01-540-66260	Fuel, Oil & Lubricants	1,770	1,431	2,000	2,000
01-540-66410	Books/Subscriptions	1,752	3,192	2,500	2,500
TOTAL SUPPLIES		23,899	30,830	55,950	62,950
TOTAL		827,486	900,377	730,845	797,545

Building

Director	Brandan Franklin	
Department Description	The Building Department of the City of Gulf Shores exists to promote the health, safety, and general welfare of the public through the effective administration of the building codes, code enforcement and flood prevention regulations. The Code Enforcement Department ensures safe, lawful and well-maintained conditions within the City. Provides guidance and structure for city staff and outside agencies to prepare, sustain, and recover during tropical weather events. Ensures the environmental integrity of our many natural coastal resources are protected, maintained and revitalized.	
Mission	To ensure the safety and quality of the built environment, the natural resource environment and the quality of life and well-maintained properties in Gulf Shores by enforcing building codes, code enforcement and flood prevention regulations through responsive, fair, and professional services. Providing protection to our citizens by focusing on emergency management plans and actions.	
Total Employees	2025 Budget	2026 Budget
8	\$924,622	\$935,938

Organizational Chart



Building Programs

BLDG1: Coastal Resources

This program is responsible for maintaining the beaches and dune systems through proper permitting, regular monitoring, and coordinating beach renourishment efforts. It supports the long-term stability of the shoreline, protects natural resources, and ensures compliance with environmental regulations. The program works in partnership with state and federal agencies to promote sustainable coastal management.

BLDG2: Code Enforcement

This program is responsible for the prevention, detection, investigation, and enforcement of violations of applicable statutes and ordinances. It supports the consistent application of laws to maintain community standards and ensure compliance with regulatory requirements. The program includes proactive monitoring, response to complaints, and coordination with other departments as needed to resolve code violations and complaints throughout the city such as trash violations, overgrown or weeded lots, or vehicles parked in a yard.

BLDG3: Emergency Management

This program focuses on enhancing the city's ability to manage emergencies through comprehensive planning, preparedness, response, and recovery efforts. It includes the development and maintenance of emergency plans, coordination with relevant agencies, training exercises, and resource planning to ensure effective response and continuity of operations during and after emergency events.

BLDG4: Permitting and Inspections

This program facilitates the review, approval, and inspection of development projects to ensure compliance with applicable federal, state, and local regulations. It supports consistent enforcement of building codes and ordinances and coordinates with other city departments to verify that all required inspections and documentation are completed. The program helps maintain regulatory standards for construction and development activities within the city's jurisdiction.

Program Costs

Program:	2025 Total Costs
Coastal Resources	\$ 67,858.71
Code Enforcement	\$ 183,254.16
Emergency Management	\$ 67,647.71
Permitting	\$ 483,618.14
Grand Total	\$ 802,378.72

FY 2025 Accomplishments

- Successfully adopted the 2024 International Codes in February and began enforcement in July
- Implemented enforcement of garbage container ordinance requiring same day roll out and retrieval on West Beach Blvd. with less than 5% of properties not compliant on a weekly basis.
- Completed over 98% of requested inspections within 24 hours
- Met all FEMA requirements for completion and close out of beach renourishment from Hurricane Nate (2017) and Hurricane Sally (2020)
- Building Official was named Code Official of the year for the State of Alabama.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced and credentialed staff • Strong relationships with local builders • Established permitting process • Online software • Relationships with outside agencies 	<ul style="list-style-type: none"> • Funding restraints • Need for additional manpower • Lack of office space
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Implementation of AI plan review software • Growth in Fortified construction • Collaboration with regional and local agencies on disaster resilience 	<ul style="list-style-type: none"> • Hurricane and flood risk • Rapid population growth straining resources • Regulatory changes at Federal and State levels

2026 Objectives

Objective 1: Improve Operational Efficiency

The Building Department will cultivate a culture of innovation and continuous improvement by leveraging modern technology and cross-departmental collaboration to deliver efficient city services and high-quality customer service by enhancing operational efficiency by implementing AI plan review software to streamline the plan review process to expedite permits, increase departmental efficiency by cross-training staff and delegating emergency management responsibilities to other staff, combining department staff into a division for permitting, and updating the existing website to better assist the public. As a result, we will see the amount of time decreasing from application submittal to permit issuance by 10%, 98% Completion of requested inspections within 24 hours, and improved customer satisfaction survey to support permitting division and website.

Objective 2: Proactive Code Enforcement

Maintain a family-centric approach in all safety initiatives and foster an environment where families feel secure and supported by providing a secure and supported environment through updated building code

enforcement. By promoting fortified construction, we are creating a more resilient community. The building Department will also provide proactive code enforcement department to foster a safer environment and increase public awareness of the dangers of flooding and how to protect their property during flooding events. As a result, the city will see fewer complaints regarding code violations (trash, signage, weeds, etc.) by 10% and an increase in fortified structures by 10%.

Objective 3: Promote Community awareness

The Building Department will work to promote community awareness about environmental protection and resilience. Enhance efforts to preserve, conserve, and restore our wetlands, dune systems, and other environmental assets. This effort includes increasing public awareness of the regulations associated with our natural environment through public outreach programs and providing professional and technical assistance to meet the many guidelines for coastal construction and increasing department efficiency by cross-training staff to assist with coastal monitoring and reporting. This will result in increased citizen and business feedback for emergency preparedness and recovery.

Summary Table

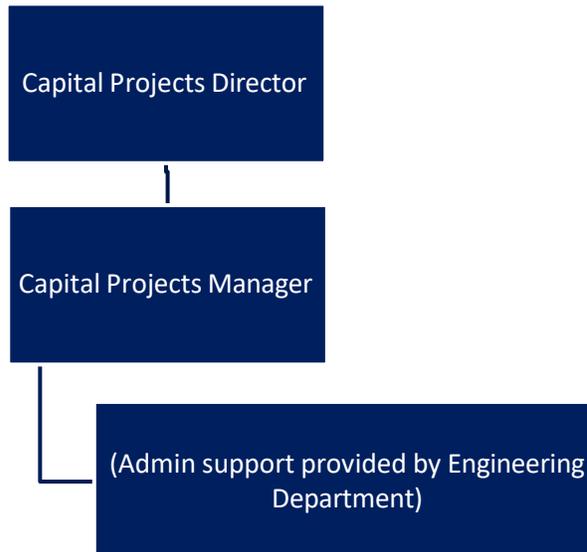
Objective	Performance Measure	2026 Target	Associated Programs
1: Improve Operational Efficiency	Cross-Training	Establish training plan by end of quarter 1 2026	BLDG4: Permitting and Inspections
	Create permitting one-stop shop	By end of 2026	
	Decrease permit issuance time	Decrease by 10%	
	Improve inspection completion time	98% completion within 24 hours	
	Improved Customer Satisfaction	Create Baseline Survey by quarter 1 2026	
2: Proactive Code Enforcement	Reduction in Code Enforcement Complaints	Decrease by 10%	BLDG2: Code Enforcement
	Increase in fortified structures	Increase by 10%	
3: Promote Community Awareness	Number of Community Outreach Opportunities	Establish a team and plan by end of 2026	BLDG1: Coastal Resources
	Increased Stakeholder Engagement	Establish a baseline	
	Conduct Cross-Training	Complete by end of 2026	

541 - Building					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		548,306	567,142	802,372	807,688
PURCHASED/CONTRACTED SERVICES					
01-541-63260	Registration Fees/Tuition	5,745	5,264	10,000	10,000
01-541-65310	Telephone	2,353	2,206	2,000	2,000
01-541-65810	Meals/Lodging/Travel	3,732	6,784	8,500	8,500
01-541-68110	Miscellaneous	3,735	2,056	4,000	10,000
TOTAL PURCHASED/CONTRACTED SERVICES		15,566	16,310	24,500	30,500
SUPPLIES					
01-541-64110	Water/Sewer	141	162	200	200
01-541-65410	Legal Notices/Publications	837	761	800	800
01-541-66150	Supplies - Office	2,556	3,567	6,000	6,000
01-541-66165	Postage & Freight	3	6	3,500	3,500
01-541-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	2,000	2,000
01-541-66172	ACAMP Expenditures<\$5,000	26,709	19,236	22,000	22,000
01-541-66210	Natural Gas	220	242	100	100
01-541-66220	Electricity	2,582	2,506	3,600	3,600
01-541-66260	Fuel, Oil & Lubricants	7,390	5,505	10,000	10,000
01-541-66410	Books/Subscriptions	86	1,925	5,000	5,000
	Code Books (5,000)				
TOTAL SUPPLIES		40,525	33,909	53,200	53,200
CAPITAL OUTLAY					
01-541-80741	Vehicles	0	15	0	0
01-541-80904	ACAMP Expenditures >\$50,000	43,998	44,454	44,550	44,550
TOTAL CAPITAL OUTLAY:		43,998	44,469	44,550	44,550
TOTAL		648,394	661,830	924,622	935,938

Capital Projects

Director	Clint Colvin	
Department Description	The Capital Projects Department of the City of Gulf Shores exists to serve the public interest by effectively and efficiently overseeing the City’s capital improvement projects. The Department manages the entire construction lifecycle, from planning and procurement to project closeout, ensuring all work meets regulatory, quality, and safety standards. This plan details the department’s vision to modernize its approach using best practices, advanced technology, and enhanced stakeholder communication to deliver projects that improve quality of life for residents.	
Mission	To responsibly manage the construction of municipal infrastructure projects with a commitment to quality, safety, fiscal transparency, and proactive community engagement.	
Total Employees	2025 Budget	2026 Budget
2	\$2,700,047	\$838,011

Organizational Chart



Capital Projects Programs

CAP1: Environmental Monitoring

The Capital Projects Manager oversees the compliance of the Gulf Shores Landfill by ensuring it meets all regulations and city requirements, specifically monitoring the progress of landfill closure.

CAP2: Project Management

The Capital Projects Manager oversees all phases of capital construction project scope, budgeting, and collaborates with the Purchasing Officer to procure architectural and engineering services. The program manages contractor selection, supervises construction activities, and coordinates with stakeholders to resolve issues. It also handles contractor payments and maintains detailed progress documentation, including monthly and quarterly reports required by grants or regulations.

Program Costs

Program:	2025 Total Costs
Environmental Monitoring (Landfill)	\$ 5,898.00
Project Management	\$ 694,134.00
Grand Total	\$ 700,032.00

FY 2025 Accomplishments

- Completed the Beach Walking District, phase 2 project.
- Completed construction of the Ecotourism Center Facility.
- Completed the installation of the Sportsplex Stadium LED Lighting.
- Completed the Oak Rd E Extension project at Raley Farms subdivision.
- Completed the East 1st St Sidewalk Improvements.
- Completed the design phase of the Beach Walking District PH3 project.
- Executed an agreement with Baldwin County for funding on the County Rd 6 Improvements project.
- Awarded a TAP Grant to fund the West Beach Blvd Sidewalk project.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Experienced and credentialed staff • Strong relationships with stakeholders and support from internal staff 	<ul style="list-style-type: none"> • Small staff • Communication with internal staff and stakeholders can be delayed
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Large projects underway • Grants/Partnerships provide additional resources • Implementation of Project Management Software (Procore) 	<ul style="list-style-type: none"> • Contractor and design shortfalls can cause delays • Construction costs are rising

2026 Objectives

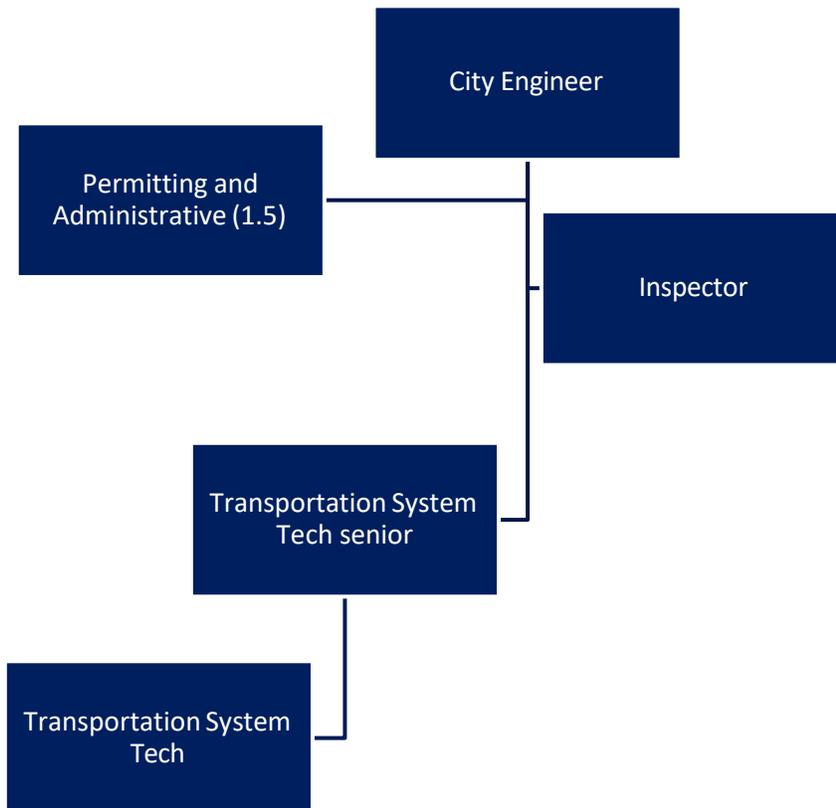
Objective (Project)	Performance Measure
Fire Training Facility	Complete Construction
Justice Center	Complete Construction
Pedestrian Bridge	Substantial Completion of Construction
Laguna Cove Park	Complete Construction
Oyster Bay Culvert project - Waterway West	Complete Construction
Hwy 59 Widening	Complete Construction
Hwy 59 Widening - PH2	Complete 75% of Construction
Medical Village Blvd Traffic Signal	Complete Construction
Streets Resurfacing	Complete Construction
Waterway East Extension	Complete Construction
Waterway East Extension - PH2	Complete Construction
Waterway West - PH1	Begin Construction
County Rd 6 Improvements project	Complete Design, Acquire ROW
Pedestrian Bridge Plazas - WWV Ped Park	Complete Design and Permitting
Beach Walking District - PH3	Complete Construction
West Beach Blvd Pedestrian Path	Complete Design and Permitting
W 4th St Pedestrian Bridge	Complete Construction
ALDOT 4 South (Gulf Pines Streetscape Improvements)	Complete Design and Permitting

542 - Capital Projects					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	256,497	294,461
PURCHASED/CONTRACTED SERVICES					
01-542-63260	Registration Fees/Tuition	0	0	500	5,500
	Dream4 - Community Development (5,000)				
	Registration Fees/Tuition (500)				
01-542-63320	Engineering/ConsultingServices	0	0	400,000	530,000
	Architect - City Hall Annex (500,000)				
	Engineering/Consulting Services (30,000)				
01-542-64324	R & M - Equipment	0	0	200	200
01-542-64379	R & M-Street/TrafficLight	0	0	0	0
01-542-64421	Equipment Rental	0	0	350	350
01-542-65310	Telephone	0	0	750	750
01-542-65810	Meals/Lodging/Travel	0	0	350	350
01-542-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES				402,150	537,150
SUPPLIES					
01-542-64110	Water/Sewer	0	0	150	150
01-542-64211	Refuse Collection	0	0	150	150
01-542-66112	Computer	0	0	500	500
01-542-66150	Supplies - Office	0	0	700	700
01-542-66165	Postage & Freight	0	0	50	50
01-542-66170	Furn,Equip,Fixt,SmTools<\$50,000	0	0	35,500	500
01-542-66220	Electricity	0	0	250	250
01-542-66260	Fuel, Oil & Lubricants	0	0	4,000	4,000
01-542-66410	Books/Subscriptions	0	0	100	100
TOTAL SUPPLIES				41,400	6,400
CAPITAL OUTLAY					
01-542-80690	Street Resurfacing	0	0	2,000,000	0
TOTAL CAPITAL OUTLAY		0	0	2,000,000	0
TOTAL		0	0	2,700,047	838,011

Engineering

Director	Jenny Wolfschlag	
Department Description	The City of Gulf Shores Engineering Department enforces engineering standards and provides civil engineering services for the city to ensure safe, resilient, and sustainable development, enhance mobility by managing traffic control systems, and provide timely, fair, and knowledgeable assistance to citizens and other stakeholders. This plan sets forth the department’s priorities for 2026, which include updating standards, modernizing operations with new technologies, and ensuring thorough and consistent inspections with clear expectations.	
Mission	To safeguard the City of Gulf Shores through professional engineering services that ensure safe, resilient, and sustainable development while providing timely, fair, and knowledgeable assistance to citizens and stakeholders.	
Total Employees	2025 Budget	2026 Budget
6	\$798,903	\$884,980

Organizational Chart



Engineering Programs

ENG1: Engineering Consulting Services

This program provides professional engineering support to various city boards and departments. The program plays a critical role in reviewing construction and development plans to ensure they meet safety, environmental, and design standards. This includes evaluating structural integrity, compliance with zoning laws, and adherence to environmental regulations. Staff members collaborate with other departments to coordinate efforts across city initiatives, facilitating seamless integration of engineering considerations into broader city planning and development projects. The program also offers technical guidance on infrastructure projects, such as road improvements, drainage systems, and public facilities. Staff conduct site visits to assess project progress and compliance, providing reports and recommendations to stakeholders.

ENG2: Environmental Monitoring

The city has been court-appointed to monitor depth measurements in Lagoon Pass, in compliance with Judge Partin's Order dated 7/10/92 and the amended order by Judge Norton on April 23, 2013. This includes monitoring for insufficient depth and cross-sectional area (less than 90 SF) in the 40' Lagoon Pass dredging channel.

ENG3: Permitting

Engineering department staff manage permits related to construction, land use, and public right-of-way access. The program ensures that all construction activities comply with city regulations. This involves a thorough review process where plans are evaluated for adherence to zoning laws, building codes, and environmental guidelines. The team conducts regular inspections to verify that construction projects are progressing according to approved plans and regulations. In addition to regulatory compliance, the program provides extensive support to residents and contractors. This includes offering guidance on the permitting process, answering questions, and assisting with the submission of necessary documentation regarding permitting.

ENG4: Traffic Management

This program ensures the safe and efficient movement of vehicles and pedestrians throughout the city. The program manages the installation, maintenance, and timing of traffic signals and crosswalks, aiming to enhance safety and accessibility for all road users. This includes conducting traffic studies to identify areas needing improvements, optimizing signal timings to reduce congestion, and implementing pedestrian-friendly features such as countdown timers and audible signals for visually impaired individuals. The team collaborates with other city departments and external agencies to coordinate roadwork and construction projects, minimizing disruptions and ensuring smooth traffic flow.

Program Costs

Program:	2025 Total Costs
Engineering Consulting Services	\$ 216,851.96
Environmental Monitoring	\$ 33,274.15
Permitting	\$ 145,050.60
Traffic Management	\$ 468,726.29
Grand Total	\$ 863,903.00

FY 2025 Accomplishments

- Created and implemented construction inspection processes
- Evaluated engineering permitting and implemented permit improvements
- Coordinated city-wide pavement assessment contract with Public Works

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Skilled staff with technical certifications • Strong partnerships with contractors and development professionals • Established digital permitting software and online resources • Traffic system 	<ul style="list-style-type: none"> • Limited funding to support rapid growth • Insufficient staffing levels for increasing workload • Constrained office and operational space • Inadequate Engineering Construction and Drainage Standards
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Better-define permitting and inspection procedures • Artificial intelligence tools for improved signal timing and coordination • Strengthening regional partnerships for grant opportunities and idea-sharing • Expanding public outreach and education efforts 	<ul style="list-style-type: none"> • Hurricane and storm damage • Rising population and development demands stretching resources • Cross-training ability for traffic system • Inspection Staffing • Lawsuits from Little Lagoon Pass monitoring

2026 Objectives

Objective 1: Upgrade Essential Infrastructure

The Engineering Department will ensure that all infrastructure is designed and constructed to the highest quality, to ensure longevity of the City’s assets by updating the Engineering Standards and Specifications to provide clear and consistent criteria for regulating public infrastructure improvements. This task includes hiring a consultant by March 2026, completing a draft by August 2026, and adopting the final standards by the end of 2026.

Objective 2: Improve thoroughness, consistency, and clarity of inspections

The Engineering Department will improve thoroughness, consistency, and clarity for public infrastructure by hiring an additional inspector in Q1 2026, implementing standardized inspection protocol, including preconstruction meetings, ongoing site inspections, and punch list inspections, guided by newly developed checklists by Q2 2026 and begin to track the frequency and number of inspections conducted to establish a baseline.

Objective 3: Upgrade Traffic System

The Engineering Department will upgrade traffic system equipment and install enhanced traffic detection upgrades to the traffic system software to the latest version and ensure all equipment is compatible by Q2 2026. This includes installing new traffic signals at Wavemaker Way and Coastal Gateway Boulevard and Cotton Creek Dr and Medical Village Blvd by August 2026. By October 2026, the department will upgrade hardware at a minimum of one additional intersection. These changes will result in a decrease in split failures of 2%.

Objective 4: Improve After-Hours Response

The Engineering department will manage resources and staffing needs to respond to after-hours emergencies by establishing a clear set of criteria to define what qualifies as an after-hours emergency and will train staff to implement a formal on-call contact list for emergency response and documenting 100% of after-hours calls in a centralized log in order for the department to accurately track overtime demands and improve response efficiency.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Upgrade Essential Infrastructure	Update the Engineering Standards and Specifications	Hire Consultant by March 2026	ENG1: Engineering Consulting Services
		Complete Draft by August 2026	
		Adopt final plan by end of 2026	
2: Improve thoroughness, consistency, and clarity of inspections	Hire an additional inspector	By end of quarter 1 2026	ENG3: Permitting
	Implement standardized inspection protocol	Develop by end of quarter 2 2026	

Objective	Performance Measure	2026 Target	Associated Programs
	Number of inspections conducted	Establish a baseline	
3: Upgrade Traffic System	Upgrade traffic system software	Complete by quarter 2 2026	ENG4: Traffic Systems
	Install new traffic signals at Wavemaker Way and Coastal Gateway Boulevard and Cotton Creek Dr and Medical Village Blvd	Complete by end of August 2026	
	Upgrade hardware at a minimum of one additional intersection.	Complete by end of October 2026	
4: Improve After-Hours Response	Create after-hours emergency criteria and policy	By end of 2026	ENG4: Traffic Systems
	Create an after-hours call log and document calls	Create by end of quarter 1 2026	

565 - Engineering					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		593,452	462,092	534,003	644,180

PURCHASED/CONTRACTED SERVICES					
01-565-63260	Registration Fees/Tuition	0	1,195	500	3,800
	Training for New Inspector (1,800)				
01-565-63320	Engineering/ConsultingServices	22,162	30,042	35,000	35,000
	Misc. Consulting Services (15,000)				
	TIS Review Fees - Skipper (20,000)				
01-565-64324	R & M - Equipment	294	903	400	400
01-565-64379	R & M-Street/TrafficLight	90,130	154,047	150,000	150,000
01-565-64383	R & M - Vehicle	0	0	0	0
01-565-64421	Equipment Rental	1,192	873	350	350
01-565-65310	Telephone	2,126	2,861	1,250	1,800
01-565-65810	Meals/Lodging/Travel	37	1,561	650	950
01-565-68110	Miscellaneous	1,153	790	500	500
01-565-68500	Building Rental	0	30,936	31,000	31,000
TOTAL PURCHASED/CONTRACTED SERVICES		117,094	223,208	219,650	223,800

SUPPLIES					
01-565-64110	Water/Sewer	13	0	150	150
01-565-64211	Refuse Collection	12	140	150	150
01-565-66112	Computer	57	1,915	500	500
01-565-66150	Supplies - Office	1,236	1,622	700	2,200
	Beautification Board Arbor day supplies (1,000)				
	Because of the increased office personnel (1,200)				
01-565-66165	Postage & Freight	11	143	50	150
	Postage for Little Lagoon Pass is \$65 each time (150)				
01-565-66170	Furn,Equip,Fixt,SmTools<\$50,000	1,047	3,592	35,000	2,000
01-565-66195	Uniform Rental/Purchases	293	311	300	2,000
	Beautification Board member shirts name tags (600)				
	Costs have gone up and additional staffing (400)				
	Uniforms for new Inspector (1,000)				
01-565-66220	Electricity	0	0	250	250
01-565-66260	Fuel, Oil & Lubricants	9,865	8,684	8,000	9,000
	Due to additional vehicle added to fleet in 2025 (9,000)				
01-565-66410	Books/Subscriptions	132	440	150	600
	License fees for PE and ADEM certifications (600)				
TOTAL SUPPLIES		12,665	16,847	45,250	17,000

CAPITAL OUTLAY					
01-565-80617	Vehicles	135	31,498	0	0
TOTAL CAPITAL OUTLAY:		135	31,498	0	0

TOTAL		723,345	733,645	798,903	884,980
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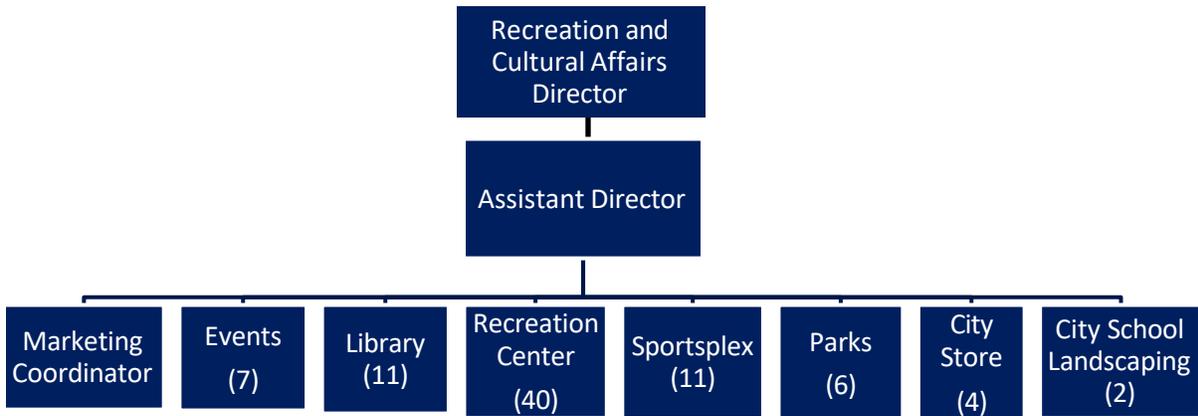
RECREATION & CULTURAL AFFAIRS DEPARTMENT



Recreation & Cultural Affairs Department

Director	Grant Brown	
Department Description	<p>The Recreation & Cultural Affairs Department works to provide high-quality parks, recreation facilities, programs and events that enrich community life. It manages the David L. Bodenhamer Recreation Center and Cultural Center, offering fitness, sports, and lifelong learning opportunities, while maintaining city parks, sports fields, and municipal landscaping. The department organizes city events, manages rental facilities, and operates the City Store to promote local identity. Its Library & Museum Division provides extensive educational resources, free public programs, and cultural exhibits, and the Marketing & Communications team oversees departmental outreach to keep residents and visitors informed and engaged. Together, these efforts foster healthy lifestyles, community participation, environmental stewardship, and a vibrant, connected Gulf Shores.</p>	
Mission	<p>Gulf Shores Recreation & Cultural Affairs 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.</p>	
Total Employees	2025 Budget	2026 Budget
84	\$7,409,905	\$8,224,663

Organizational Chart



Recreation and Cultural Affairs Programs

RCA1: Administration

The Recreation and Cultural Affairs (RCA) Department operates under a comprehensive administrative framework that ensures recreation services are coordinated, accessible, and responsive to the evolving needs of the community. The RCA Director provides high-level management across all divisions, including the library, museum, parks & facilities, recreation, events and cultural programming. These efforts are designed to maintain operational excellence and foster a culture of accountability and continuous improvement. From concept to completion, the RCA Director and team manage recreation and cultural projects. Administrative duties include contract negotiation, stakeholder coordination, and public communication. The department works closely with architects, engineers, and contractors to ensure projects meet quality standards, adhere to timelines, and remain within budget.

RCA2: Recreation Programs & Activities

The Recreation and Cultural Affairs Department offers a dynamic range of programming that engages residents across all age groups and promotes meaningful community connections. Adults and seniors enjoy a variety of recreational, educational, and social activities such as craft workshops, road trips, bingo, and speaker series. These programs are thoughtfully designed to support active lifestyles and foster social engagement among older residents. Family events provide opportunities for parents and children to bond through shared experiences. From dances and brunches to camping trips and pet festivals, each event is carefully planned to create lasting memories and strengthen community ties. Outdoor programs encourage residents to explore the area's natural resources while staying active. Activities like paddleboarding, family camping, and themed events promote environmental stewardship and healthy living, helping participants connect with their surroundings in a meaningful way. Youth programming includes seasonal camps and skill-building initiatives that offer safe, structured fun during school breaks. A standout example is the city's Safe Sitter training for middle schoolers, which equips young adolescents with essential caregiving, safety, and first aid skills to build confidence and responsibility.

RCA3: Events

Gulf Shores offers a vibrant calendar of events that reflect the city's commitment to cultural celebration, community engagement, and recreational diversity. Free annual events like the Mardi Gras Parade, Fourth of July fireworks, holiday festivities, and music series are cherished traditions that bring residents together and showcase the spirit of the community. Staff play an active role in outreach by attending local events, sharing information about upcoming programs, distributing giveaways, and gathering feedback to better serve the public. The city also partners with regional organizations to host large-scale events such as sporting competitions and music festivals, which elevate Gulf Shores' visibility and support broader economic and recreational goals. In addition to free programming, ticketed events like concert series and holiday breakfasts offer residents more options for connection and enjoyment, enriching the overall quality of life. Recreation and Cultural Affairs staff manage the assembly permit process by coordinating with applicants, developing site maps and schedules, and ensuring all documentation meets city regulations.

RCA4: Recreation Aquatics

The city's Aquatics Program at the Bodenhamer Recreation Center provides water safety and recreational opportunities for residents of all ages. Participants can take part in structured classes like lifeguard certification and swim lessons, as well as enjoy engaging activities such as swim team, water aerobics, open swim sessions, pool parties, and dive-in movie nights. These offerings promote both skill development and social connection, making the aquatics program a valuable resource for learning, fitness, and fun.

RCA5: Recreation Sports/Athletics

The City of Gulf Shores provides a wide range of athletic programs designed to engage community members of all ages and abilities. Traditional team sports such as baseball, softball, soccer, football, flag football, and cheerleading are offered alongside inclusive programs like Miracle League soccer and Starfish Swim, which provide specialized opportunities for individuals with special needs. Pickleball continues to grow in popularity, with 12 new lighted outdoor courts available at the Gulf Shores Sportsplex and additional indoor courts at the Cultural Center. The city also coordinates with the Alabama Gulf Coast Sports Center to offer numerous athletic partnership opportunities.

RCA6: Building and Facility Rentals

City facilities, including the Erie H. Meyer Civic Center, Activity Center, and park fields and pavilions, are available for rental, supporting meetings, social events, athletics, and activities with a streamlined reservation process. The rental of these facilities is managed by a rental supervisor, who ensures that the facilities are booked in coordination with the city's event calendar, ensures the facilities are clean and ready for events, and assists renters through the rental permit process. The supervisor also assists the renter with providing and setting up additional items they may need for the event, such as tables, linens, audio or visual needs, and more.

RCA7: Parks and City Facilities Landscaping & Management

The Recreation and Cultural Affairs team is responsible for maintaining the appearance, safety, and functionality of public spaces throughout Gulf Shores. Their work includes landscaping around key municipal buildings such as City Hall, Civic Center, Activity Center, Library, and Museum in partnership with Public Works. All parks are kept clean and are regularly maintained to support a wide range of activities, from youth sports at Johnnie Sims Park to passive recreation and music events at Meyer Park. Safety is a priority, with routine inspections of equipment, lighting, and pathways. The team also manages school grounds, ensuring practice fields are mowed and the school grounds are maintained. At the Sportsplex, staff prepare fields for youth leagues, high school teams, adult play, and sports tourism tournaments and events.

RCA 8: Recreation Fitness

The city's fitness centers, located at the Bodenhamer Recreation Center and the Cultural Center, offer residents access to high-quality cardio and strength training equipment in welcoming, well-equipped environments. Designed to support individuals at every fitness level, these centers feature treadmills, stationary bikes, elliptical machines, rowing machines, free weights, resistance equipment, and functional training tools. Staff are available to provide guidance and personalized workout support. In addition to equipment-based training, the city hosts a diverse schedule of floor fitness classes six days a week, promoting regular participation and social connection. These classes, which include options like Zumba, Silver Sneakers, and Shine Dance Fitness, focus on improving posture, balance, and flexibility through mat-based or low-equipment workouts.

RCA9: Library Materials

Patrons have access to a large, diverse collection in all formats, books, audio books, movies, and magazines, through the library and its county cooperative. Digital resources include e-books, streaming media, databases, and language-learning tools. The collection is carefully selected to meet content standards. The collection grows continuously to meet the community's needs for learning, entertainment, and research.

RCA10: Library Programming

The Gulf Shores Public Library offers a variety of engaging programs for all ages, sparking learning, creativity, and community connection. Children enjoy weekly story times, STEM activities, and clubs like Lego Club and Summer Reading, which promote literacy and social skills. Outreach includes home school support and school visits. For adults, programs range from craft clubs and tech help to book groups and special events, providing enrichment and connection.

RCA11: Museum Historical Preservation

The city is committed to preserving Gulf Shores' rich history by providing museum exhibits on a wide range of topics, including local industry, cultural festivals, significant natural events, and Native American heritage. By showcasing diverse exhibits, the Museum provides educational and engaging experiences for visitors, helping to keep the community's history alive and accessible to all residents and visitors.

RCA12: Museum Programming

The Museum hosts vibrant events that celebrate local history and culture. Seasonal activities, such as summer reading programs and history tours, engage families and students, while adults can attend author talks and regional history video series. The Museum also serves as a venue for the Frank Brown Music Festival and other community gatherings.

RCA13: Communications

The Recreation and Cultural Affairs Department uses a multi-faceted approach to communication that includes advertising, public relations, and media relations, each serving a distinct purpose. Advertising through various channels and platforms such as paid advertising, social media and the departmental website to promote programs and events, with the goal of increasing participation and public awareness. Public relations focuses on shaping the department's image and maintaining a positive relationship with the community by sharing updates, celebrating achievements, and ensuring transparency in operations. Media relations, led by the Recreation and Cultural Affairs Director as Public Information Officer, centers on building and maintaining relationships with journalists and news outlets.

RCA14: Retail Merchandise Sales

The City Store plays a vital role in reinforcing the Gulf Shores brand by offering a curated selection of branded merchandise that reflects the city’s identity and pride which are available for purchase at the flagship store and other key municipal locations and through convenient online ordering. As part of the Retail Merchandise Sales program, the store oversees inventory management, product research, and thoughtful design and organization to ensure consistent and appealing brand experience.

RCA15: Recreation Tennis Programs

The City of Gulf Shores offers a comprehensive tennis program that includes youth camps, junior teams, adult lessons, and league play, providing opportunities for players of all ages and skill levels to develop and compete. The city also hosts Gulf Shores High School tennis matches and United States Tennis Association (USTA) tournaments, fostering both athletic growth and community involvement. The Gulf Shores Tennis Center features 18 lighted courts with seating for up to 150 spectators, including 6 Har-Tru clay courts and 12 hard courts. Additional amenities include a pro shop and City Store outlet inside the George C. Meyer Tennis Center, creating a professional and welcoming environment for recreational and competitive play. Awarded the USTA Park of the Year for the State of Alabama for 2025.

RCA 16: Customer Service

Recreation Customer Service creates a welcoming environment at community centers by assisting members with renewal, questions about classes, and membership changes. Customer service team members assist new members by taking new applicants, giving tours of the facility, and helping residents choose the plan that is best suited for their lifestyle and family type.

Program Costs	
Program:	2025 Total Costs
Parks and City Facilities Landscaping & Management	\$ 2,373,759.22
Administration	\$ 219,995.65
Aquatics	\$ 457,150.94
Building and Facility Rentals	\$ 339,846.06
Communications	\$ 186,739.21
Customer Service	\$ 495,417.71
Events	\$ 873,106.79
Library Materials	\$ 245,028.48
Library Programming	\$ 270,777.36
Museum Programming	\$ 56,905.72
Museum-Historical Preservation	\$ 115,173.44
Recreation Fitness	\$ 326,815.92
Recreation Programs and Activities	\$ 372,273.50
Recreation Sports/Athletics	\$ 399,466.38
Retail Merchandise Sales	\$ 349,100.47
Tennis	\$ 271,824.72
Grand Total	\$ 7,353,381.56

FY 2025 Accomplishments

- Successfully converted Sportsplex field lighting to state-of-the art Musco LED lighting.
- Converted the natural grass football field to synthetic turf to improve quality and appearance.
- Renovated the City Museum and launched a coffee table history book launch in partnership with local historians.
- Renovated the Thomas B. Norton Library public meeting room.
- Restructured Department Marketing Focus by hiring a marketing coordinator.
- Awarded USTA Alabama Park and Recreation Department of the Year.
- Hosted AVCA National Collegiate Beach Volleyball Championship for the first time.
- Retained NCAA Beach Volleyball National Championship through 2031.

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Strong community engagement and participation in programs. • A robust tourism industry supporting cultural events and sports tourism. • Well-maintained and managed facilities. • Strong partnerships with residents, businesses, and organizations. • Strong administrative support for quality-of-life infrastructure, facilities, and programs. 	<ul style="list-style-type: none"> • Aging facilities require upgrades and expansions to cover utilization. • Budget constraints are impacting long-term infrastructure projects. • Seasonal fluctuations stress facility accessibility between residents and visitors.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Growing permanent and tourist population. • Increasing demand for ecotourism and outdoor activities, presenting partnership opportunities with residents, businesses, and organizations. • Expansion of recreational and cultural programs to attract a more diverse demographic. 	<ul style="list-style-type: none"> • Unpredictable weather patterns are affecting tourism. • Competition from neighboring communities drives our customers to other destinations. • Potential for additional decline in funding.

2026 Objectives

Objective 1: Increase Operational Efficiency

We are in the process of implementing a new asset management system within the Parks and Facilities Division, with the immediate goal of logging all physical assets into the system and initiating use of the work order portal. This foundational step will allow us to track maintenance needs, improve response times, and begin building a data-driven approach to asset lifecycle management. Success will be measured by the percentage of assets entered into the system and the number of work orders created and completed through the portal (goal 90%).

Objective 2: Increase Opportunities for Seniors

To better serve our aging population, we aim to increase participation in adult and senior programs by 5% over the next year. This will be accomplished by introducing new fitness and social offerings, enhancing outreach through partnerships with senior organizations, and tailoring programming based on participant feedback. We will measure success by tracking the number of programs offered and participation rates, using event evaluations and registration data.

Objective 3: Increase Cultural Programming

We will expand cultural programming by partnering with Gulf Shores city Schools to host community performances at the new Performing Arts Center, creating opportunities for cultural enrichment. This initiative will be implemented through coordinated scheduling, and joint promotional efforts. Progress will be measured by the number of community productions held at the Performing Arts Center annually, with the goal of hosting at least 2 in 2026.

Objective 4: Enhance Cost Recovery

To reflect enhanced services and growing participation, we will implement a 2% increase in membership and program fees. This adjustment will be introduced with clear communication to members about added value and reinvestment into programming. We will monitor the impact through revenue reports and program assessments to ensure continued affordability and satisfaction.

Objective 5: Improve Event Quality

The Recreation and Cultural Affairs Department will work to improve the quality of its events, which will be determined by the event's economic impact, impact on quality of life, and brand image reinforcement. To capture this data, the department will internally evaluate each event and create a citizen feedback survey in quarter 1 of 2026 and establish a baseline for event satisfaction.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase Operational Efficiency	Assets logged in the Asset system	90%	RCA1: Administration
	Work Orders submitted via OpenGov	90%	
	KPI report in OpenGov System	Establish quarter 1 2026	
2: Increase Opportunities for Adults/Seniors	Participation Rates	Increase 5%	RCA2: Recreation Programs & Activities
3: Increase Cultural Programming	Number of Events Hosted	At Least 2	RCA3: Events
4: Enhance Cost Recovery	Develop communication plan for cost increases	By quarter 1 2026	RCA13: Communications
	Implement increased fees by 2%	By end of 2026	
5. Improve Event Quality	Create event satisfaction survey	By quarter 1 2026	RCA3: Events

Recreation & Cultural Affairs					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
550	Administration	475,273	477,821	449,871	726,206
551	Programs	789,803	858,007	1,017,810	955,778
552	Library	792,172	742,596	687,885	786,429
553	Bodenhamer	2,728,869	2,860,513	2,571,995	2,996,377
554	Sportsplex	1,521,825	1,516,119	1,412,429	1,506,483
555	Parks	714,003	715,567	715,019	692,377
558	City Store	249,912	269,096	300,866	294,103
575	School	286,302	248,284	254,030	266,911
TOTAL		7,558,159	7,688,004	7,409,905	8,224,663

550 - Recreation & Cultural Affairs Administration					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		408,645	423,929	368,876	423,427

PURCHASED/CONTRACTED SERVICES					
01-550-63260	Registration Fees/Tuition	2,202	2,695	3,065	3,195
	ARPA Agency (450)				
	ARPA Ind. (95)				
	Continuing Education (500)				
	ICMA Conference (600)				
	NRPA Conference (650)				
	NRPA Membership (900)				
01-550-64324	R & M - Equipment	161	1,070	1,380	1,640
	Baldwin County Radio Operations Fee (840)				
	General Repairs (800)				
01-550-64333	Contract/Consulting Services	13,900	5,000	12,000	229,250
	AVCA Beach Volleyball (70,000)				
	Dream4 Leadership Coaching (29,250)				
	General (12,000)				
	NCAA Beach Volleyball Sponsorship (190,000)				
01-550-64383	R & M - Vehicle	131	44	1,000	2,000
	Asst Director (1,000)				
	Unit #6005 (1,000)				
01-550-65310	Telephone	5,245	3,640	4,806	6,450
	Air Card (780)				
	Cell Service -Samm (900)				
	Cell Service-Asst Dir (900)				
	Cell Service-Grant (900)				
	iPad-Grant (780)				
	misc/overages (450)				
	New Phone Equipment (2) (1200)				
	Office (540)				
01-550-65460	Public Relations/Advertising	33,275	20,081	4,000	38,000
	City Store (10,500)				
	Events (12,000)				
	GSOB Tourism Grant (12,500)				
	Library/Museum (500)				
	Misc Advertising/PR (4,000)				
	Recreation (3,000)				
01-550-65810	Meals/Lodging/Travel	3,882	5,964	4,000	6,400
	Conference Lodging (2,400)				
	Conference Meals (3,000)				
	Misc (1,000)				
01-550-68110	Miscellaneous	277	111	800	800
	HR Items				
TOTAL PURCHASED/CONTRACTED SERVICES		59,074	38,605	31,051	287,735

SUPPLIES					
01-550-64110	Water/Sewer	105	126	144	144
	City Hall Overhead at 15%				
01-550-66112	Computer	327	123	1,000	1,000
01-550-66150	Supplies - Office	1,370	1,814	1,500	1,500
01-550-66165	Postage & Freight	0	0	50	50
01-550-66170	Furn,Equip,Fixt,SmTools<\$50,000	245	1,690	41,000	5,000
	Digital Marquis at Town Green (35,000)				

550 - Recreation & Cultural Affairs Administration					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	General (1,000)				
	Retrofit PD Tahoe (4,000)				
01-550-66220	Electricity	3,656	4,173	3,900	5,000
01-550-66260	Fuel, Oil & Lubricants	1,382	905	1,500	1,500
01-550-66410	Books/Subscriptions	469	698	850	850
	Canva/Grammerly (300)				
	Department Training Books (300)				
	General Subscriptions (250)				
TOTAL SUPPLIES		7,554	9,528	49,944	15,044
CAPITAL OUTLAY					
01-550-81801	Branding/Wayfinding Signage	0	5,759	0	0
TOTAL CAPITAL OUTLAY:		0	5,759	0	0
TOTAL		475,273	477,821	449,871	726,206

551 - Recreation Programs & Events					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		445,341	484,919	512,451	526,457

PURCHASED/CONTRACTED SERVICES					
01-551-51068	Contract Labor	7,537	11,271	23,600	24,600
	Labor for special event and rental setup-teardown (5,000)				
	Regional Softball Scorekeeping (1,500)				
	Security for AHSAA State track meet (16,500)				
	Security for events (1,600)				
01-551-63260	Registration Fees/Tuition	6,420	926	2,500	5,000
	Brian NRPA Supervisor School Year Two				
	Erica NRPA Event Management School Year Two				
01-551-64324	R & M - Equipment	366	1,826	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	11,661	3,188	6,000	6,000
01-551-64363	R & M - Property&Facility	1,758	5,313	4,900	4,900
	Activity Center (750)				
	Carpet Cleaning Activity Center (1,200)				
	Carpet Cleaning Civic Center (2,200)				
	Civic Center (750)				
01-551-64383	R & M - Vehicle	1,864	648	2,500	2,500
	Enclosed Trailer (500)				
	Vehicle #6003 (1,000)				
	Vehicle #TBD Surplus PD Tahoe (1,000)				
01-551-64421	Equipment Rental	2,877	3,351	3,420	3,420
01-551-65310	Telephone	3,510	3,955	5,604	5,916
	Alarm line in Auditorium (660)				
	Cell Phone (4) (3,360)				
	Desk Phones (1,896)				
01-551-65460	Public Relations/Advertising	0	942	15,000	3,500
	Annual Events (1,500)				
	New Events (1,500)				
	Waterway Village Events (500)				
01-551-65810	Meals/Lodging/Travel	1,376	4,273	2,200	3,400
	NRPA Year two (2,400)				
	Staff meetings/ Team building (1,000)				
01-551-68110	Miscellaneous	170	0	500	500
01-551-68210	Credit Card Fees	83	22	3,000	0
TOTAL PURCHASED/CONTRACTED SERVICES		37,622	35,715	71,944	62,456

SUPPLIES					
01-551-64110	Water/Sewer	1,688	2,009	3,000	3,000
01-551-64211	Refuse Collection	3,059	3,592	4,000	4,000
01-551-65570	Printing	0	564	1,000	550
01-551-65710	Programs/Special Events	180,150	212,083	168,650	150,000
	AHSAA Events (500)				
	Arbor Day (100)				
	Bunny Breakfast Supplies (2,500)				
	Christmas Decorations Indoor (5,000)				
	Christmas Events (12,000)				

551 - Recreation Programs & Events					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Christmas Show (2,200)				
	City Seasonal decorations (8,500)				
	Coffee and Supplies (250)				
	GSOB Tourism Grant Enhancements (50%) (12,500)				
	July 4 Fireworks (250 Anniversary) (50,000)				
	Library Storytime (750)				
	Mardi Gras Events (2,000)				
	New Events (30,000)				
	Sand Songs & Cinema (6,000)				
	Santa Breakfast Supplies(3,000)				
	Smores on the shore (4,200)				
	Sunset Series (16,000)				
	Waterway Village Events (12,000)				
01-551-65716	Entertainment Series	59,689	71,956	70,000	63,000
	License Fees (1,000)				
	Winter Series Operations and Contracts (62,000)				
01-551-66112	Computer	262	0	500	500
01-551-66117	Supplies - Custodial	5,314	4,774	5,190	5,190
	Carpet Cleaner, Dish Soap etc (150)				
	Laundry of linens (4,800)				
	Table Cloth Protector (240)				
01-551-66150	Supplies - Office	1,276	2,149	2,250	2,300
	General supplies (2,000)				
	Sharp copy overages (300)				
01-551-66165	Postage & Freight	12	38	300	300
01-551-66170	Furn,Equip,Fixt,SmTools<\$50,000	10,774	5,250	141,125	100,625
	Audio Visual Equipment (4,000)				
	Banquet tables (2,000)				
	Christmas Decoration (25,000)				
	Cultural Center Auditorium (1,250)				
	Interior paint Activity Center (31,000)				
	Kitchen, Catering, Serving (250)				
	Office Chairs (275)				
	Purchase original art from local artist (1,000)				
	Replace Carpet Activity Center (35,000)				
	Replacement cloth and skirts (250)				
	Replacement tents (600)				
01-551-66195	Uniform Rental/Purchases	938	1,206	2,500	2,500
01-551-66210	Natural Gas	6,693	6,965	7,400	7,400
	AAC water heaters (250)				
	Civic Center (5,300)				
	Civic Center stove, ovens & water htrs (1,850)				
01-551-66220	Electricity	36,303	25,755	26,000	26,000
01-551-66260	Fuel, Oil & Lubricants	587	703	1,500	1,500
01-551-66410	Books/Subscriptions	0	174	0	0
01-551-68820	City Store Merchandise Purchases	93	0	0	0
01-551-68825	City Store Operations	0	155	0	0
TOTAL SUPPLIES		306,840	337,374	433,415	366,865
TOTAL		789,803	858,007	1,017,810	955,778

552 - Recreation Library					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		703,499	654,727	576,208	673,253

PURCHASED/CONTRACTED SERVICES					
01-552-63260	Registration Fees/Tuition	2,804	8,955	15,166	5,120
	Alabama Historical Association (200)				
	Alabama Library Association Convention (300)				
	Alabama Library Association Memberships (480)				
	American Association of State and Local History (240)				
	Library School Tuition-Kelli Bradley (3,600)				
	Notary (300)				
01-552-64324	R & M - Equipment	489	1,080	1,280	500
01-552-64332	Contract/Consulting Services	708	2,257	600	600
	Fire/Theft Monitoring				
01-552-64421	Equipment Rental	5,986	5,182	7,800	7,800
	Library Copier Rental/Copies (4800)				
	Museum Copier (3,000)				
01-552-65310	Telephone	3,193	2,602	3,060	3,000
	Cell Phone (576)				
	Ipad (480)				
	Office Phones (1,944)				
01-552-65460	Public Relations/Advertising	0	0	100	100
01-552-65810	Meals/Lodging/Travel	493	404	2,500	3,500
	ALLA Convention (1,500)				
	Meetings and Special Events (1000)				
	Staff Development (1000)				
01-552-68110	Miscellaneous	1,151	946	900	4,436
01-552-68210	Credit Card Fees	267	466	501	0
TOTAL PURCHASED/CONTRACTED SERVICES		15,091	21,892	31,907	25,056

SUPPLIES					
01-552-64110	Water/Sewer	1,921	1,407	1,560	1,560
	Library Water/Sewer (840)				
	Museum Water/Sewer (720)				
01-552-64211	Refuse Collection	765	803	840	960
01-552-65570	Printing	650	100	250	2,000
01-552-65710	Programs/Special Events	6,936	8,222	8,500	8,500
01-552-65711	Museum Programs/Special Events	2241.37	1,996	2,000	2,500
	Christmas (200)				
	Lectures/Movie Series (650)				
	Mardi Gras (100)				
	Songwriter's Fest Program (200)				
	Special Programs (550)				
	Summer Reading Program (800)				
01-552-66112	Computer	279	26	1,000	1,780
01-552-66150	Supplies - Office	3,016	2,985	3,500	4,500
01-552-66155	Supplies - Operating	5,578	4,195	4,750	4,750
	General (4,000)				
	Library Cards (750)				
01-552-66165	Postage & Freight	376	90	350	350
01-552-66170	Furn,Equip,Fixt,SmTools<\$50,000	2,743	2,380	3,000	5,000
	Interior Carpet (40,000)				
	Misc (3,000)				
	Museum Display cases (6,000)				

552 - Recreation Library					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Paint Cataloging Room and office (5,000)				
	Uniform Rentals/Purchases (2,000)				
01-552-66220	Electricity	13,956	14,255	15,020	17,220
	Library Courtyard (420)				
	Library Electricity (13,200)				
	Museum Electricity (3,600)				
01-552-66411	Books,Periodicals &Other Mats	42,058	37,740	39,000	39,000
TOTAL SUPPLIES		73,583	65,978	79,770	88,120
TOTAL		792,172	742,596	687,885	786,429

553 - Recreation Bodenhamer					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		1,840,791	1,877,258	1,521,838	1,856,292

PURCHASED/CONTRACTED SERVICES					
01-553-51068	Contract Labor	320,043	363,221	369,000	378,500
	AQUA Private Swim Instructors	5,000			
	AQUA Water Aerobics Instructors	25,000			
	ATH Athletic Support Staff	11,000			
	ATH Baseball/Softball/Tball Officials	12,000			
	ATH Basketball Officials	12,000			
	ATH Flag Football Officials	12,000			
	ATH Football Officials	4,000			
	ATH Soccer Officials	9,500			
	CSR Customer Service Support Staff	28,000			
	FIT Fitness Staff	24,000			
	FIT Floor Aerobics Instructors	102,000			
	PRO SPARC Break Camp Counselors	5,000			
	PRO SPARC Summer Camp Counselors	73,000			
	PRO Special Program Support Staff	5,000			
	TEN Tennis Center Court Maintenance Staff	25,000			
	TEN Tennis Desk and Program Staff	26,000			
01-553-63260	Registration Fees/Tuition	13,702	8,199	17,240	14,262
	AQUA - GCAAL/US Swim League Fees	1,000			
	AQUA - Staff/Coach Annual Certification	480			
	AQUA - USA Swim Annual Competition Fees	4,460			
	ATH - Flag/Touch Football League Fees	400			
	ATH - Youth Baseball League Fees	1,872			
	ATH - Youth Soccer League Fees	1,000			
	ATH - Youth Softball League Fees	1,200			
	NRPA Conference	1,300			
	REC - Staff Certifications, Education and Tra	2,400			
	TEN -USTA Annual Membership	150			
01-553-64324	R & M - Equipment	7,923	13,817	11,250	11,170
	AQUA - Lift & General Maintenance	1,170			
	ATH - Football Helmet Annual Refurbishing	2,500			
	FIT - Equipment Upholstery Repair	1,000			
	FIT - Fitness Equipment Parts and Labor	4,000			
	REC - Facility General Equipment BRC/CC	2,500			
01-553-64326	R & M-Tennis/ Pickleball Courts	5,994	10,611	13,960	13,960
	Net Posts	1,400			
	Chlorine Tablets for Clay Courts	2,160			
	Court Scorekeepers	600			
	General Court Supplies	2,000			
	Pickleball - Nets	500			
	Tennis - Nets	1,800			
	Tennis - Soft Court Materials	2,500			
	Windscreens	3,000			
01-553-64332	Contract/Consulting Services	3,386	5,316	4,500	4,500
	AQUA - USS Swim Coach Annual Backgroun	216			
	ATH - Background Checks Coaches	3,960			
	PRO - SPARC Counselor Background Checks	324			
01-553-64363	R & M - Property & Facility	6,309	9,786	8,250	9,250
	AQUA - Ladder Steps & Control Board Repai	2,000			
	FIT - Mirror Repair/Replace	2,250			

553 - Recreation Bodenhamer					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	REC - BRC General Facility Repairs	3,000			
	REC - Cultural Center General Facility Repair	1,000			
	TEN - Tennis Center General Facility Repairs	1,000			
01-553-64383	R & M - Vehicle	7,045	2,122	4,000	4,000
01-553-64421	Equipment Rental	10,713	8,611	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 Equipment Rental	1,000			
01-553-65310	Telephone	14,122	11,094	21,800	12,000
	Cell- Erica	840			
	Cell- Randall	840			
	Cell-Bernie	840			
	Cell-Holly	840			
	Cell-Laura	840			
	Cell-Megann	840			
	Cell-Sarah	840			
	Cell-Suzy	840			
	Cultural Center Century Link Fire Backup	500			
	Cultural Center Office Phones	7440			
	Laptop- Erica	480			
	Laptop-Randall	840			
	Laptop-Sarah	480			
	Recreation and Tennis Center Office Phones	6480			
	Recreation Division Manager Cell-Amber	1020			
01-553-65460	Member / Public Relations & Advertising	13,537	12,763	14,500	15,000
	Annual Health and Wellness Fair	2,500			
	Bodenhamer Facility Event Supplies	1,500			
	Cultural Center Facility Event Supplies	500			
	Facility Displays for Programs/Membership	1,000			
	July Recreation Month	500			
	Member Coffee Service and Supplies	7,000			
	Membership Drives	1,500			
	Tennis Center Facility Event Supplies	500			
01-553-65810	Meals/Lodging/Travel	2,275	5,577	4,000	2,750
	AQUA - GSST Travel	250			
	ATH - Staff Travel	500			
	NRPA Conference	2,000			
01-553-68110	Miscellaneous	1,903	163	1,700	1,280
	Drug and Background testing	780			
	REC - General	500			
01-553-68210	Credit Card Fees	26,841	21,628	0	0
TOTAL PURCHASED/CONTRACTED SERVICES		433,790	472,909	482,000	478,472

SUPPLIES					
01-553-64110	Water/Sewer	18,996	17,656	19,320	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	5,107	5,405	5,340	5,340

553 - Recreation Bodenhamer					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Cultural Center Dumpster	2,040			
	Sims Park Dumpster	3,300			
01-553-65710	Special Programs - Supplies	44,787	41,747	42,500	42,500
	Adult Programs	7,500			
	Father Daughter Dance	6,000			
	Haunted Hustle	2,500			
	Mother Son Sports Day	3,000			
	SPARC Break Camps	4,000			
	SPARC Summer Camp	13,500			
	Youth/Family Programs	6,000			
01-553-65715	Athletic Programs - Supplies	92,314	109,134	105,800	114,300
	Baseball Equipment	5,000			
	Baseball Trophies/Awards	1,000			
	Baseball/Tball Uniforms	26,000			
	Basketball Equipment	1,000			
	Basketball Trophies/Awards	800			
	Basketball Uniforms	15,500			
	Cheer Equipment	1,000			
	Cheer Uniforms	9,500			
	Flag Football Trophies/Awards	1,000			
	Flag Football Uniforms and Equipment	13,000			
	Football Equipment	3,000			
	Football Uniforms	10,000			
	Soccer Equipment	1,000			
	Soccer Trophies/Awards	1,000			
	Soccer Uniforms	16,000			
	Softball Equipment	2,000			
	Softball Trophies/Awards	500			
	Softball Uniforms	6,000			
	Sports Jamboree	1,000			
01-553-66112	Computer	4,017	405	4,500	3,500
01-553-66117	Supplies - Custodial	844	1,386	1,750	1,750
01-553-66121	Aquatic Program - Supplies	21,417	22,872	27,750	26,250
	Annual Summer Banquet	500			
	Lifeguard Class Supplies & Certifications	2,000			
	Phinman	2,500			
	Program Supplies - Kickboards,Snorkels,Phi	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	4,000			
	Swim Team Suits - Spring	4,000			
	Swim Team Suits - Summer	3,000			
	Trophies, Ribbons and Awards	1,500			
	Water Aerobic Class Supplies	1,450			
01-553-66125	Tennis/Pickleball Program - Supplies	6,961	9,229	9,550	9,550
	Pickleball - Community Program & Event Su	1,500			
	Pro Shop Inventory	600			
	Rec Program Supplies - Start up Programs	1,000			
	Tennis - Community Program & Event Suppl	1,500			
	Tennis - Jr Tournament Balls and Supplies	500			

553 - Recreation Bodenhamer					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Tennis - Junior Program Supplies	500			
	Tennis - League and Tournament Awards	750			
	Tennis - Teaching Balls Red/Orange/Green	600			
	Tennis - Teaching Balls Yellow	1,600			
	Tennis Tournament Supplies	1,000			
01-553-66130	Fitness Program - Supplies	28,552	23,743	25,000	25,000
	Aerobics Class Supplies	4,500			
	C25K and Running Programs	500			
	Fitness Challenge Programs	3,000			
	Haunted Hustle 5K Sponsor	6,500			
	Haunted Hustle Supplies	9,500			
	Youth Wellness Camps & Programs	1,000			
01-553-66150	Supplies - Office	5,947	5,386	5,500	5,500
	Bodenhamer Recreation Center - General Supplies (4000)				
	Cultural Center - General Supplies (1,500)				
01-553-66155	Supplies - Operating	29,404	27,529	29,831	31,345
	AQUA - Added Chemicals	300			
	AQUA - Bi-Carbonate	50			
	AQUA - Calcium	45			
	AQUA - Chlorine	10,350			
	AQUA - First Aid	100			
	AQUA - Muranic Acid	785			
	AQUA - Ring O	355			
	AQUA - Taylor Reagents	500			
	Cultural Center - General	500			
	FIT - Detergent and Dryer Sheets	500			
	FIT - Equipment Vinyl Roll	1,000			
	FIT - Equipment Wipes and Sanitizers	8,000			
	FIT - Vacuum Replacement	1,000			
	Pumphouse Critical Repair	1,500			
	REC - Bodenhamer Center Shop Merch	200			
	REC - General Operating	4,000			
	REC - Member Scan Cards	1,760			
	Tennis Center - General	400			
01-553-66170	Furn,Equip,Fixt,SmTools<\$50,000	18,237	20,584	131,500	214,500
	AQUA - Pool Deck General	1,000			
	AQUA- Kiddie Pool Deck Resurface	15,000			
	AQUA- Timing Clock	26,000			
	Facility Signage	1,500			
	FIT - Fitness Center General	2,000			
	FIT - Stretching Station	3,000			
	FIT-Outdoor Fitness Ground Fall Zone	3,000			
	REC - Cultural Center General	2,000			
	REC - Small Tools for Repairs	500			
	REC- Enclosed Storage at Rec Center	48,000			
	REC-Bodenhamer Rc Center General	4,000			
	REC-Exterior Paint of Rec Center	70,000			
	TEN - Tennis Center General	500			
	Tennis/Rec/Cultural Center Furnishing/Dec	3,000			
	TEN-Pickleball Shade Structures	35,000			
01-553-66195	Uniform Rental/Purchases	5,499	4,348	5,200	5,500

553 - Recreation Bodenhamer					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	AQUA - Lifeguard Uniforms (2,000)				
	Name Tags (200)				
	REC - Staff Uniforms (2,000)				
	Staff Christmas Shirts - City Store (1,300)				
01-553-66210	Natural Gas	24,785	23,630	22,500	22,500
	Bodenhamer (4,000)				
	Cultural Center (500)				
	Swimming pool (18,000)				
01-553-66220	Electricity	118,577	125,388	120,392	120,392
	Bodenhamer Center (75000)				
	Bodenhamer East Lot (300)				
	Cultural Center Building C and SPARC (6800)				
	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	3,333	2,456	3,000	3,000
01-553-66410	Books/Subscriptions	9,983	9,426	8,724	11,366
	Aquatic Meet Manager (700)				
	Disney + (160)				
	FIT - Espresso Bikes Annual Subscription (400)				
	HDTV Cable Services (4800)				
	PRO - Netflix Subscription (324)				
	REC - MPLC License - BRC/CC (1840)				
	REC - Newspapers (100)				
	REC - Pandora Music Licensing (720)				
	REC - When I Work Scheduling Subscription (1260)				
	Youtube TV (1062)				
TOTAL SUPPLIES		438,761	450,324	568,157	661,613
CAPITAL OUTLAY					
01-553-80706	Fitness Equipment	0	30,146	0	0
01-553-80847	Furniture & Equipment	15,527	29,876	0	0
TOTAL CAPITAL OUTLAY:		15,527	60,022	0	0
TOTAL		2,728,869	2,860,513	2,571,995	2,996,377

554 - Recreation Sportsplex					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		525,903	616,456	629,969	750,463

PURCHASED/CONTRACTED SERVICES					
01-554-51068	Contract Labor	148,881	170,752	125,000	140,000
	Concession Labor (80,000)				
	DOC (60,000)				
01-554-63260	Registration Fees/Tuition	2,399	1,291	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	35,864	37,056	36,740	36,000
01-554-64325	R & M Irrigation	10,362	16,702	13,000	13,000
01-554-64383	R & M - Vehicle	5,636	2,773	5,000	5,000
01-554-64421	Equipment Rental	5,128	0	6,500	6,500
01-554-65310	Telephone	4,746	4,617	3,780	3,780
	Air Card (540)				
	Cell Phones (4@780= 3,120)				
	VOIP/Century Link (120)				
01-554-65810	Meals/Lodging/Travel	2,035	1,940	2,200	2,200
	Alabama Turf Association (500)				
	Florida Turf Assoc (500)				
	Sports Turf Managers Assoc (1200)				
01-554-68110	Miscellaneous	210	60	1,000	1,000
01-554-68210	Credit Card Fees	7,252	8,410	8,000	8,000
TOTAL PURCHASED/CONTRACTED SERVICES		222,512	243,601	203,395	217,655

SUPPLIES					
01-554-64110	Water/Sewer	10,107	10,270	10,100	10,100
01-554-64211	Refuse Collection	8,661	11,812	8,500	9,500
01-554-66112	Computer	121	125	1,000	2,000
01-554-66150	Supplies - Office	740	677	500	1,000
01-554-66155	Supplies - Operating	25,482	21,088	21,000	23,000
01-554-66157	Supplies - Turf	71,218	65,374	68,500	68,500
01-554-66160	Supplies - Turf-ChemFertilizer	20,849	28,467	25,850	25,850
01-554-66170	Furn,Equip,Fixt,SmTools<\$50,000	10,663	10,880	76,100	65,100
	Misc. Hand Tools, etc (7500)				
	pop-up Tents (3600)				
	turbine blower-replacement (15000)				
	Utility Vehicle Replacement (15000)				
	zero turn mower-replacement (24000)				
01-554-66175	Sports Equipment	6,990	2,094	7,500	9,500
01-554-66180	Tournaments	44,962	42,082	90,500	52,000
	AHSAA Regional Softball Championship (10000)				
	AHSAA State Track Championship (8000)				
	AISA Track Championship (9000)				
	CollegeSoftball Tournaments (9500)				
	SSAC Track Tournament (4,000)				
	USSSSA Baseball (11,500)				
01-554-66195	Uniform Rental/Purchases	3,765	4,367	4,000	6,000
01-554-66210	Natural Gas	779	796	555	555
01-554-66220	Electricity	79,768	86,972	70,960	70,960

554 - Recreation Sportsplex					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	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	19,639	18,512	19,000	19,000
01-554-66410	Books/Subscriptions	0	208	0	300
01-554-68821	Concession Stand Purchases	201,981	191,929	175,000	175,000
TOTAL SUPPLIES		505,725	495,655	579,065	538,365
CAPITAL OUTLAY					
01-554-80847	Furniture & Equipment	234,771	95,713	0	0
01-554-80874	Improvements	32,915	64,695	0	0
TOTAL CAPITAL OUTLAY:		267,685	160,408	0	0
TOTAL		1,521,825	1,516,119	1,412,429	1,506,483

555 - Recreation Parks					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		340,753	294,494	370,739	382,984

PURCHASED/CONTRACTED SERVICES					
01-555-51068	Contract Labor	107,022	96,072	105,000	105,000
	Crew/DOC				
01-555-63260	Registration Fees/Tuition	787	100	1,000	1,000
	Alabama Turf (250)				
	Florda Turf (250)				
	Sports Turf Managers Association (500)				
01-555-64324	R & M - Equipment	14,661	31,006	14,000	15,630
	mowers, carts and tractors (9,950)				
	Small Equipment (5,680)				
01-555-64325	R & M Irrigation	10,150	11,390	9,000	9,000
01-555-64383	R & M - Vehicle	6,402	11,780	6,000	3,240
01-555-64421	Equipment Rental	1,078	0	5,000	5,000
01-555-65310	Telephone	110	404	1,020	1,020
	Cell -Crew Leader-Jennifer (840)				
	Office Phone (180)				
01-555-65810	Meals/Lodging/Travel	1,290	3,313	1,800	1,800
	Turf Associations (1,000)				
	Sports Turf Management (800)				
01-555-68110	Miscellaneous	134	85	500	500
01 555 64332	Enterprise Fleet Lease				23,337
TOTAL PURCHASED/CONTRACTED SERVICES		141,633	154,150	143,320	165,527

SUPPLIES					
01-555-64110	Water/Sewer	9,277	8,075	15,160	11,000
01-555-64211	Refuse Collection	363	1,579	600	1,000
01-555-66155	Supplies - Operating	12,138	9,263	13,000	13,000
	Back stop fence fabric repairs (2,000)				
	General Supplies (4,500)				
	Playground Mulch (6,500)				
01-555-66157	Supplies - Turf	20,814	25,865	25,000	25,000
01-555-66160	Supplies - Turf-ChemFertilizer	16,239	15,589	22,000	22,000
01-555-66170	Furn,Equip,Fixt,SmTools<\$50,000	8,315	8,700	71,700	18,366
	Misc. Hand Tools (7,200)				
	pop-up tents (1,500)				
	Tools (5,000)				
	Branding for Leased Vehicle (4,666)				
01-555-66175	Sports Equipment	3,451	2,179	5,000	5,000
01-555-66195	Uniform Rental/Purchases	2,412	199	4,500	4,500
01-555-66220	Electricity	32,984	33,223	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)				

555 - Recreation Parks					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
01-555-66260	Fuel, Oil & Lubricants	10,966	12,731	10,000	10,000
TOTAL SUPPLIES		116,958	117,402	200,960	143,866
CAPITAL OUTLAY					
01-555-80840	Vehicles	0	42,866	0	0
01-555-80847	Furniture & Equipment	114,659	61,060	0	0
TOTAL CAPITAL OUTLAY:		114,659	149,521	0	0
TOTAL		714,003	715,567	715,019	692,377

558 - Recreation City Store					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
PERSONNEL					
01-558-51020	Salaries - Regular	57,879	85,129	110,468	109,508
01-558-51030	Salaries-Part-time/Temporary	30,265	20,409	40,816	42,040
01-558-51050	Overtime	0	6	0	0
01-558-52010	FICA	6,705	7,812	11,573	11,594
01-558-52020	Pension	2,622	4,184	6,429	10,711
01-558-52030	Life & LTD Insurance	187	222	300	300
01-558-52052	Health-Self Insurance Premium	0	1,578	0	0
01-558-52056	EmployeeContributionsHealthIns	0	-2,674	0	0
TOTAL PERSONNEL		97,658	116,666	169,586	174,153

PURCHASED/CONTRACTED SERVICES					
01-558-63260	Registration Fees/Tuition	0	0	0	0
01-558-64363	R & M - Property& Facility	178	178	500	500
01-558-65310	Telephone	110	442	1,440	1,440
	Cell-Shauna (840)				
	Monthly Bill (600)				
01-558-65460	Public Relations/Advertising	584	901	250	500
	Digital/Print Media				
01-558-65810	Meals/Lodging/Travel	38	0	2,000	2,000
	Attend Retail Expo (2@1,000 ea)				
01-558-68110	Miscellaneous	25	62	260	260
01-558-68210	Credit Card Fees	9,535	9,749	11,100	0
TOTAL PURCHASED/CONTRACTED SERVICES		10,469	11,332	15,550	4,700

SUPPLIES					
01-558-64110	Water/Sewer	597	374	750	750
01-558-65570	Printing	0	0	250	250
01-558-66112	Computer	0	0	300	300
01-558-66150	Supplies - Office	135	993	1,550	800
01-558-66155	Supplies - Operating	3,730	4,148	3,250	3,250
	Merchandise Bags, tags amd shipping materials				
01-558-66165	Postage & Freight	988	1,001	1,200	1,200
01-558-66170	Furn,Equip,Fixt,SmTools<\$50,000	2,763	1,605	1,480	1,750
	Display furniture (8,000)				
	Lighting at Flagship location (3,000)				
01-558-66195	Uniform Rental/Purchases	235	444	450	450
01-558-66220	Electricity	3,269	3,433	3,500	3,500
01-558-68820	City Store Merchandise	130,069	129,101	103,000	103,000
TOTAL SUPPLIES		141,786	141,098	115,730	115,250

TOTAL		249,912	269,096	300,866	294,103
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575 - Recreation School					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		141,001	150,506	142,848	148,729
PURCHASED/CONTRACTED SERVICES					
01-575-51068	Contract Labor	19,853	34,152	29,000	29,000
	PT Time Temporary Labor (current) (29,000)				
01-575-64324	R & M - Equipment	3,702	3,508	6,000	6,000
01-575-64325	R & M Irrigation	5,569	6,862	6,000	6,000
01-575-64383	R & M - Vehicle	355	348	1,500	1,500
01-575-64421	Equipment Rental	0	240	1,500	1,500
01-575-65310	Telephone	110	454	840	840
	Cell-Scott Phone				
01-575-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES		29,589	45,563	44,840	44,840
SUPPLIES					
01-575-66150	Supplies - Office	0	0	0	0
01-575-66155	Supplies - Operating	5,392	3,740	7,622	7,622
01-575-66157	Supplies - Turf	20,017	26,437	27,220	27,220
01-575-66160	Supplies - Turf-ChemFertilizer	17,456	15,099	22,000	22,000
01-575-66170	Furn,Equip,Fixt,SmTools<\$50,000	2,299	4,764	5,000	12,000
	zero turn mower (1)				
01-575-66195	Uniform Rental/Purchases	342	0	1,000	1,000
01-575-66260	Fuel, Oil & Lubricants	3,602	2,175	3,500	3,500
TOTAL SUPPLIES		49,108	52,215	66,342	73,342
CAPITAL OUTLAY					
01-575-80847	Furniture & Equipment	66,604	0	0	0
TOTAL CAPITAL OUTLAY:		66,604	0	0	0
TOTAL		286,302	248,284	254,030	266,911



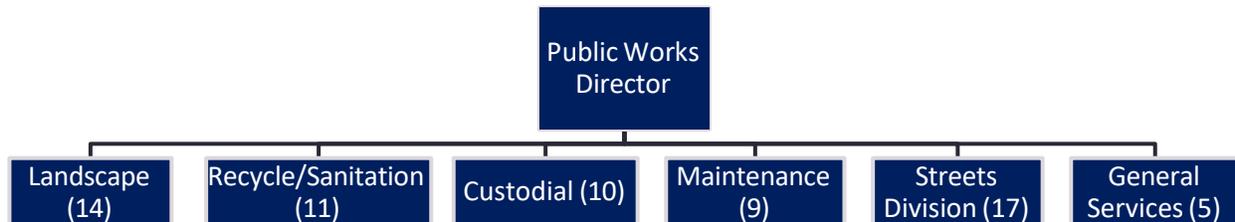
PUBLIC WORKS DEPARTMENT



Public Works Department

Director	Noel Hand	
Department Description	The Public Works Department maintains city buildings, public beaches, streets, landscaping, vehicles, equipment, and stormwater systems while also managing beachside trash and recycling services. It includes six divisions: Recycle and Sanitation, Streets, General Services, Custodial, Landscape, and Maintenance. These teams handle tasks such as debris pickup, street sweeping, mosquito control, mowing, facility maintenance, and traffic signal repair. The department also supports city events, promotes recycling and ecotourism, and partners with Gulf Shores City Schools on construction project management.	
Mission	The Public Works Department serves residents, the environment, and visitors of Gulf Shores. This department provides services to stay on top of residential concerns, drainage issues, trash/recycling requests, and maintain cleanliness in city owned property as well as throughout the community.	
Total Employees	2025 Budget	2026 Budget
67	\$8,787,726	8,073,827

Organizational Chart



Public Works Programs

PW1: Administration

Administrative staff support the operations of the Public Works Department by maintaining records and managing financial data. This includes tracking assets, monitoring budget use, and ensuring compliance with financial regulations. The administrative team also handles various clerical tasks, such as scheduling meetings, preparing reports, and managing correspondence. By providing essential administrative support, the team helps to ensure the efficient and effective operation of the department.

PW2: Beautification

The Beautification Program is responsible for enhancing and maintaining the city's landscaping and design. This includes managing flowers, trees, mulch, irrigation, and flower beds, as well as maintaining city grounds, nature trails, and greenhouse operations. The department also oversees seasonal decorations, banners, and various citywide landscape architecture.

PW3: Building Maintenance

The Maintenance Division is responsible for maintaining the condition of city buildings through regular inspections, maintenance, and repairs. This includes tasks such as checking and repairing HVAC systems, plumbing, electrical systems, and structural components. The team also performs routine cleaning and upkeep to ensure that facilities are safe, clean, and functional for employees and the public. Additionally, the division handles minor construction repairs and renovations as needed to address any issues that arise. This program ensures that city buildings are well-maintained and able to support the needs of the community.

PW4: Community Outreach and Education

Public Works connects with the community by attending events such as Community Christmas, Earth Day, Arbor Day, library book readings, etc. Staff attend local functions, present at schools and community groups, and answer public questions to educate residents about the work being done by the department. By engaging with residents, the department can also gather feedback and address any concerns, ensuring that the services provided meet the needs of the community.

PW5: Custodial Services

The custodial team provides essential cleaning and sanitizing services to maintain healthy and pleasant environments for employees and visitors. This includes daily cleaning of facilities, such as offices and public buildings. The team also handles special requests, such as power washing, carpet cleaning, and deep cleaning of specific areas. By maintaining high standards of cleanliness, the custodial team helps to prevent the spread of illness and create a welcoming atmosphere in city facilities.

PW6: Customer Service

This program addresses both residents and visitors' concerns by providing accurate information and timely responses. The customer service team serves as the main point of contact for inquiries related to Public Works services, helping to resolve issues and answer questions. The team also disseminates information to the public about ongoing projects and services, ensuring that residents are well-informed. By providing excellent customer service, the program helps to build trust and satisfaction among the community.

PW7: Debris Pickup

The Recycle and Sanitation team collects large trash items that don't fit in regular residential carts, including furniture, appliances, and yard debris. This service is provided weekly for single-family residential homes, helping to keep neighborhoods clean and free from clutter. The team also supports cleanup efforts after storms or special events, ensuring that debris is promptly removed and disposed of properly. This program is essential for maintaining the cleanliness and safety of the community.

PW8: Drainage Maintenance

The drainage crew is responsible for keeping drainage systems clear and functional to prevent flooding. This involves regular inspections, cleaning, and repairs of drainage systems throughout the city. The crew also performs preventative maintenance to address potential issues before they become major problems. By ensuring that drainage systems are in good working order, the team helps to protect properties and infrastructure from water damage.

PW9: Fleet Maintenance

The Maintenance Division maintains all City-owned vehicles and equipment to ensure reliability, safety, and performance. This includes performing regular inspections, repairs, and preventive maintenance on a wide range of vehicles and equipment, from utility trucks to lawn mowers. The team also manages the scheduling of maintenance tasks to minimize downtime and ensure that all equipment is available when needed. By keeping the city's fleet in good condition, the division helps to support the efficient operation of city services.

PW10: Litter Patrol

The city's litter patrol crew is dedicated to removing litter and debris from roads, sidewalks, the beach, and other public spaces. This involves regular patrols to identify and clean up litter, as well as responding to reports of litter from residents. The crew also works to educate the public about the importance of keeping public spaces clean and the impact of litter on the environment. By maintaining cleanliness and protecting natural resources, the litter patrol helps to create a cleaner and more attractive community.

PW11: Mosquito Control

The Mosquito Control program aims to reduce mosquito populations city-wide to improve public comfort and health. This involves spraying mosquitoes in areas where they are known to breed, as well as providing residents with mosquito tablets for standing water. Staff assess conditions and apply treatments as needed to control mosquito populations and prevent the spread of mosquito-borne diseases. By managing mosquito populations, the program helps to protect public health and enhance the quality of life for residents.

PW12: Project Management

The Public Works Department oversees various construction projects from design through completion, such as Gulf Shores City Schools projects. This includes managing contracts, budgets, and timelines to ensure that projects are completed on time and within budget. The team also ensures project quality by attending regular inspections and addressing any issues that arise during construction. Additionally, the department communicates updates to the public by collaborating with other city departments to keep residents informed about the progress of projects.

PW13: Recycle Drop-Off Facility

In 2016 the city opened a recycle drop-off facility to meet a need that the closing of a local Recycling Facility closure left within the community. The opening of this new facility allowed people who currently did not have access to recycling to have an option to drop off at the facility, such as visitors and people living in multi-family homes. The facility is open for drop-off 24/7 and collects a wide variety of materials, such as glass, cardboard, plastic, paper, scrap metal, etc. The facility hosts quarterly special recycling days, on which residents can drop off items that are not normally accepted, such as paint and fluorescent light bulbs.

PW14: Sidewalk Maintenance

The Streets Division maintains and repairs sidewalks throughout the city to ensure pedestrian safety, accessibility, and appearance. This includes addressing issues such as cracks, uneven surfaces, and other hazards that could pose a risk to pedestrians. The team also performs regular inspections to identify and address potential problems before they become major issues. By keeping sidewalks in good condition, the division helps to create a safe and accessible environment for all users.

PW15: Special Events Support

The Public Works Department provides setup, takedown, and logistical support for community events hosted by the city. This includes tasks such as setting up decorations, clearing trash from roadways, touching up various landscapes, installing signage, and cleaning up after events. The team works closely with the events team to ensure that all logistical needs are met and that events run smoothly.

PW16: Street Light Management

Public Works serves as liaison between Baldwin EMC and residents. When a streetlight outage is reported, Baldwin EMC places the poles on a schedule to be repaired. The Public Works Department handles any resident concerns regarding the streetlight outages. The Public Works department also keeps an inventory of repairs that are needed and follows up with Baldwin EMC on a regular basis. The program cost does include power for all city owned streetlight poles, traffic lights, and signals.

PW17: Street Maintenance

Streets resurfacing improves roadway condition and appearance by resurfacing worn streets. Work is prioritized based on need and condition, and re-evaluated each year as needed. The city contracts this service out and oversees the process and responds to any questions or concerns from the community. This cost also includes street repairs, such as pothole filling and minor repairs.

PW18: Street Sign Maintenance

The Streets Division installs and maintains traffic and informational signs throughout the city to ensure safety and clear communication with all motorists and pedestrians. The streets department replaces signs after storms or other incidents occur, and ensures all signs are legible and impactful. Signs are stored in the Public Works warehouse and replaced as needed.

PW19: Street Sweeping

Street sweeping keeps streets clean and safe by removing dirt, debris, and hazardous materials. Regular sweeping helps prevent clogged storm drains and improves road safety. Street sweeping is also essential after an accident or spill that occurs and causes the potential to impact drivers or damage vehicles.

PW20: Tourist (Beach) and Business Area Cleaning

The Public Works Department is dedicated to maintaining the cleanliness, safety, and appearance of Gulf Shores' beaches and business areas. The Recycle and Sanitation Division's daily tasks include picking up trash, removing debris, and raking the sand at the beach. This program also supports the city's *Leave Only Footprints Ordinance*, which states that "All non-permitted personal items such as beach chairs, umbrellas, tents, ice chests and beach toys must be removed from the beach each night and may not be placed or remain on the beach before sunrise. Personal items left on the beach between one hour after sunset and sunrise may be treated by the City as abandoned property and be removed and disposed of as abandoned property." Custodial crews keep the public restroom areas at the beach clean and ready for use. Additionally, the Public Works team works to protect wildlife habitats by ensuring that their activities do not disturb native plants, animals, or nests. The Public Works Department works alongside the Share the Beach Program to mark and monitor sea turtle nests. This program is essential for maintaining the natural beauty of the beaches and providing a pleasant experience for residents and visitors alike.

PW21: Trash Collection Relationship Management

The Public Works Department oversees the city's contract with trash service providers and helps residents resolve service issues, such as setting up new services and handling missed pickups and other concerns. The trash service provider handles the service of residential trash cans and recycling cans, including the billing, logistics, service and majority of customer service.

PW22: Vegetation Management

Grass mowing is performed in various city areas to promote the flow of drainage. This type of mowing includes rights-of-way, ditches, and public grounds. This is more of a utility type of mowing, rather than beautification, in areas that have dense weeds or rough terrain.

Program Costs

Program:	2025 Total Costs
Administration	\$ 379,828.59
Beautification	\$ 1,317,176.38
Building Maintenance	\$ 825,060.86
Community Outreach and Education	\$ 18,584.59
Custodial Services	\$ 362,295.33
Customer Service	\$ 129,824.85
Debris Pickup	\$ 802,134.15
Drainage Maintenance	\$ 481,837.46
Fleet Maintenance	\$ 280,960.55
Litter Patrol	\$ 115,195.77
Mosquito Control	\$ 113,342.45
Project Management	\$ 214,181.15
Recycle-Drop Off Center	\$ 148,708.74
Sidewalk Maintenance	\$ 103,411.20
Special Events Support	\$ 420,552.13
Street Light Maintenance Oversight	\$ 471,727.32
Street Sign Maintenance	\$ 220,940.56
Street Sweeper	\$ 63,842.79
Tourist (Beach) and Business Area Cleaning	\$ 907,178.35
Trash Collection Relationship Management	\$ 12,800.61
Vegetation Management	\$ 769,119.93
Street Maintenance	\$ 1,478,993.07
Grand Total:	\$ 9,367,696.80

FY 2025 Accomplishments

- GSHS Project Administration
- OpenGov implementation
- RAS contract
- Baldwin EMC lighting improvement
- BOE annex building – driveway and bike trail on East 3rd St.
- East 5th Street widening for pedestrians and golf carts
- GSHS sitework completed
- GSHS Auburn access road to align with Wave Maker Way
- Landscape improvement process-level of service
- Installed landscaping at the airport terminal
- Installed landscaping at the East 1st Ave Beach walking District
- Renovated Fire Station 4

SWOT Analysis

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Willingness to participate and be involved within the community • Requests are made known to correct department efficiently • Adaptability in different tasks • Autonomous employees with high levels of knowledge and capability • Environmentally focused • Quick turn-around time on requests • Team-oriented 	<ul style="list-style-type: none"> • Sharing successes with the public • Utilize City events to unify all Public Works employees • Utilize OpenGov to streamline citywide projects and work orders • Create well-roundedness in workers through different projects / cross-training • Focus on preventative maintenance • Need to bid out services
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • History of no cross training • Lack of equipment • Budget restrictions • Trouble doing specialized projects without compromising routine tasks • Lack of established procedures 	<ul style="list-style-type: none"> • Not completing requests quickly enough for the public due to the time it takes to complete, or start, intricate projects • City growing rapidly- need systems and services to keep up • Aging infrastructure • Hurricanes and other natural disasters • Short-staffed

2026 Objectives

Objective 1: Increase Operational Efficiency

We are in the process of implementing a new asset management system within the Public Works Department with the immediate goal of logging all physical assets into the system and initiating use of the work order portal. This foundational step will allow us to track maintenance needs, improve response times, and begin building a data-driven approach to asset lifecycle management. Success will be measured by the percentage of assets entered into the system and the number of work orders created and completed through the portal (goal 90%), as well as a decrease in request turnaround time from an average of 5 days to 3 days.

Objective 2: Reduce Unplanned Downtime

We aim to reduce unplanned equipment and facility downtime by increasing the frequency and consistency of preventative maintenance activities. This will be achieved by leveraging the new asset management system to schedule, assign, and track preventative maintenance tasks, ensuring that routine care is performed before issues arise. Success will be measured by a reduction in reactive work orders and an increase in scheduled preventative maintenance tasks completed (over half should be preventative maintenance), as reported through the asset management system.

Objective 4: Improve Levels of Service in Beach and Tourist Areas

The Public Works Department will increase the level of service in the beach area by reallocating staff to work at the beach areas during times of downtime. This will result in an improved level of service by allocating 7 employees to the beach area rather than 4.

Objective 5: Improve Landscape Bed Quality

The city will increase the level of service of its landscaped beds. To do this, we will partner with the new High school to design and construct a new greenhouse that will serve as a plant production hub for city landscape beds while also providing educational opportunities for students. This initiative will be implemented through a joint-use agreement, shared planning with school staff, and integration into horticulture or environmental science curriculum.

Summary Table

Objective	Performance Measure	2026 Target	Associated Programs
1: Increase Operational Efficiency	Assets logged in the Asset system	90%	PW1: Administration
	Work Orders submitted via OpenGov	90%	
	Average Request Turnaround Time	3 Days	
2: Reduce Unplanned Downtime	Schedule Preventative Maintenance Work Orders	60% Ratio of Preventative Maintenance Work Orders	PW3: Building Maintenance
			PW9: Fleet Maintenance
3: Improve Levels of Service in Beach and Tourist Areas	Employees per location	7	PW20: Tourist (Beach) and Business Area Cleaning
4. Increase Landscape Bed Service Levels	Establish Greenhouse at High school	By end of 2026	PW2: Beautification
	Define Levels of Service	Quarter 1 2026	

Public Works					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
560	General Services	680,019	539,263	512,271	719,770
561	Facilities	593,964	674,928	761,061	786,516
562	Landscaping	1,072,333	1,454,284	1,397,780	1,458,009
563	Streets	3,185,148	3,039,758	2,595,423	2,017,549
564	Maintenance	1,186,119	1,333,063	1,476,558	1,356,896
566	Recycling & Sanitation	1,333,308	1,670,682	2,044,184	1,735,087
TOTAL		8,050,891	8,711,977	8,787,277	8,073,827

560 - PW General Services					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		506,398	389,407	442,021	488,820

PURCHASED/CONTRACTED SERVICES					
01-560-51068	Contract Labor	0	3,457	0	0
01-560-63260	Registration Fees/Tuition	9,536	17,926	11,800	5,500
	APWA (1600)				
	ICMA (1400)				
	PW Admin OpenGov Class (1500)				
	Registration Fees/Tuition General MISC. (1000)				
01-560-63320	Engineering/ConsultingServices	104,557	91,850	25,000	150,000
	RaS Paving Assessment (125,000)				
	Miscellaneous (25,000)				
	Dream4 Training (15,000)				
01-560-64324	R & M - Equipment	232	400	500	500
01-560-64383	R & M - Vehicle	19	68	1,000	1,000
01-560-64421	Equipment Rental	1,476	2,710	1,700	1,700
01-560-65310	Telephone	4,186	4,128	4,000	4,000
01-560-65810	Meals/Lodging/Travel	755	7,612	4,500	6,000
01-560-68110	Miscellaneous	546	714	500	1,000
TOTAL PURCHASED/CONTRACTED SERVICES		121,307	128,865	49,000	169,700

SUPPLIES					
01-560-64110	Water/Sewer	127	167	350	350
01-560-64211	Refuse Collection	147	264	350	350
01-560-66112	Computer	0	0	1,000	1,000
01-560-66150	Supplies - Office	1,762	1,797	1,500	1,500
01-560-66165	Postage & Freight	262	170	100	100
01-560-66170	Furn,Equip,Fixt,SmTools<\$50,000	434	1,773	3,000	43,000
	Branding, Wayfinding & Signage (40,000)				
	Office Furniture Replacement				
01-560-66195	Uniform Rental/Purchases	428	491	1,000	1,000
01-560-66220	Electricity	6,393	9,276	7,000	7,000
01-560-66260	Fuel, Oil & Lubricants	6,148	6,399	6,000	6,000
01-560-66410	Books/Subscriptions	301	654	950	950
TOTAL SUPPLIES		16,002	20,991	21,250	61,250

CAPITAL OUTLAY					
01-560-80617	Vehicles	36,312	0	0	0
TOTAL CAPITAL OUTLAY:		36,312	0	0	0

TOTAL		680,019	539,263	512,271	719,770
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561 - PW Facilities/Custodial					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		417,970	502,959	591,011	615,241

PURCHASED/CONTRACTED SERVICES					
01-561-51068	Contract Labor	65,327	45,815	30,000	30,000
01-561-63260	Registration Fees/Tuition	0	0	0	0
01-561-64324	R & M - Equipment	1,081	941	1,000	1,000
01-561-64332	Contract/Consulting Services	15,618	15,592	16,000	46,919
	Pest Control (30,000)				
	Enterprise Fleet Lease (16,919)				
01-561-64383	R & M - Vehicle	3,806	5,557	6,000	9,240
01-561-64421	Equipment Rental	141	0	500	500
01-561-65310	Telephone	1,530	1,052	1,100	1,100
01-561-65810	Meals/Lodging/Travel	259	105	200	200
01-561-68110	Miscellaneous	671	716	1,500	1,500
TOTAL PURCHASED/CONTRACTED SERVICES		88,434	69,778	56,300	90,459

SUPPLIES					
01-561-64211	Refuse Collection	1,683	0	0	0
01-561-66117	Supplies - Custodial	74,075	60,071	60,000	60,000
01-561-66150	Supplies - Office	536	401	500	500
01-561-66170	Furn,Equip,Fixt,SmTools<\$50,000	736	1,954	38,500	4,666
	Branding for Leased Vehicle (4,666)				
01-561-66195	Uniform Rental/Purchases	604	1,479	4,500	5,400
	CINTAS Shirt (3200)				
	New Employees Uniform Cost (900)				
	Supervisor Uniform & Misc. (1000)				
	T Shirts (300)				
01-561-66260	Fuel, Oil & Lubricants	9,906	9,664	10,000	10,000
01-561-66410	Books/Subscriptions	20	213	250	250
TOTAL SUPPLIES		87,560	73,783	113,750	80,816

CAPITAL OUTLAY					
01-561-80741	Vehicles	0	28,408	0	0
TOTAL CAPITAL OUTLAY:		0	28,408	0	0

TOTAL		593,964	674,928	761,061	786,516
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562 - PW Landscaping					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		669,827	781,631	767,406	907,788

PURCHASED/CONTRACTED SERVICES					
01-562-51068	Contract Labor	163,022	199,612	100,000	100,000
01-562-63260	Registration Fees/Tuition	1,505	1,960	2,000	2,000
01-562-64324	R & M - Equipment	15,720	31,196	22,000	25,000
01-562-64383	R & M - Vehicle	24,750	21,701	18,000	14,480
01-562-64421	Equipment Rental	1,843	1,996	2,300	2,300
01-562-65310	Telephone	2,017	1,691	3,214	3,214
01-562-65810	Meals/Lodging/Travel	475	363	1,000	1,000
01-562-68110	Miscellaneous	5,306	5,623	3,000	5,000
01-562-64332	Enterprise Fleet Lease				48,276
TOTAL PURCHASED/CONTRACTED SERVICES		214,638	264,143	151,514	201,270

SUPPLIES					
01-562-64110	Water/Sewer	41,198	51,662	49,220	49,220
01-562-64211	Refuse Collection	4,881	2,453	5,000	5,000
01-562-66140	Supplies - Landscape	68,350	74,982	70,000	70,000
01-562-66142	Supplies-Tree Maintenance	10,338	15,856	35,000	35,000
01-562-66150	Supplies - Office	1,998	966	1,000	1,000
01-562-66170	Furn,Equip,Fixt,SmTools<\$50,000	10,259	11,114	66,840	76,173
	Landscape Mowers (28,840)				
	Misc. Small Tools (8,500)				
	Soil Mixer (16,500)				
	Trailer (13,000)				
	Branding for Leased Vehicle (9,333)				
01-562-66195	Uniform Rental/Purchases	1,345	1,292	5,900	6,800
	Additional Employee Uniform (900)				
	CINTAS Shirts (4,600)				
	Supervisor & Misc. (1,000)				
	T Shirts (300)				
01-562-66220	Electricity	9,515	9,239	8,500	8,500
01-562-66260	Fuel, Oil & Lubricants	31,348	35,134	33,200	33,200
01-562-66410	Books/Subscriptions	46	20	200	200
TOTAL SUPPLIES		179,276	202,717	274,860	285,093

CAPITAL OUTLAY					
01-562-80818	Vehicles	0	110,026	204,000	
	Landscape Truck (47,000)				
01-562-80829	Furniture & Equipment	8,592	95,767	0	63,858
	Sod Roller (38,525)				
	Utility Tractor Replacement (44,867)				
	Spreader/Sprayer (18,991)				
TOTAL CAPITAL OUTLAY:		8,592	205,793	204,000	63,858

TOTAL		1,072,333	1,454,284	1,397,780	1,458,009
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563 - PW Streets					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		1,028,127	1,061,787	947,061	938,787

PURCHASED/CONTRACTED SERVICES					
01-563-51068	Contract Labor	60,571	70,762	75,000	75,000
01-563-63260	Registration Fees/Tuition	827	1,400	3,000	3,000
01-563-64324	R & M - Equipment	45,745	55,339	60,000	65,000
01-563-64375	R & M - Streets/Drainage/Sidewalks	107,586	85,152	165,000	165,000
01-563-64378	R & M-Street Lights	352,424	375,354	378,000	400,000
01-563-64383	R & M - Vehicle	37,878	36,701	50,000	47,240
01-563-64421	Equipment Rental	29,862	12,698	30,000	30,000
01-563-65310	Telephone	4,576	3,861	4,500	4,500
01-563-65810	Meals/Lodging/Travel	1,372	2,755	5,000	5,000
01-563-68110	Miscellaneous	1,161	1,219	1,000	1,000
01-563-64332	Enterprise Fleet Lease				21,134
TOTAL PURCHASED/CONTRACTED SERVICES		642,001	645,240	771,500	816,874

SUPPLIES					
01-563-64110	Water/Sewer	417	700	1,500	1,500
01-563-64211	Refuse Collection	1,124	1,769	5,000	5,000
01-563-66150	Supplies - Office	605	646	500	500
01-563-66155	Supplies - Operating	14,411	13,429	10,500	10,500
01-563-66161	Supplies - Weed Control	0	0	0	0
01-563-66162	Supplies-Mosquito Control	30,686	24,462	32,000	32,000
01-563-66170	Furn,Equip,Fixt,SmTools<\$50,000	9,187	9,953	136,000	74,666
	Flexwing Mower (32,000)				
	VMS Boards (38,000)				
	Branding for Leased Vehicle (4,666)				
01-563-66195	Uniform Rental/Purchases	2,648	2,437	6,222	7,722
	CINTAS Shirts (4922)				
	Employee T Shirts (300)				
	New Employee Uniforms (1500)				
	Supervisor shirts & Misc. (1000)				
01-563-66210	Natural Gas	2,064	1,715	1,700	4,000
01-563-66220	Electricity	39,183	43,218	40,000	40,000
01-563-66260	Fuel, Oil & Lubricants	81,149	56,557	56,000	56,000
01-563-66510	Traffic Signs/Markers	28,973	21,326	25,000	30,000
TOTAL SUPPLIES		210,446	176,212	314,422	261,888

CAPITAL OUTLAY					
01-563-80690	Street Resurfacing	759,914	1,002,383	0	0
01-563-80741	Vehicles	0	31,498	422,440	
	Replacement Vehicle				
01-563-80849	Equipment	544,660	122,638	140,000	0
	Tractors (98,000)				
	Bushhog (2) (\$70,575)				
TOTAL CAPITAL OUTLAY:		1,304,575	1,156,519	562,440	0

TOTAL		3,185,148	3,039,758	2,595,423	2,017,549
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564 - PW Maintenance					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		756,614	790,008	699,858	732,631

PURCHASED/CONTRACTED SERVICES					
01-564-51068	Contract Labor	9,800	18,275	10,000	10,000
01-564-63260	Registration Fees/Tuition	626	900	4,500	4,500
01-564-64324	R & M - Equipment	13,496	14,593	15,000	15,000
01-564-64332	Contract/Consulting Services	38,209	42,160	50,000	66,212
	Enterprise Fleet Leasing (16,212)				
01-564-64363	R & M - Property&Facility	280,835	330,030	333,000	333,000
	City Property Maintenance (318,000)				
	Holiday Decor Maintenance and Repair (5,000)				
	Lifeguard Stands (10,000)				
01-564-64383	R & M - Vehicle	38,034	28,953	35,000	33,620
01-564-65310	Telephone	5,889	5,716	6,000	6,000
01-564-65810	Meals/Lodging/Travel	1,292	1,178	1,500	1,500
01-564-68110	Miscellaneous	561	1,456	1,000	1,000
TOTAL PURCHASED/CONTRACTED SERVICES		388,742	443,262	456,000	470,832

SUPPLIES					
01-564-64211	Refuse Collection	2,165	1,480	2,500	2,500
01-564-66112	Computer	669	0	1,000	1,000
01-564-66150	Supplies - Office	1,085	1,149	1,200	1,200
01-564-66155	Supplies - Operating	11,747	12,430	12,000	12,000
01-564-66170	Furn,Equip,Fixt,SmTools<\$50,000	9,350	10,169	18,100	20,433
	A/C Service Machine (8100)				
	Misc. (10,000)				
	Branding for Leased Vehicle (2,333)				
01-564-66195	Uniform Rental/Purchases	1,553	1,315	8,700	9,100
01-564-66260	Fuel, Oil & Lubricants	13,266	12,329	16,000	16,000
01-564-66410	Books/Subscriptions	930	821	1,200	1,200
TOTAL SUPPLIES		40,763	39,694	60,700	63,433

CAPITAL OUTLAY					
01-564-80710	Vehicles	0	60,099	170,000	
	Ford Maverick (34,000)				
01-564-80810	Furniture & Equipment	0	0	90,000	90,000
	Generator (90,000)				
TOTAL CAPITAL OUTLAY:		0	60,099	260,000	90,000

TOTAL		1,186,119	1,333,063	1,476,558	1,356,896
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566 - PW Recycle & Sanitation					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		557,998	824,084	739,831	763,753

PURCHASED/CONTRACTED SERVICES					
01-566-51068	Contract Labor	151,908	134,971	95,000	95,000
01-566-63260	Registration Fees/Tuition	28	26	4,000	4,000
01-566-64324	R & M - Equipment	52,309	64,066	45,000	45,000
01-566-64383	R & M - Vehicle	40,878	41,889	30,000	27,240
01-566-64421	Equipment Rental	43	2,630	4,500	4,500
01-566-65310	Telephone	897	1,532	1,680	1,680
01-566-65810	Meals/Lodging/Travel	306	143	1,500	1,500
01-566-68110	Miscellaneous	700	829	1,000	1,000
01-564-64332	Enterprise Fleet Lease				20,148
TOTAL PURCHASED/CONTRACTED SERVICES		247,069	246,085	182,680	200,068

SUPPLIES					
01-566-64110	Water/Sewer	0	68,650	57,000	57,000
01-566-64211	Refuse Collection	263,945	288,415	275,000	275,000
01-566-66112	Computer	0	0	500	500
01-566-66150	Supplies - Office	240	196	500	500
01-566-66155	Supplies - Operating	12,193	11,705	10,000	11,000
01-566-66170	Furn,Equip,Fixt,SmTools<\$50,000	3,714	3,375	75,900	91,166
	Beach Shade Sales Replacement (10,500)				
	Ditchwitch (36,000)				
	Trailers (2) (40,000)				
	Branding for Leased Vehicle (4,666)				
01-566-66195	Uniform Rental/Purchases	1,474	1,570	4,100	4,100
01-566-66210	Natural Gas	0	0	0	0
01-566-66220	Electricity	0	18,780	15,000	17,000
01-566-66260	Fuel, Oil & Lubricants	56,796	76,137	65,000	65,000
TOTAL SUPPLIES		338,363	468,827	503,000	521,266

CAPITAL OUTLAY					
01-566-80741	Vehicles	0	50,317	0	
	Replace Ford F250				
01-566-80849	Equipment	189,878	81,368	618,673	250,000
	Knuckleboom Truck				
TOTAL CAPITAL OUTLAY:		189,878	131,685	618,673	250,000

TOTAL		1,333,308	1,670,682	2,044,184	1,735,087
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AIRPORT



570 - AIRPORT AUTHORITY					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TOTAL PERSONNEL		0	0	357,201	601,756
PURCHASED/CONTRACTED SERVICES					
01-570-63311	Professional Services	0	21,608	0	0
01-570-65311	Internet Service	0	0	0	0
01-570-65810	Meals/Lodging/Travel	0	0	0	0
01-570-68110	Miscellaneous	0	0	0	0
TOTAL PURCHASED/CONTRACTED SERVICES		0	21,608	0	0
SUPPLIES					
01-570-66155	Supplies - Operating	0	0	0	30,000
	SCASDP Airport Match				
TOTAL SUPPLIES					
TOTAL		0	21,608	357,201	631,756



APPROPRIATIONS



679 - APPROPRIATIONS					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
PURCHASED/CONTRACTED SERVICES					
01-679-60003	Outside Agencies	279,970	258,900	107,500	0
01-679-60093	City School System	634,684	684,613	669,306	620,970
TOTAL PURCHASED/CONTRACTED SERVICES		914,654	943,513	776,806	620,970
TOTAL		914,654	943,513	776,806	620,970

TRANSFERS



991 - TRANSFERS					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
TRANSFERS					
01-991-93420	Transfer to Beach Restoration & Projects Fund	1,000,000	210,000	138,000	138,000
	Annual Beach Monitoring & Tilling Transfer (63,000)				
	Annual Dune Enhancement Fund (3,000)				
	Annual Trapping & Monitoring (12,000)				
	Survey-Annually through 2029 (60,000)				
01-991-93830	TferToCIF	0	0	280,000	0
01-991-93906	TransferToStormDamageFund	2,983,763	23,078	23,079	23,079
	Acme Oyster House Parking Lot pmts (23,708) to repay old loans from the GFOA				
	HMGP City match (1)				
01-991-94104	Transfer to Debt Service Fund	24,191,203	28,004,421	26,782,182	25,341,472
	PD Vehicle Lease (223,000)				
TOTAL TRANSFERS:		28,174,966	28,237,499	27,223,261	25,502,551
TOTAL		28,174,966	28,237,499	27,223,261	25,502,551



OTHER FUNDS



Other Governmental Funds - Revenue					
Fund Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
11	Special Revenues	1,232,252	933,566	690,000	690,000
14	Impact Fees	2,845,285	1,023,721	2,470,093	665,200
37	Beach Restoration	2,848,255	340,248	138,000	138,000
38	Capital Improvements	5,731,334	5,941,558	102,917,799	26,403,350
39	Storm Damage	13,848,912	6,042,905	35,829	23,079
40	NonTaxable Line of Credit	4,903,266	45,559,992	31,810,127	12,737,366
41	Debt Service	24,236,960	28,070,353	37,190,645	25,341,472
42	Taxable Warrant	26,892,332	24,885,427	23,208,713	31,062,840
55	Public Education Building Authority	-170,487	18,342	165,000	454,875
TOTAL		82,368,110	112,816,113	198,626,206	97,230,057

Other Governmental Funds - Expenditures					
Fund Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
11	Special Revenues	825,091	842,812	690,000	690,000
14	Impact Fees	1,392,579	2,497,972	2,435,093	275,000
37	Beach Restoration	2,429,275	841,239	138,000	138,000
38	Capital Improvements	18,932,803	48,096,868	102,917,799	26,403,350
39	Storm Damage	16,622,081	1,763,020	12,750	0
40	NonTaxable Line of Credit	2,760,358	14,191,049	31,810,127	12,737,366
41	Debt Service	24,236,480	28,070,056	37,190,645	25,341,472
42	Taxable Warrant	17,174,597	22,738,851	23,135,725	31,051,491
55	Public Education Building Authority	786,338	597,316	292,725	286,125
TOTAL		85,159,602	119,639,182	198,622,864	97,516,182

Fund: 11 - SPECIAL REVENUES FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
11-3112150	Firefighters AdValorem Tx	341,039	351,357	250,000	250,000
11-3301060	Law Enfcmnt-Fed Eq Sharing	341,956	0	0	0
11-3302065	Law Enfcmnt-St,Loc,& Other	7,470	7,748	0	0
11-3354010	AL Gasoline Excise Tax-4	21,512	21,556	17,000	17,000
11-3354011	AL Gasoline Excise Tax-5	10,617	10,623	12,000	12,000
11-3354020	AL Gasoline Excise Tax-7	37,161	37,182	32,000	32,000
11-3354021	Petroleum Inspection Fees	5,863	5,943	7,000	7,000
11-3354025	AL Gasoline Excise Tax-10	101,960	112,766	90,000	90,000
11-3354030	Motor Fuel Tax Distribution	1,882	1,910	2,000	2,000
11-3359530	State Shared Captl Impvts Fund	140,064	143,610	130,000	130,000
11-3423030	Corrections Revenue	159,148	172,335	115,000	115,000
11-3423035	Mun Court Judicial Adm Fund Revenue	57,689	56,958	35,000	35,000
11-3610011	Interest Inc-4ct/5ct Gas Tax	739	462	0	0
11-3610021	Interest Inc-7ctGasTax/InspFee	580	578	0	0
11-3610025	Interest Inc-10 Cent Gas Tax	675	1,305	0	0
11-3610030	Interest Inc-Corrections	953	2,228	0	0
11-3610035	InterestInc-MunCtJudicialAdmFund	1,240	3,791	0	0
11-3610050	Interest Inc-FF AdValorem	375	453	0	0
11-3610060	Interest Inc-Law Enf-Fed	391	725	0	0
11-3610065	Interest Inc-Law Enf-SL&O	25	98	0	0
11-3610070	Interest Inc-ParkingOrdRev	0	0	0	0
11-3610080	Interest Inc-MunGovtCapImprvts	913	1,938	0	0
Total Revenue:		1,232,252	933,566	690,000	690,000
Expense					
11-579-68111	Misc Expenses-4ct/5ct Gas Tax	411	0	0	0
11-579-68121	Misc Expenses-7ct/Insp Fees	111	0	0	0
11-579-68135	Misc Expense - MunCtJudicialAdmFund	24,701	17,196	35,000	35,000
11-579-68150	Misc Expense-FF AdValorem Tax	0	0	0	0
11-579-68161	LawEnf-FedEquitableSharing	22,711	0	0	0
11-579-68165	Misc Expense-LawEnf-St.Loc&Oth	5,429	20,616	0	0
11-991-90110	Tfer to Gen Fnd-Correctns	150,000	170,000	115,000	115,000
11-991-90120	Tfer to Gen Fnd-FF AdVal	275,000	325,000	250,000	250,000
11-991-90140	Trans to GF-Law Enf-SL&O	1,727	0	0	0
11-991-90150	Tfer to Gen Fnd-AL Gas Tx	205,000	170,000	160,000	160,000
11-991-90155	Tfer to Gen Fnd-St Cap Impvts	140,000	140,000	130,000	130,000
Total Expense:		825,091	842,812	690,000	690,000
TOTAL		407,162	90,754	0	0

Fund: 14 - IMPACT FEES FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
14-3231001	Impact Fees-Parks & Recreation	1,445,104	362,533	1,456,828	400,000
14-3232001	Impact Fees-Fire	223,114	96,451	151,875	81,200
14-3233001	Impact Fees-Police	148,925	62,761	147,290	164,000
14-3234001	Impact Fees-Public Works	996,340	419,030	350,000	0
14-3419000	Miscellaneous Revenue	0	20	329,100	0
14-3610000	Interest Income	31,802	82,925	35,000	20,000
Total Revenue:		2,845,285	1,023,721	2,470,093	665,200
Expense					
14-579-65401	Fire Equipment	130,376	40,640	0	0
14-579-68113	Miscellaneous Admin Expenses	0	12	0	0
14-879-81003	Recreation	651,850	1,048,871	1,456,828	65,000
	Turf Tank Field Robot - number of fields have increased due to increased participants				
14-879-82001	Fire	0	130,379	151,875	90,000
	F350 for new boat to patrol and service new structures along the shore				
14-879-83004	Police	104,856	0	476,390	50,000
	Portable Surveillance Trailer for increased traffic due to growing population and event attendance.				
14-879-84001	Public Works	505,497	196,459	350,000	70,000
	Toro Standup Blower (15,000)				
	DERQ Intelligent Transportation System for 2 intersections				
14-991-93894	Transfer to Non-Taxable Warrant Fund	0	1,081,610	0	0
Total Expense:		1,392,579	2,497,972	2,435,093	275,000
TOTAL		1,452,706	-1,474,250	35,000	390,200

Fund: 37 - BEACH REST & PROJECTS FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
37-3342010	Grant-ADEM Recycling Program	350,000	0	0	0
37-3419000	Miscellaneous Revenue	4,200	0	0	0
37-3419500	Recycling Revenue	34,758	12,121	0	0
37-3478100	Parking Fees	1,455,379	115,149	0	0
37-3479000	Bodenhamer-MembershipFees	688	268	0	0
37-3610000	Interest Income	3,231	2,711	0	0
37-3911075	Transfer from General Fund	1,000,000	210,000	138,000	138,000
	Annual Beach Monitoring & Tilling Transfer (63,000)				
	Annual Dune Enhancement Fund (3,000)				
	Annual Trapping & Monitoring (12,000)				
	Survey- Annually through 2029 (60,000)				
Total Revenue:		2,848,255	340,248	138,000	138,000
Expense					
	Beach Personnel & Ops Expense	2,393,775	824,739	0	0
37-579-80100	Trapping & Monitoring	17,500	13,500	12,000	12,000
37-879-80100	Dune Enhancement	18,000	3,000	3,000	3,000
37-889-80103	Monitoring-BeachRenour-Ph III	0	0	123,000	123,000
	Monitoring & Tilling (63,000)				
	Survey- Annually through 2029 (60,000)				
Total Expense:		2,429,275	841,239	138,000	138,000
TOTAL		418,980	-500,991	0	0

Fund: 38 - CAPITAL IMPROVEMENTS FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
38-3341050	Grant - Recreation	0	0	0	200,000
38-3342554	Grant-ALDOT-Sidewalks 8 Feet Wide	0	0	711,850	72,280
38-3342556	Port Security Grant Program (PSGP)	0	0	0	592,800
	Fire Boat				
38-3610000	Interest Income	3,276,855	4,019,387	0	0
38-3650160	Contributions-Sidewalk/Bikeway	0	0	70,000	0
38-3656110	Contrib-BaldCo-TraflmprCoRd 6				1,061,500
	CR6 Project				
38-3910130	TferFmGeneralFund	0	0	280,000	
	West Beach Blvd TAP Project Match from GF				
38-3910166	Transfer from City School Board	0	0	0	0
38-3913559	Transfer from City School Board	0	0	2,372,000	0
38-3921000	Sale of General Assets	0	0	0	115,000
38-3922000	Unrealized Gain/ Loss	2,454,479	1,922,172	0	0
38-3931041	Proceeds from 2022-A GO Warrant	0	0	99,483,949	0
38-39310	Proceeds from 2026 Loan for HS completion				17,000,000
	Use of Reserve Balance				7,361,770
Total Revenue:		5,731,334	5,941,558	102,917,799	26,403,350

Expense					
38-579-68101	Misc Fund Admin Expenses	45	60	0	500,000
	Comprehensive Plan (300,000)				
	Stormwater/Construction Handbook (200,000)				
38-679-60093	City School System	7,739,716	732,000	0	0
38-679-64400	Recreation Portable Stands				260,000
38-879-65300	ALDOT-Sidewalks Handicap Access	0	0	1,061,850	90,350
	West Beach Blvd TAP Project (90,350)				
38-879-65550	Beach Walking District	0	0	0	1,280,000
38-879-80690	Street Resurfacing	0	0	0	3,000,000
38-879-84200	Kids Park	0	0	0	950,000
38-879-84701	Fire Expenses	0	0	0	500,000
	Fire Command Trailer (250,000)				
	Fire Boat - Grant Match (250,000)				
38-879-84900	High School Construction (New Campus)	11,193,042	47,259,884	101,855,949	17,000,000
38-879-85000	City School Improvements (Old Campus)	0	104,923	0	0
38-879-85020	4th Street Bridge				400,000
38-879-86100	TrafficImprvts-CoRoad6 West				1,513,000
38-879-93801	Traffic Signals - Medical Village				910,000
	Medical Village (590,000)				
	Coastal Gateway/Wavemaker Way (320,000)				
38-991-90100	TransToGenFund	0	0	0	0
38-991-90146	Trans To Non-Taxable Warrant Fund	0	0	0	0
Total Expense:		18,932,803	48,096,868	102,917,799	26,403,350

TOTAL		-13,201,469	-42,155,309	0	0
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Fund: 39 - STORM DAMAGE FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
39-3334007	FEMA Reimb-Nate	5,296,526	534,217	0	0
39-3334100	FEMA Reimb- Sally	3,370,211	1,123,081	0	0
39-3364007	AEMA Reimb-Nate	882,754	76,036	0	0
39-3364100	AEMA Reimb-Sally	606,014	238,108	0	0
39-3910102	Transfer from Lodging Tax 2% Beach	450,000	4,048,384	0	0
39-3910106	TransferFromGeneralFund	2,983,763	23,078	35,829	23,079
	Acme Oyster House Parking Pmts (23,078)				
	Hazard Mitigation Match (1)				
39-3915250	Transfer from 2018-A	259,644	0	0	0
Total Revenue:		13,848,912	6,042,905	35,829	23,079
Expense					
39-579-68101	Misc Fund Admin Expenses	0	0	12,750	0
39-579-68113	Mutual Aid Expenses	701	0	0	0
39-818-81520	Parks, Recreation & Other (G) -NATE	7,062,034	430,668	0	0
39-819-81710	Parks, Recreation & Other (G)- SALLY	3,790,797	845,383	0	0
39-819-81910	Direct Admin Costs (Z)- SALLY	4,868	14,126	0	0
39-819-82000	Insured Repairs- SALLY	0	15,799	0	0
39-821-81510	Beach Betterment-City Portion	5,760,643	456,788	0	0
39-881-61011	Hazard Mitigation	3,038	255	0	0
Total Expense:		16,622,081	1,763,020	12,750	0
TOTAL		-2,773,169	4,279,885	23,079	23,079

Fund: 40 - NON-TAXABLE LINES OF CREDIT					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
40-3341200	Grant-ADCNR-W6th St Access	0	0	0	0
40-3342552	Grant- ALDOT-TAP Grants/Sidewalk TAPOA-	0	19,789	0	0
40-3342830	ALDOT Funding Agreements	0	41,690	0	0
40-3342850	Grant - ALDOT TAP	0	0	0	0
40-3343600	BUILD Grant	0	0	7,935,000	0
40-3610000	Interest Income	3,266	159,013	0	0
40-3913895	Trans From Sidewalk/Bikeway Pmts	0	0	0	0
40-3931040	Proceeds from 2020-D G.O. Warrant	1,000,000	3,300,000	229,500	0
40-3931041	Proceeds from 2022-B GO Warrant	3,900,000	42,039,500	23,645,627	12,737,366
Total Revenue:		4,903,266	45,559,992	31,810,127	12,737,366

Expense					
40-535-80839	Fire Capital Outlay Vehicle	0	2,027,874	0	0
40-551-80874	Events & Programs Improvements	0	26,446	0	0
40-553-80874	Bodenhamer Improvements	504,872	237,387	0	0
40-554-80874	Sportsplex Improvements	0	1,243,815	229,500	0
40-555-80874	Parks Improvements	389,160	0	0	0
40-563-80865	Waterway West Connector Rd.	0	0	100,000	0
40-564-80710	Vehicle & Equipment	0	550,322	0	0
40-579-68101	Misc Fund Admin Expenses	0	1,500	0	0
40-879-65200	ALDOT- TAP Grant/Sidewalks TAPOA-TA15(0	85,698	0	0
40-879-65502	6th St Public Access	205,957	0	0	0
40-879-65505	Justice Center	1,439,150	1,657,748	9,761,450	12,337,366
40-879-65520	BUILD - County Road 6	0	92,211	500,000	0
40-879-65530	Hwy 182 Improvements	0	0	0	0
40-879-65535	West 4th Street Bridge	68,275	119,330	0	0
40-879-65555	BUILD Grant - Hwy 59	0	0	2,201,746	0
40-879-65560	BUILD Grant-Pedestrian Bridge	0	778,082	18,000,000	0
40-879-80873	Buildings	101,683	1,144,660	0	0
40-879-80911	Land & Improvements	51,261	1,925,976	1,017,431	400,000
	Fire Training Facility (400,000)				
40-879-84601	Airport Terminal	0	0	0	0
40-991-90180	Transfer to General Fund	0	4,300,000	0	0
Total Expense:		2,760,358	14,191,049	31,810,127	12,737,366

TOTAL		2,142,908	31,368,943	0	0
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Fund: 41 - DEBT SERVICE FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
41-3610000	Interest Income	2,472	3,158	0	0
41-3910101	Transfer from General Fund	24,191,203	28,004,421	37,190,645	25,341,472
41-3913744	Trans From Capital Improvements Fund	33,282	47,253	0	0
41-3915250	Trans From 2018-A	5,889	8,777	0	0
41-3915300	Trans From 2018-B	4,114	6,744	0	0
Total Revenue:		24,236,960	28,070,353	37,190,645	25,341,472

Expense					
41-971-81050	2015-GO Debt Svc-Principal	240,000	255,000	260,000	2,375,000
41-971-81055	2017-A GO Debt Svc-Principal	757,960	778,880	800,377	822,467
41-971-81060	2018-A GO Debt Svc-Principal	800,000	840,000	885,000	930,000
41-971-81065	2018-B GO Debt Svc-Principal	915,000	940,000	970,000	1,000,000
41-971-81068	2020-A GO Debt Service-Prin	2,210,000	2,260,000	2,315,000	0
41-971-81069	2020-B GO Debt Service-Prin	716,000	732,000	747,760	764,280
41-971-81070	2020-C GO Debt Service-Prin	402,000	413,000	424,410	436,250
41-971-81072	2020-D GO Debt Service-Prin	0	4,300,000	0	0
41-971-81074	2020-E GO Debt Service-Prin	6,100,000	5,000,000	15,408,464	0
41-971-81075	2022-A GO Debt Service-Prin	5,970,000	6,105,000	6,250,000	6,395,000
41-971-81077	2022-B GO Debt Service-Prin	0	0	2,168,532	2,220,890
41-971-86001	Lease/Purch-PD Tasers	0	62,656	62,704	62,704
41-971-86003	2026 Principal Payment	115,450	115,450	0	1,847,000
41-972-81050	2015-GO Debt Svc-Interest	313,790	308,990	303,380	297,400
41-972-81055	2017-A GO Debt Svc-Interest	112,069	91,108	69,063	46,666
41-972-81060	2018-A GO Debt Svc-Interest	948,500	908,500	866,500	822,250
41-972-81065	2018-B GO Debt Svc-Interest	400,188	372,738	343,598	313,042
41-972-81068	2020-A GO Debt Service-Int	107,060	72,350	36,346	0
41-972-81069	2020-B GO Debt Service-Int	349,455	334,448	313,094	296,570
41-972-81070	2020-C GO Debt Service-Int	260,762	250,160	234,764	222,922
41-972-81072	2020-D GO Debt Service-Int	981	35,403	195,020	0
41-972-81074	2020-E GO Debt Service-Int	49,653	204,910	267,300	0
41-972-81075	2022-A GO Debt Service-Int	3,398,940	3,262,228	3,154,320	3,006,374
41-972-81077	2022-B GO Debt Service-Int	59,613	418,177	1,104,014	1,051,657
41-972-81080	2026 Interest Payment	0	0	0	2,200,000
41-975-60009	2020- GO -Fiscal Agent Fees	0	0	3,000	0
41-975-60037	2015-GO Fiscal Agent Fee	1,210	1,210	0	0
41-975-60038	2018-A GO Fiscal Agent Fee	750	750	1,000	1,000
41-975-60040	2018-B GO Fiscal Agent Fee	500	500	1,000	1,000
41-975-60042	2022-A GO Fiscal Agent Fee	6,600	6,600	6,000	6,000
	PD Vehicle Loan				223,000
Total Expense:		24,236,480	28,070,056	37,190,645	25,341,472

TOTAL		479	297	0	0
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Fund: 42 - TAXABLE WARRANT FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
42-3343010	Ctr for Ecotourism Grant-Restore Act	2,683,454	7,249,064	3,882,436	1,300,000
42-3343015	ALDOT Capacity Grant-Restore Act	8,346,430	3,935,690	4,386,633	4,422,500
	ALDOT RESTORE Waterway East ext to ALDOT Bridge (1,922,500)				
	ALDOT RESTORE Waterway E Phase 1 (1,000,000)				
	RESTORE Grant - E Canal Realignment Reimbursement (1,500,000)				
42-3343020	Little Lagoon Grant-Restore Act	140,223	251,996	1,800,000	1,800,000
42-3343600	Build Grant	1,255,376	4,556,859	1,685,788	0
42-3343700	Grant-NFWF	480,000	0	2,290,340	2,290,340
	Laguna Cove Construction - Reimbursement (1,270,340)				
	Oyster Bay Wetland Restoration - Reimbursement (320,000)				
	RESTORE Oyster Bay WWW Culvert Replacement (700,000)				
42-3419000	Miscellaneous Revenue	1,386,849	210,207	1,234,500	4,000,000
	ATRIP 2 - Hwy 59 Widening (2,000,000)				
	RESTORE - Laguna Cove (2,000,000)				
42-3914111	Transfer from Impact Fees	0	1,081,610	0	0
42-3931040	Proceeds from 2020-E GO Warrant	12,600,000	7,600,000	7,929,016	0
	Proceeds from 2026				17,250,000
Total Revenue:		26,892,332	24,885,427	23,208,713	31,062,840

Expense					
42-501-69000	Gulf Coast Center for Ecotourism & Sustaina	300,000	302,880	0	0
42-501-81000	Improvements-Medical Facility	10,488	0	0	0
42-501-89000	Improvements-Gulf Coast Ctr for Ecotouris	2,807,815	7,422,101	1,300,000	0
42-579-68101	Misc Fund Admin Expenses	44	0	0	0
42-879-65515	Waterway West	0	0	0	3,000,000
42-879-65520	County Road 6 Improvements	68,115	-1,311	0	0
42-879-65535	Waterway East	8,977,294	4,477,708	4,386,633	3,022,500
	Waterway East Phase 1 (1,100,000)				
	Waterway East Phase 2 CE&I (122,500)				
	Waterway East Phase 2 Construction (1,800,000)				
42-879-65540	ALDOT Capacity Project (Canal Rd)	196,465	155,773	0	2,363,000
42-879-65545	Ft. Morgan Road Access Mngt	135,003	372,987	30,000	0
42-879-65550	Beach Walking District	467,790	3,205,343	0	0
42-879-65555	Build Grant- Hwy 59	3,220,927	4,883,057	2,920,288	4,031,830
	ATRIP II (2,357,000)				
	Hwy 59 Widening - Construction (1,674,830)				
42-879-65560	Build Grant-Ped Bridge	288,569	69,353	0	13,814,161
42-879-80911	Land & Improvements	487,443	1,606,280	2,290,340	3,020,000
	Laguna Cove Improvements - Construction (2,000,000)				
	Oyster Bay Wetland Restoration - Construction NFWF (320,000)				
	RESTORE Oyster Bay WWW Culvert Replacement (700,000)				
42-879-89005	Little Lagoon Restoration Project	140,653	244,679	1,800,000	1,800,000
42-991-93894	Tfer to General Fund	73,993	0	10,408,464	0
Total Expense:		17,174,597	22,738,851	23,135,725	31,051,491

TOTAL		9,717,735	2,146,576	72,988	11,349
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Fund: 55 - PUBLIC ED BLDG AUTH FUND					
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue					
55-3610000	Interest Income	5	5	0	0
55-3620000	Dividend Income	5,996	6,954	0	0
55-3630000	Rent Income	609,850	608,700	457,725	454,875
Total Revenue:		615,851	615,658	457,725	454,875
Expense					
55-579-62019	Amortization of Bond Premium	152,393	-30,479	0	0
55-584-68020	Depreciation	229,095	229,095	0	0
55-972-81051	2017 Debt Svc-Interest	404,850	398,700	292,725	286,125
Total Expense:		786,338	597,316	292,725	286,125
TOTAL		-170,487	18,342	165,000	168,750



APPENDIX A: **EMPLOYEE PAY CLASSIFICATION**



2025 Pay Classification Plan - Public Safety

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Beach Ranger	524	\$17.51	\$21.10	\$24.69
Lifeguard I Beach	526	\$19.18	\$22.33	\$25.50
Police Communications Officer	526a	\$19.18	\$22.33	\$25.50
Police Detention Officer	526b	\$17.95	\$21.73	\$25.50
Firefighter/EMT	527	\$19.66	\$24.16	\$28.66
Community Service Officer	529	\$22.69	\$27.66	\$32.63
Evidence & Crime Scene Tech	531	\$28.97	\$34.35	\$39.73
Police Officer	531	\$27.59	\$32.71	\$37.83
Firefighter/Paramedic	534	\$22.13	\$27.67	\$33.21
Community Service Supervisor	535	\$30.44	\$35.96	\$41.48
Police Detention Supervisor	535	\$30.44	\$35.96	\$41.48
Communications Supervisor	535a	\$26.62	\$32.39	\$38.16
IT Coordinator	535a	\$26.62	\$32.39	\$38.16
Fire Lieutenant	536a	\$23.01	\$28.76	\$34.52
Police Sergeant	536a	\$30.61	\$37.55	\$44.50
Administrative Supervisor	537	\$30.47	\$36.87	\$43.27
Command Sergeant	540	\$32.22	\$39.60	\$46.99

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
NIRBS Compliance Officer	531	\$60,259.12	\$71,444.92	\$82,630.72
Beach Safety Lieutenant	538	\$63,960.94	\$77,818.56	\$91,676.18
Fire Education/Training Officer	538	\$63,960.94	\$77,818.56	\$91,676.18
Fire EMS Officer	538	\$63,960.94	\$77,818.56	\$91,676.18
Fire Inspector	538	\$63,960.94	\$77,818.56	\$91,676.18
Fire Logistics Officer	538	\$63,960.94	\$77,818.56	\$91,676.18
Fire Marshal	542	\$77,690.84	\$97,113.55	\$116,537.29
Police Lieutenant	542	\$77,690.84	\$97,113.55	\$116,537.29
Safety Training Chief	542	\$77,690.84	\$97,113.55	\$116,537.29
Support Services Commander	542	\$77,690.84	\$97,113.55	\$116,537.29
Beach Safety Chief	544	\$80,476.99	\$100,594.95	\$120,714.97
Fire Battalion Chief	544	\$80,476.99	\$100,594.95	\$120,714.97
Deputy Fire Chief	546	\$86,394.34	\$107,993.44	\$129,591.51
Police Deputy Chief	547	\$104,387.41	\$130,484.52	\$156,581.63

2025 Pay Classification Plan - General

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Customer Service Rep.	105	\$16.08	\$19.41	\$22.73
Fitness Attendant	105	\$16.08	\$19.41	\$22.73
Library Assistant	105	\$16.08	\$19.41	\$22.73
Recreation Assistant	105	\$16.08	\$19.41	\$22.73
Administrative Assistant I	107	\$17.51	\$21.10	\$24.69
Airport Operations Officer	107	\$17.51	\$21.10	\$24.69
Facility Main. Worker	107	\$17.51	\$21.10	\$24.69
Landscape Grounds Worker	107	\$17.51	\$21.10	\$24.69
Lifeguard I-- Pool	107	\$17.51	\$21.10	\$24.69
Programs Assistant	107	\$17.51	\$21.10	\$24.69
Recycle Operator	107	\$17.51	\$21.10	\$24.69
Administrative Assistant II	109	\$18.97	\$22.70	\$26.43
Courier	109	\$18.97	\$22.70	\$26.43
Equipment Operator I	109	\$18.97	\$22.70	\$26.43
Financial Technician I	109	\$18.97	\$22.70	\$26.43
Landscape Worker II	109	\$18.97	\$22.70	\$26.43
Library Assistant, Senior	109	\$18.97	\$22.70	\$26.43
Lifeguard II	109	\$18.97	\$22.70	\$26.43
Programs Assistant II	109	\$18.97	\$22.70	\$26.43
Aquatics Specialist	111	\$20.47	\$24.82	\$29.18
Equipment Operator II	111	\$20.47	\$24.82	\$29.18
Purchasing Assistant	111	\$20.47	\$24.82	\$29.18
Recycle Operator Sr	111	\$20.47	\$24.82	\$29.18
Equipment Operator III	113	\$21.10	\$25.89	\$30.68
Facility Main. Worker, SR	113	\$21.10	\$25.89	\$30.68
Landscape Worker, SR	113	\$21.10	\$25.89	\$30.68
Mosquito Control Officer	113	\$21.10	\$25.89	\$30.68
Vehicle Equip. Mechanic	113	\$21.10	\$25.89	\$30.68
Customer Service Supervisor	115	\$21.63	\$26.64	\$31.65
Financial Technician II	115	\$21.63	\$26.64	\$31.65
HR Specialist	115	\$21.63	\$26.64	\$31.65
IT Tech.	115	\$21.63	\$26.64	\$31.65
Municipal Court Magistrate	115	\$21.63	\$26.64	\$31.65
Museum Administrator	115	\$21.63	\$26.64	\$31.65
Permit Technician	115	\$21.63	\$26.64	\$31.65
Reference Librarian	115	\$21.63	\$26.64	\$31.65
Revenue Technician	115	\$21.63	\$26.64	\$31.65
Youth Services Librarian	115	\$21.63	\$26.64	\$31.65
Facility Maintenance Tech.	117	\$22.59	\$27.76	\$32.93
Financial Technician III	117	\$22.59	\$27.76	\$32.93
Program and Events Tech.	117	\$22.59	\$27.76	\$32.93

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Trans. Systems Tech	119	\$25.16	\$30.71	\$36.27
Accountant	121	\$25.84	\$31.54	\$37.24
Building Inspector I	121	\$25.84	\$31.54	\$37.24
Code Enforcement Officer	121	\$25.84	\$31.54	\$37.24
Engineering & Construction Inspector	121	\$25.84	\$31.54	\$37.24
Facility Maintenance Tech., SR	121	\$25.84	\$31.54	\$37.24
Payroll & Benefits Specialist	121	\$25.84	\$31.54	\$37.24
Sr. Municipal Magistrate	121	\$25.84	\$31.54	\$37.24
Utility Coordinator	121	\$25.84	\$31.54	\$37.24
Permit Technician, Sr.	121	\$25.84	\$31.54	\$37.24
Building Inspector II	123	\$27.61	\$34.14	\$40.66
City Arborist	123	\$27.61	\$34.14	\$40.66
Landscape Grounds Crew Leader	123	\$27.61	\$34.14	\$40.66
Vehicle Equip. Mechanic, SR	123	\$27.61	\$34.14	\$40.66
Airport Operations Supervisor	125	\$28.55	\$35.30	\$42.04
Assistant City Clerk	125	\$28.55	\$35.30	\$42.04
Building Inspector, Senior	125	\$28.55	\$35.30	\$42.04
Fleet Manager	125	\$28.55	\$35.30	\$42.04
Parks Maintenance Crew Leader	125	\$28.55	\$35.30	\$42.04
Trans. Systems Tech, SR	125	\$28.55	\$35.30	\$42.04
PW Supervisors (ALL)	127	\$30.70	\$37.86	\$45.04
Dept. of Natural Resources Facility Supervisor	127	\$30.70	\$37.86	\$45.04
Planner	129	\$32.83	\$40.57	\$48.30

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Administrative Analyst	121	\$53,750.55	\$65,609.97	\$77,468.36
Athletic Coordinator	121	\$53,750.55	\$65,609.97	\$77,468.36
Concessions Supervisor	121	\$53,750.55	\$65,609.97	\$77,468.36
Events Supervisor	121	\$53,750.55	\$65,609.97	\$77,468.36
Programs Coordinator	121	\$53,750.55	\$65,609.97	\$77,468.36
Rental Supervisor	121	\$53,750.55	\$65,609.97	\$77,468.36
Retail Operations Supervisor	121	\$53,750.55	\$65,609.97	\$77,468.36
Creative Content & Design Coordinator	123	\$57,444.13	\$71,016.44	\$84,588.75
Communications Manager	125	\$59,388.77	\$73,419.43	\$87,451.12
Economic Development Specialist	125	\$59,388.77	\$73,419.43	\$87,451.12
Management Analyst, Senior	125	\$59,388.77	\$73,419.43	\$87,451.12
Recreation Supervisor	125	\$59,388.77	\$73,419.43	\$87,451.12
Revenue Division Coord.	125	\$59,388.77	\$73,419.43	\$87,451.12
Airport Operations Manager	127	\$63,857.94	\$78,766.16	\$93,673.35
Economic Development Manager	127	\$63,857.94	\$78,766.16	\$93,673.35
IT Systems Administrator	127	\$63,857.94	\$78,766.16	\$93,673.35

CLASS TITLE	Band ID	Hourly		
		Min	Mid	Max
Network Administrator	127	\$63,857.94	\$78,766.16	\$93,673.35
GIS Coordinator	129	\$68,285.91	\$84,378.63	\$100,472.38
Information Systems Supervisor	129	\$68,285.91	\$84,378.63	\$100,472.38
Municipal Court Administrator	129	\$68,285.91	\$84,378.63	\$100,472.38
Plans Examiner	129	\$68,285.91	\$84,378.63	\$100,472.38
Public Engagement Mgr.	129	\$68,285.91	\$84,378.63	\$100,472.38
Purchasing Officer	129	\$68,285.91	\$84,378.63	\$100,472.38
Accounting Supervisor	131	\$71,264.67	\$87,477.90	\$103,691.13
Construction Manager	131	\$71,264.67	\$87,477.90	\$103,691.13
Managing Librarian	131	\$71,264.67	\$87,477.90	\$103,691.13
Parks and Facilities Manager	131	\$71,264.67	\$87,477.90	\$103,691.13
Planning Manager	131	\$71,264.67	\$87,477.90	\$103,691.13
Program and Events Manager	131	\$71,264.67	\$87,477.90	\$103,691.13
Recreation Manager	131	\$71,264.67	\$87,477.90	\$103,691.13
Revenue Supervisor	131	\$71,264.67	\$87,477.90	\$103,691.13
Code Enforcement Supervisor	131	\$71,264.67	\$87,477.90	\$103,691.13
Chief Building Inspector	133	\$77,909.20	\$94,957.76	\$112,006.32
IT Network Architect	133	\$77,909.20	\$94,957.76	\$112,006.32
Assistant Director of Recreation & Cultural Affairs	133	\$77,909.20	\$94,957.76	\$112,006.32
City Clerk	135	\$82,767.71	\$101,329.34	\$119,890.97
Environmental / Grants Coord	135	\$82,767.71	\$101,329.34	\$119,890.97
Zoning Administrator	135	\$82,767.71	\$101,329.34	\$119,890.97
Capital Projects Manager	137	\$87,817.80	\$107,604.10	\$127,390.40
Director of Human Resources	137	\$87,817.80	\$107,604.10	\$127,390.40
Information Technology Officer	139	\$94,262.51	\$115,380.60	\$136,497.66
Capital Projects Director	141	\$100,759.75	\$124,953.42	\$149,147.09
Chief Building Official/EMA Director	141	\$100,759.75	\$124,953.42	\$149,147.09
Director of Economic Dev. & Public Affairs	141	\$100,759.75	\$124,953.42	\$149,147.09
Director of Finance and Administrative Services	141	\$100,759.75	\$124,953.42	\$149,147.09
Director of Natural Resources	141	\$100,759.75	\$124,953.42	\$149,147.09
City Engineer	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		



APPENDIX B: **FINANCIAL POLICIES**



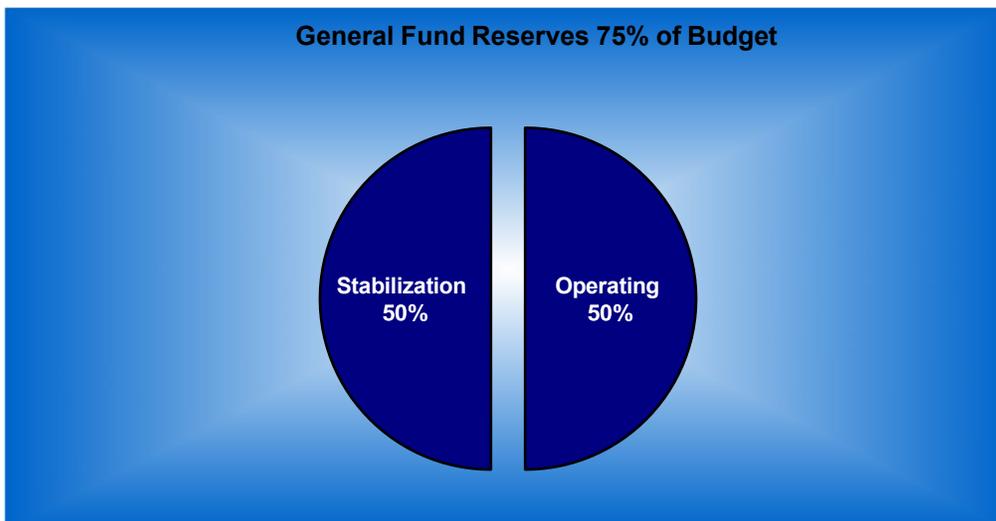
**CITY OF GULF SHORES
FINANCIAL POLICIES
NOVEMBER 2025**

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 the reserves are trending towards the year-end target. 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 with graphs of Available Fund Balance, and Rolling Twelve month totals. Actual expenditures to budget are compared on a monthly basis. The City Council Finance Committee receives a summary report monthly 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 two proprietary fund types which are the Public Education Building Authority Enterprise Fund and the Public Parks and Recreational Board. 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 in the budget year following the audit. Only major revenue sources that are steady in nature and non-fluctuating are used for budgetary purposes.

Balanced Budget

The City of Gulf Shores will finance all current on-going expenditures with current recurring revenues. 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 unassigned 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. Revenue above 75% of the General Fund Reserve at the end of the Fiscal Year may be transferred into a capital fund for future capital expenditures. 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 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.

Appendix C: Budget in Brief

BUDGET IN BRIEF

The City of Gulf Shores is using a Budget in Brief for the first time in 2026. The Budget in Brief was finalized after passage of the 2026 Budget by Council December 8th, 2025. The Budget in Brief contains elements needed to meet the GFOA criteria for the Distinguished Budget Presentation Award. Included in the Budget in Brief are the following:

- Letter from the City Administrator Outlining the Priority Based Budgeting Process
- Overview of the Budget Process including Priorities & Issues and Current Fiscal Condition
- Summary of the Fiscal 2026 Budget with Significant Budget Items and Trends
- Fund Structure, Policies and Revenue Trends
- Long-Range Financial Planning
- Capital Expenditures
- Basis of Budgeting
- Summary of Expenditures by Category and Summary of Personnel City-Wide
- City Geographic, Demographic, Economic, Housing and City Service Statistics
- Fund Descriptions and Debt Service Information
- Financial Summaries with tables and graphs
- Fund Balance History and estimates for 2025 year-end and 2026
- Major Revenue Sources table and descriptions
- Capital Outlay List for 2026, Ten Year Plan for Vehicles & Equipment and Ten-Year Capital Projects
- Ten Year Revenue, Expense and Reserve Fund Usage Projection
- Statistical Schedules and Glossary

LETTER FROM THE CITY ADMINISTRATOR

The City of Gulf Shores offers a variety of programs and services that make our community a great place to live and visit. As the city grows, it's important to regularly evaluate these programs to ensure they meet the evolving needs of residents and visitors. Some programs may need to be replaced or adjusted to better align with current priorities. Line-item budgeting does not always spark creative and innovative thinking when it comes to city services and resource allocation, which is why it is best utilized in conjunction with other budgeting types. In effort to continuously improve, city staff have been tasked with a new form of budget evaluation: Program/Priority Based Budgeting, or PBB. The Priority-Based Budgeting process helps create visualization of how resources are allocated to the programs. PBB helps aid strategic decision-making, fiscal responsibility, and transparency around the usage of the city's funds by allowing city staff to evaluate the alignment of the city's resources to execute the strategic plan and priorities of the community.

Over the past year, city staff have been assigned multiple tasks to evaluate components of the services and programs within their departments. The initial phase of implementing PBB is to understand the programs and services the city provides, including the following foundational concepts:

- **Prioritization- Doing the important things well:** The priority-driven budgeting process focuses on identifying the services that offer the highest value to the community.
- **Rethink past patterns of spending:** The priority-driven budget process encourages more creative conversations and deeper consideration about the services we provide.
- **Knowing the true cost of Providing Programs:** Knowing the cost of programs can aid in further funding decisions and provides transparency.
- **Providing transparency of community priorities:** When budget decisions are based on a well-defined set of community priorities, residents and city staff have a clearer roadmap to success.
- **Evaluation of programs based on their influence in achieving the Strategic Goals:** Programs were matched with the City's adopted Strategic Plan for easier evaluation. Programs were also scored

against criteria that incorporates mandates, reliance on the city to provide the program, cost recovery, portion of the community served, and change in demand.

It is with these concepts in mind that the 2026 budget is presented.

Sincerely,

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. Sales Tax collections trended lower in 2025 and the 2026 budgeted sales tax revenue is the same as 2025 without any growth. Lodging Tax, and Business License Collections in 2025 have enabled the City to remain secure financially. The City has retained legal Counsel to intervene in a pending lawsuit challenging the validity of the Alabama Simplified Sellers Use Tax (SSUT). The City and its municipal school system will be considerably disadvantaged if the SSUT program remains in effect and traditional sales tax revenues continue to decline. The City receives a fraction of the Use Tax generated within the City through the SSUT distribution than it would based on point of sale as it does through traditional brick and mortar locations within the City.

Short-term expenditure issues impacting the City budget in 2025 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.

General Fund Reserves – The Fiscal Year 2026 Budget proposes to maintain \$63,495,000 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 2026 Budget proposes an operations increase of \$1,594,224 or 9.4%.

Budget Adoption

This budget was formally adopted by the City Council on December 8th, 2025 and establishes a fiscal plan for the City's Fiscal Year, January 1 to December 31, 2026. 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 23rd and was finalized with adoption of the 2026 Budget by Council December 8th, 2025. The Finance Committee met regularly during the year to review ongoing 2025 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 General Fund Reserves target is 75% of revenues during 2025 and at the close of Fiscal Year 2025 is projected to close at an excess of 75% 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 2026 updated Financial Policy adopted is included later in this budget document.

Budget Preparation Instructions were given to Department Heads June 23rd, 2025 at the start of the budget process provided guidelines consistent with the adopted Financial Policies. Budget Expenditure Requests for 2026 should not exceed 2025 budgeted amounts, since the City hired additional staff in 2025 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 proposed strategic plan being reviewed 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' proposed Strategic Plan. We've taken the first step in Priority Based Budgeting by identifying the City's programs.

The Financial Summaries Section of the 2026 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 key performance indicators for 2026. 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 combined 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 2025, two budget amendments were done.

Current Fiscal Condition

At the close of 2025, the City is projected to exceed the overall financial reserve target of 75% of budget or \$65,411,448 comprised of \$32,705,724 for the General Fund and \$32,705,724 for Beach Reserves. Sales Tax collections through October 2025 of \$19 million are 1% lower than the prior year to date total collections. Lodging Tax collections of \$30.5 million exceed the prior year to date total collections by 3%.

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 2025 and winter 2025. The Music and other local festivals were held in 2025. 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 2026 BUDGET

Significant Budget Items and Trends

At the November 4th and 5th Council Retreat, the City of Gulf Shores budget was presented to the Council by Department with a breakout of Personnel, Purchased/Contracted Services Costs, Supplies and additional Personnel, and Capital Requests enhancements.

Employee Pay Adjustments - In the 2026 Budget, \$950,375 is added for a 3% Cost of Living Adjustment for all employees.

Personnel Expenses – While the City continues to maintain personnel costs at 47.4% 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

364 full time / 77 part time

- Implementation of Cost of Living Adjustment of \$950,375
- 3.9% 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 2026: A summary of the recommended personnel changes for the Adopted 2026 Budget are a net 8 new full-time positions:

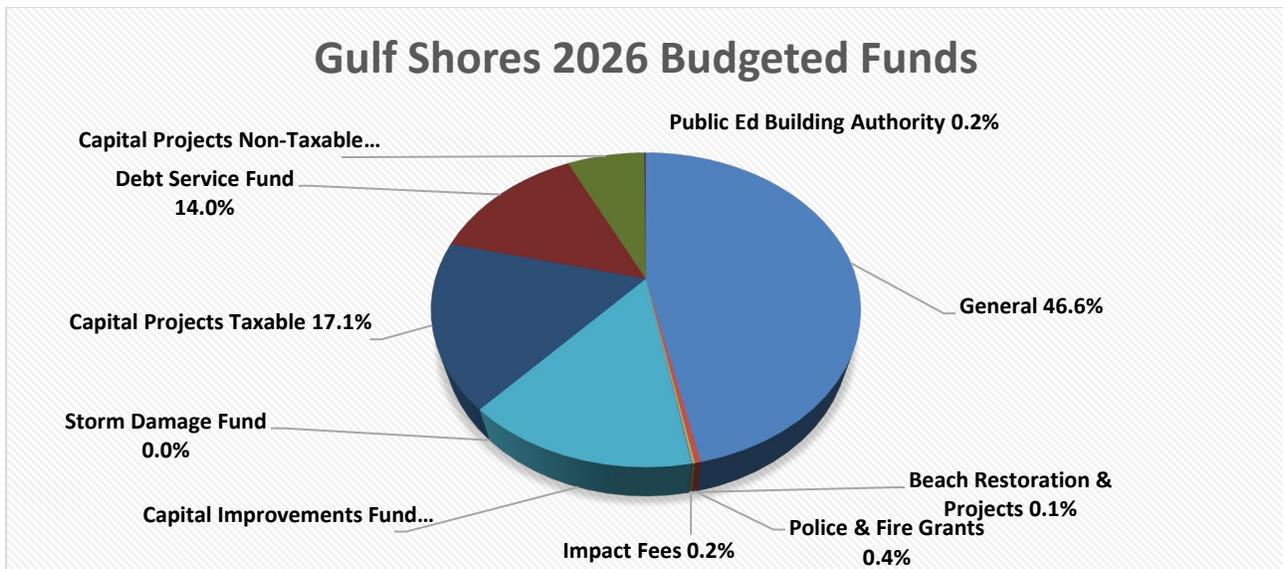
- 530 Police Criminal Investigations Data Analyst
- 535 6 Full-time Beach Lifeguards
- 565 Engineering Inspector

Fund Structure

The Adopted All Funds Budget for Fiscal Year 2026 is \$181,551,415. This represents a net decrease of \$112,734,897 or -38.31% from the Amended Fiscal Year 2025 Budget of \$294,286,312. General Fund Expenses decreased by 11.54% or \$11,034,837. A synopsis of the total All Funds Budget appropriated is as follows:

	Amended Budget 2025	Adopted Budget 2026	Increase (Decrease)	% Change
General	95,663,448	84,628,611	(11,034,837)	-11.54%
Police & Fire Grants	690,000	690,000	0	0%
Impact Fees	2,435,093	275,000	(2,160,093)	-88.71%
Beach Restoration & Projects	138,000	138,000	0	0.00%
Capital Improvements Fund	102,917,799	26,403,350	(76,514,449)	-74.35%
Storm Damage Fund	12,750	0	(12,750)	-100.00%
Capital Projects Taxable	23,135,725	31,051,491	7,915,766	34.21%
Debt Service Fund	37,190,645	25,341,472	(11,849,173)	-31.86%
Capital Projects Non-Taxable	31,810,127	31,580,627	(19,072,761)	-59.96%
Public Ed Building Authority	292,725	286,125	(6,600)	-2.25%
Total	<u>\$ 294,286,312</u>	<u>\$181,551,415</u>	<u>\$(112,734,897)</u>	-38.31%

Fund Relationship - A graphic view of the 2026 All Funds Budget is as follows:



Financial Policies

The City's 2010 Adopted Financial Policy was updated December 2025 and is included at the end of the 2026 Budget document. Additionally the City adopted an Investment Policy in 2019 and is included at the end of the 2026 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 \$14.3 million are needed as well as \$2 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 2025 for a 10-year period with assumptions for growth more heavily weighted toward current experience to 2034 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.

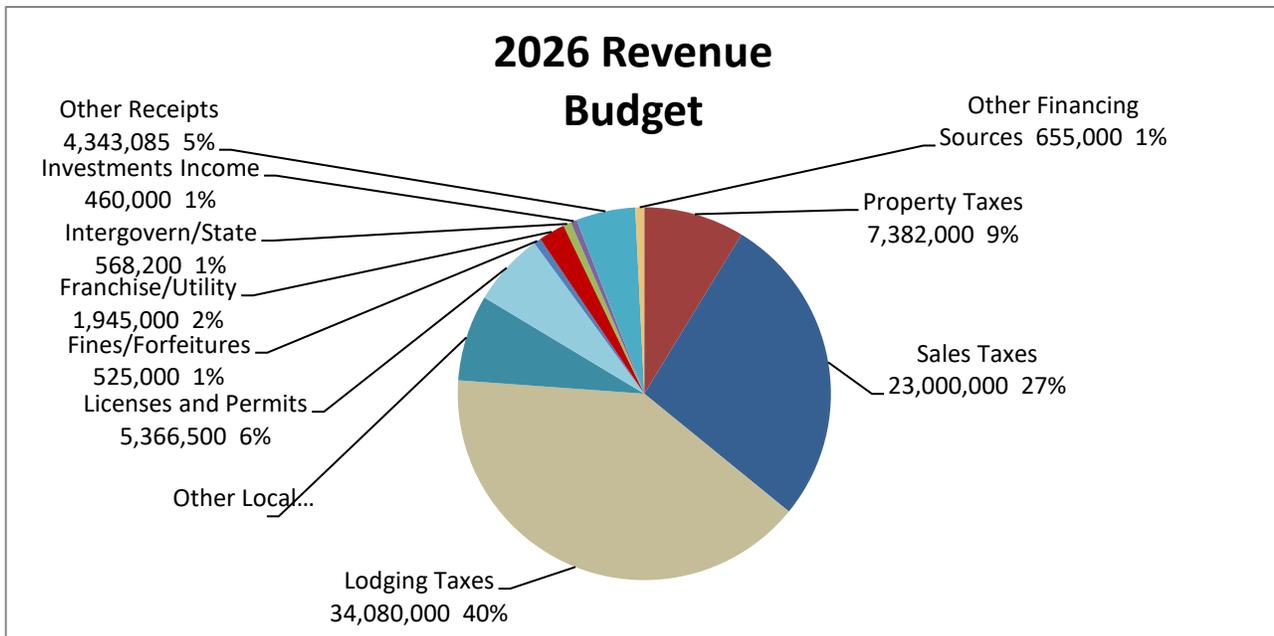
Monthly the Finance Committee reviews the 10-year Revenue, Expense and Reserve funds usage projections. Modifications are made as needed and various debt scenarios are included in the projections to see how the debt would impact reserve funding and whether the established 75% annual reserve target increase can be maintained. In 2026 the Debt Service Fund transfers are 30.1% of the General Fund. In 2026 current debt service levels decreased by \$12,141,924 or -32.3% due to repayments from grant funds on the lines of credit. In 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 2022, the City issued \$47 million nontaxable borrowed funds for a new Justice Center, planning for 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 2026	% of Budget
Property Taxes	7,382,000	8.7%
Sales Taxes	23,000,000	27.2%
Lodging Taxes	34,080,000	40.3%
Other Local Taxes	6,335,215	7.5%
Licenses and Permits	5,366,500	6.3%

Fines/Forfeitures	525,000	.6%
Franchise/Utility	1,945,000	2.3%
Intergovernmental/State	568,200	.7%
Investments Income	460,000	.5%
Other Receipts	4,343,085	5.1%
Other Financing Sources	<u>655,000</u>	.8%
Total	84,660,000	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 2027 and 2% growth per year thereafter. Expenditure growth is projected on a conservative basis as the revenue projections are at an average 1.5% 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 2026 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 2026 in order to identify future funding needs. Capital Outlays were requested for a ten year period beginning in 2026, and the City Department Heads completed the Ten Year Capital Outlay Plan to be reviewed by the Council. 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 2026, 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 2026. Capital asset thresholds for the City were updated for 2026:

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

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	\$1,999,792	\$629,647
Depreciation- PEBA Fund	\$0	\$229,095

City of Gulf Shores, Alabama 2026 Budget Calendar

Date	Action
June 23, 2025	Budget Preparation Instructions sent to Department Heads requested not to exceed 2025 budgeted amounts in total by Department due to annualizing positions funded in 2025, 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 proposed Vision 2035 Key Strategies and Priorities of 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 Key Performance Indicators (KPIs) need to be linked and outcome related.
July 16th to August 8th, 2025	Program/Priority Based Budgeting Program Costs completed by departments.
August 20th to September 5th, 2025	Departments develop 2026 Business Plans with objectives linking to programs and goals. Objectives for each division to be included in the budget book. Key Performance Workshop held August 28th. Budget requests due September 5th.
September 24th to October 2nd, 2025	City Administrator Budget Review PrePackaging meetings with Department Heads.
October 6th to October 16th, 2025	City Administrator Budget Review meetings with Department Heads. City Administrator Budget recommendation prepared.
October 8th, 2025	Business Plan Program Presentations Department Heads with Mayor, City Administrator and Senior Management Analyst.
November 4th to 5th	Program Presentations to Council
December 8th, 2025 December 8th, 2025	Committee of the Whole (COW)/Council for full Council and public review Council meeting for Council adoption.

City of Gulf Shores, Alabama
2026 Annual Budget
Personnel - All General Fund

General Fund Department	2024 Full time	2024 Part time	2025 Full time	2025 Part time	2026 Full time	2026 Part time
Executive	13	0	11	0	11	0
Economic Dev & Public Affairs	0	0	5	0	5	0
Natural Resources	0	0	2	0	2	0
Human Resources	4	0	4	0	4	0
Financial Services	12	1	12	1	12	1
Finance & Administrative Services	8	0	7	0	7	0
Municipal Court	6	0	6	0	6	0
Police	84	3	88	3	89	3
Fire & EMS	73	49	77	50	83	45
Planning And Zoning	7	0	6	0	6	0
Building	6	0	8	0	8	0
Capital Projects	0	0	2	0	2	0
Recreation & Cultural Affairs	3	0	3	0	3	0
Events & Programs	7	0	7	0	7	0
Library	8	3	8	3	8	3
Recreation - Bodenhamer	23	17	23	17	23	17
Recreation - Sportsplex	9	0	11	0	11	0
Recreation - Parks	5	0	6	0	6	0
Recreation - School Landscaping	2	0	2	0	2	0
Recreation - City Store	1	3	2	2	2	2
Public Works - General Services	5	0	6	0	6	0
Public Works - Custodial	9	0	10	0	10	0
Public Works - Landscaping	11	0	14	0	14	0
Public Works - Streets	16	0	16	0	16	0
Public Works - Recycling&Sanitation	11	0	11	0	11	0
Public Works - Maintenance	9	0	9	0	9	0
Engineering	6	1	5	1	6	1
Airport Authority	3	0	3	0	3	0
Total	341	77	364	77	372	72

Positions Approved 2026

New Full Time

Beach Lifeguards (Fire)	6
Engineering Inspector	1
Police Data Analyst	1

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

Department	Personnel	Purchased/ Contract Svcs	Supplies	Capital Outlay	Debt Service	Transfers	Total
General Fund:							
Administration	9,623,333	4,016,481	1,620,506	-			15,260,320
Economic Development	518,287	380,100	86,550	-			984,937
Community Development	2,657,031	1,205,877	177,083	44,550			4,084,541
Police	8,217,263	884,890	1,190,680	-			10,292,833
Fire & EMS	9,099,188	839,100	957,925	56,000			10,952,213
Recreation & Cultural Affairs	4,935,758	1,286,441	2,002,464	-			8,224,663
Public Works	4,447,020	1,949,203	1,273,746	403,858			8,073,827
Airport Authority	631,756	-	-	-			631,756
Appropriations	0	620,970					620,970
Transfers Out	0		0			25,502,551	25,502,551
General Fund Totals	40,129,636	11,183,062	7,308,954	504,408	0	25,502,551	84,628,611
% of Total	47.4%	13.2%	8.6%	0.6%		30.1%	
Other Funds:							
Special Revenue							
11 Designated Taxes			35,000			655,000	690,000
14 Impact Fees				275,000			275,000
37 Beach Restoration & Projects				138,000			138,000
38 Capital Improvements Fund				26,403,350			26,403,350
40 Non-Taxable Debt				12,737,366			12,737,366
41 Debt Service Fund		8,000			25,333,472		25,341,472
42 Taxable Warrant Fund				31,051,491			31,051,491
55 Public Educ Bldg Authority					286,125		286,125
	0	8,000	35,000	70,605,207	25,619,597	655,000	96,922,804
Grand Total	40,129,636	11,191,062	7,343,954	71,109,615	25,619,597	26,157,551	181,551,415

Total Expenditures \$ 181,551,415

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.

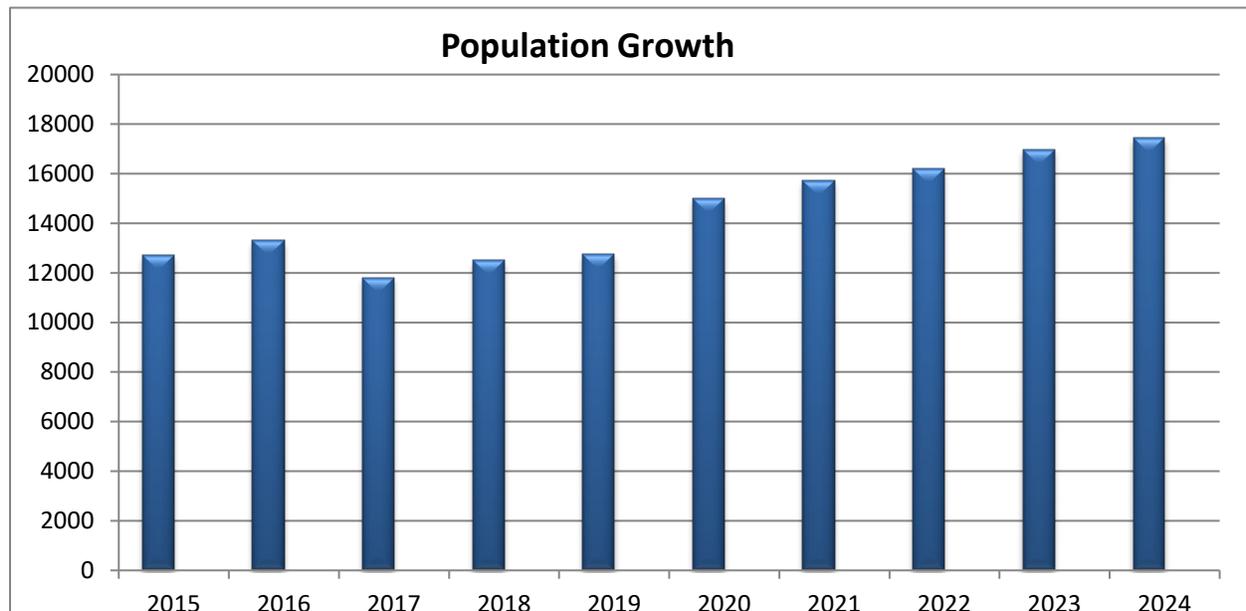
Geographic Characteristics of Gulf Shores, Alabama

	Square Miles	Climate	Topography
Land Area	28.39 Square Miles		
Water Area	4.76 Square Miles		
Average Annual Temperature		69 Degrees	
Average Annual Rainfall		62.3 Inches	
Elevation			8 Feet
Land Use Type	Dev Status	LU Type %	
AGRICULTURAL		4.22%	
COMMERCIAL	DEVELOPED	6.57%	
COMMERCIAL	UNDEVELOPED	6.09%	
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	22.10%	
RESIDENTIAL	UNDEVELOPED	<u>5.52%</u>	
		100.00%	

Demographics of Gulf Shores, Alabama

Age, Race & Gender Composition	
White	89.5%
Hispanic	4.7%
Black	6%
American Indian	.5%
Asian	1.3%
Two of More Races	2.7%
Female	55.6%
Male	44.4%
Persons Under 5 Years	1.5%
Persons under 18 Years	14.7%
Persons 65 Years & Over	26%
2023 Median Age is 51.9 Years	

Figures based on US Census Bureau Quick Facts as of July 1, 2024 and 2024 estimates.



Source: US Census Bureau Population Estimates, 2015 through 2025.

Gulf Shores, Alabama population has increased by 37% during the past ten years.

The 2024 population estimate of 17,431 is 2.7 percent more than the 2023 estimate of 16,977.

Economic Highlights

Top Ten Employers in Gulf Shores, Alabama

	Employer	Total Employees	FT	PT
1	City of Gulf Shores	382	335	47
2	Gulf Shores City Schools	317	304	13
3	Wal-Mart	303	254	49
4	The Lodge at Gulf State Park	295	230	65
5	Waterville	232	17	215
6	Lulu's Gulf Shores	242	125	117
7	The Hangout	173	29	144
8	Gulf State Park	122	95	27
9	Target Corporation	120	23	97
10	Rouses Enterprises	104	39	65

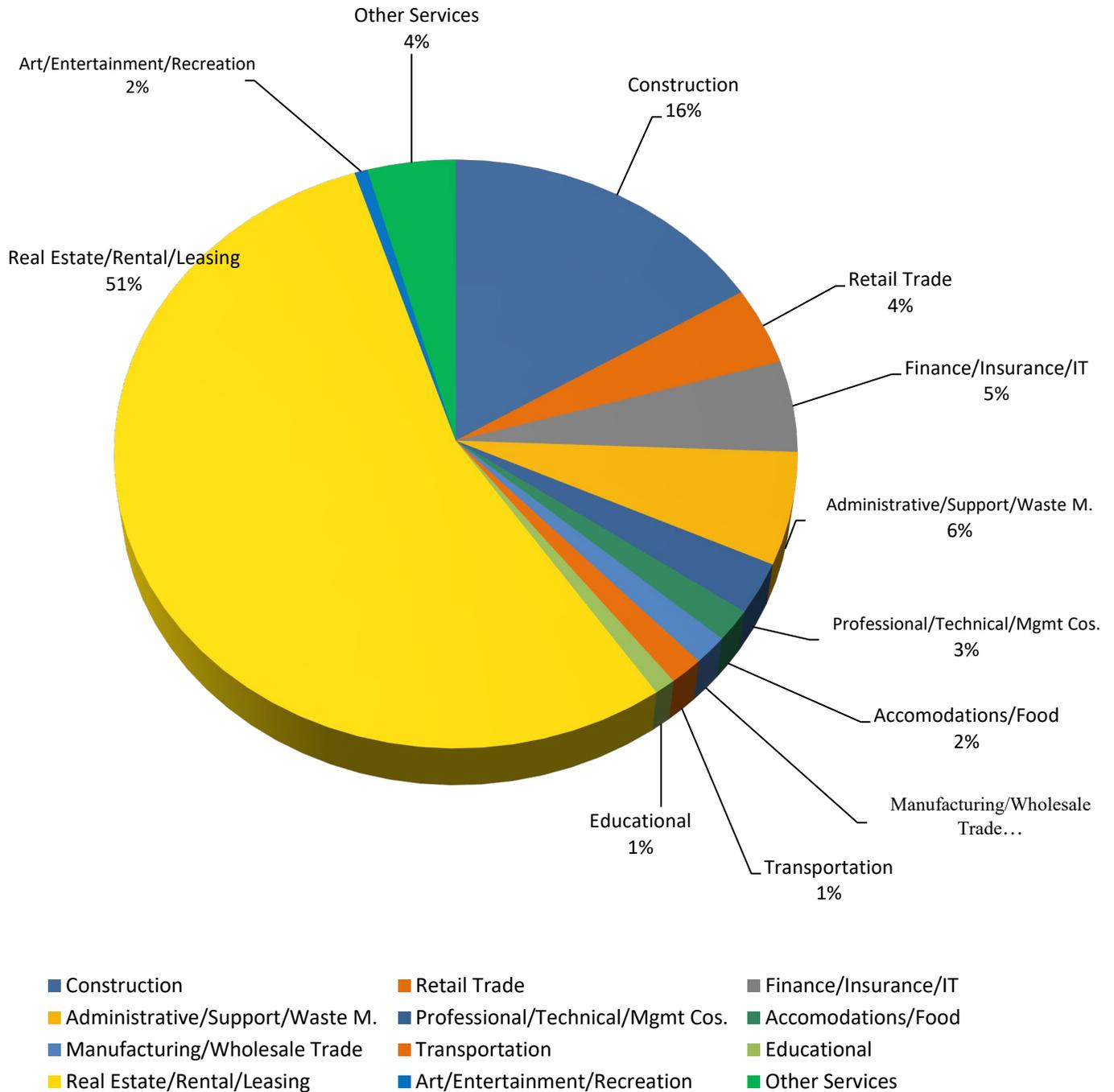
Gulf Shores licensed 9,570 businesses in 2025

Per Capita Income within Gulf Shores in 2023 was 2.6% higher than the United States level.

	2023
United States	\$43,313
Gulf Shores	\$44,451

Source: US Census Bureau ACS 2023

Gulf Shores, Alabama Business Profile



Housing Statistics

Current units from Planning Department 9/30/2025:

Single Family Units	6,984
Condos	6,898
Multi Dwelling Units / Apartments	1,533
Other (duplex, townhome, mobile home)	516
Total	15,931

Owner-Occupied 72.6%

Seasonal, Recreational or Occasional Use 27.2%

Source: US Census Bureau 2019-2023 American Community Survey 5-Year Estimates

Owned Homes, Apartments and Condos

Average Household Size	2.09
Median Value of Occupied Units	\$354,700

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 2024	
Fire Protection	Police Protection
Fire Stations4	
Lifeguard Station.....1	Primary Patrol Districts 3
Sworn Employees..... 74	Sworn Employees..... 59
Civilian Employees.....2	Civilian Employees 27
Beach Division Seasonal.....40	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.....	18.27	Bike Lanes.....	10.96
Sidewalks.....	39.01	Combination Paths.....	4

Highways and Streets	
Miles of Streets Maintained.....	94.7
Streetlights	2,555
Traffic Signals	31

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 2026

City of Gulf Shores, Alabama Budget 2026

Fund/Department Cross Reference Table

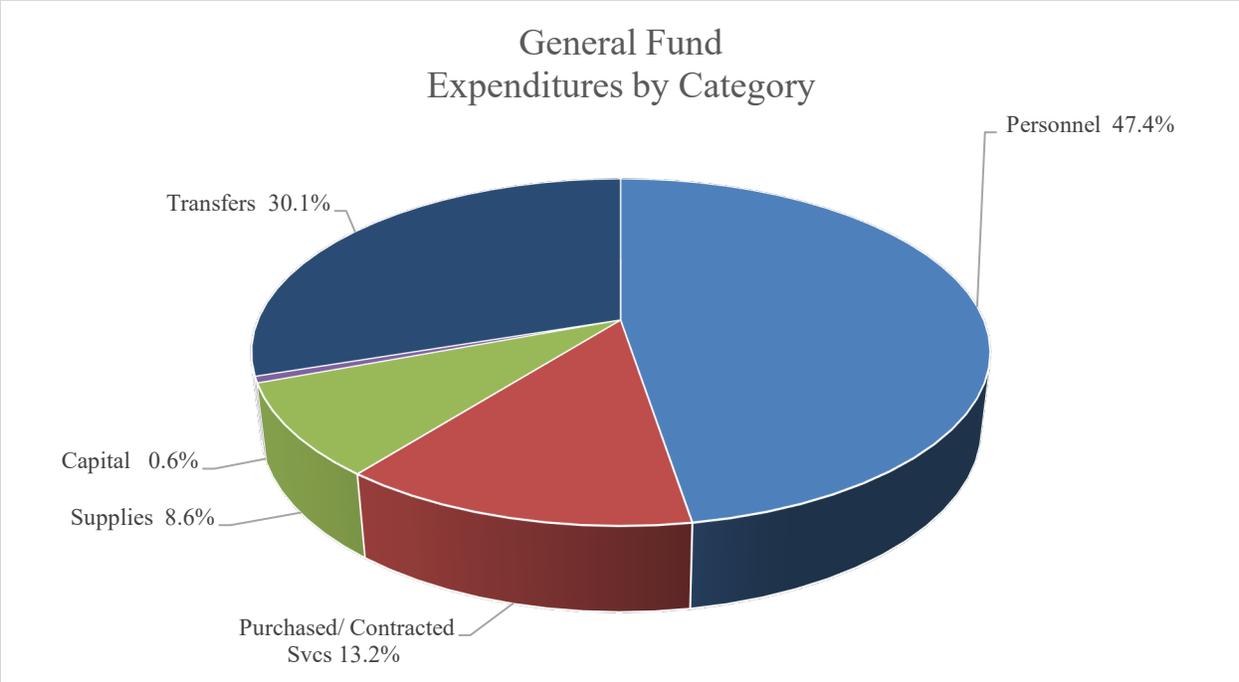
Department/Division	FUND					
	General	Capital Improvements	Taxable Capital Projects Fund	Non-Taxable Projects Fund	Debt Service Fund	Other Funds
Administration						
Executive	X					
Human Resources	X					
Financial Services	X					
Finance & Administrative Services	X					
Municipal Court	X					X
Economic Development & Public Affairs	X					
Police	X			X		X
Fire & EMS	X	X		X		X
Community Development						
Natural Resources	X		X			X
Planning & Zoning	X					
Building	X					
Capital Projects	X	X	X			
Engineering	X	X	X			
Recreation & Cultural Affairs	X					
Events & Programs	X					
Library	X					
Recreation - Rec & Wellness	X	X				
Recreation - Sportsplex	X					
Recreation - Parks	X					X
Rec - School Grounds Maintenance	X					
City Store	X					
Public Works - General Services	X					
Public Works - Custodial	X					
Public Works - Landscaping	X					X
Public Works - Streets	X					X
Public Works - Maintenance	X					
Public Works - Recycle & Sanitation	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 2026 the City of Gulf Shores has the following funds: General, Special Revenue Fund Designated Taxes for 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 major fund representing 47% of total city expenditures. The General Fund expenses provide services to the City population and represent expenditures for governmental services normally associated with government (i.e. public safety, streets, parks, recreation facilities). General Fund revenues consist of approximately 84% Taxes and 6% Licenses and Permits. Almost half (47.4%) of the General Fund expenditures are related to salaries. Transfers for Debt Service make up 30.1% of the General Fund Budget and is used to pay for transportation and school improvements. In 2026 another \$2 million, representing 2.4% of the General Fund for school expenses has been budgeted. Operational costs comprise 21.8% of the General Fund expenditures and Capital is .6% 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 2024 additional funds of \$8,413,337 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 2024 with the passage of the 2025 budget. The 2025 City Financial Policy requires a General Fund cash reserve equal to seventy-five percent for 2025. General Revenue fund reserves in 2025 will comprise 37.5% of the General Fund Operating Budget and a Beach Reserve equivalent to 37.5% of the General Fund Budget. In 2024 the City was able to maintain 70% of the General Fund target level of reserves needed of \$33,408,899 (35%) and to the Beach Reserves \$33,408,899 (35%) in order to sustain operations during fluctuations of the revenue streams. Total reserve funds target for 2026 is \$63,495,000 or 75% of the General Fund Budget revenues of \$84,660,000.

**SPECIAL REVENUE FUNDS
2% LODGING TAXES**

Special Revenues Governmental Funds represented 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 the financial summaries tables for historical reference. The Special Revenue Lodging Tax fund is not a major fund.

**SPECIAL REVENUE FUNDS
DESIGNATED TAXES
POLICE & FIRE GRANTS**

Designated Taxes are used for operating funds to account for the proceeds of specific revenue sources that are legally restricted and are to be used for specific purposes. The Special Revenues Designated Taxes for Police and Fire Grants are not a major fund with only .4% of expenditures in 2026. Grants are Governmental Funds shown under Program Revenues as Operating Grants and Contributions in the audited Financial Statements.

**SPECIAL REVENUE FUNDS
IMPACT FEES**

Special Revenues 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. Impact Fees are not a major fund with only .2% of expenditures for 2026.

**SPECIAL REVENUE FUNDS
LIBRARY BOARD FUND**

The Library Board Fund is included in the audited Financial Statements as a Special Revenue. The fund is comprised of state funds for the City Library for specific purposes approved by the Library Board. The City does not budget for revenue or expenditures related to the Library Board fund. The Library Board Fund is not a major fund.

**CAPITAL PROJECTS FUNDS
BEACH RESTORATION & PROJECTS FUND**

The Beach Restoration and Projects 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. The Beach Restoration & Projects Fund is a non-major fund with .1% of total expenditures for 2026.

**CAPITAL PROJECTS FUNDS
STORM DAMAGE FUND**

The Storm Damage Fund is used to account for financial resources such as the Federal Emergency

Management Agency and Alabama Emergency Management Agency grants, to be used for beach restoration, debris removal, protective measure costs, and repairs/restoration of damaged roads, bridges, buildings, equipment, and parks associated with the aftermath of storms. The Storm Damage Fund is not a major fund for 2026 with 0% of total City expenses.

CAPITAL PROJECTS FUNDS

2018B GO WARRANT FUNDS

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 remain in the tables for reference. The 2018 B Fund is not a major 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 and projects (other than those financed by proprietary funds). In 2026 the Capital Improvements Fund include borrowed funds for the Gulf Shores City High School completion and funds transferred in 2025 from excess fund balance for use for capital purposes. The Capital Improvements Fund is a major fund for 2026 with 14.5% of total City expenses.

NON-TAXABLE WARRANT FUND

The Non-Taxable Warrant Fund consists of two sources. A 2025 line of credit for \$9.8 million at 3.89% for 5 years ending November 2030 was established in 2025. No expenses have been budgeted for the 2025 LOC in 2026. The 2022-B warrant is a 20 year issue for \$47 million at 2.4% borrowed for a Justice Center, Fire training facility, the Inter-coastal pedestrian bridge and County Road 6 West improvements. For 2026 the Non-Taxable Warrant Fund is not a major fund with 7% of total City expenses.

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%. The line is now referred to as the 2020-E line of credit. This fund is used for grant funded projects until reimbursement is received, and to procure land or fund improvements that may be public-private partnerships. The Taxable Warrant Fund is a major fund with 17.1% of total expenditures for 2026.

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. The Debt Service Fund is a major fund for 2026 accounting for 14% of total City expenditures.

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 2025 of \$1,478,520,180 were received from the Baldwin County Revenue Commissioner’s Office, which would result in a debt limit of \$295,704,036. Our current debt limit is \$277,787,612 which is based on 2024 assessed property values of \$1,388,938,060. Debt obligations at the end of 2025 of \$117,397,951 (includes \$23.3 million in LOCs) are subject to the debt limitation. School debt of \$145,094,440 is not subject to the 20% debt limitation. Projected 2026 Debt Service will constitute 14% of total fund expenditures and 30.1% 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
2025	1,478,520,180	20%	295,704,036	117,397,951
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

As of December 31, 2025 the governmental long-term debt consisted of the following:

General Obligation (GO) Warrants:

2025 GO Warrant - Line of Credit available \$9,800,000

The 2025 GO Warrant is available for capital public and municipal purposes within the City. The line opened November 14, 2025 and will mature November 13, 2030.

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 2025 will be \$131,675,000. Debt Service amount due in 2026 is \$9,401,374; 2027 amount due is \$9,399,976.

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, the Fire Training Center, the Pedestrian Bridge and other transportation improvements. The outstanding debt balance at the end of 2025 will be \$44,370,968. Debt Service amount due in 2026 is \$3,272,546; 2027 amount due is \$3,272,547.

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 was used for City School improvements. The outstanding debt balance at the end of 2025 will be \$13,419,440. Debt Service amount due in 2026 is \$1,060,850; 2027 amount due is \$1,060,848.

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 2025 will be \$7,990,070. Debt Service amount due in 2026 is \$659,172; 2027 amount due is \$659,172.

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 2025 to date Debt Service payments of \$5.5 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 \$33,278,842 and is repaid from the General Fund. Debt Service amount due in 2026 is \$3,065,292; 2027 amount due is \$3,066,292.

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 \$1,736,987 and is repaid from the General Fund. Debt Service amount due in 2026 is \$868,494; amount due in 2027 is \$868,493.

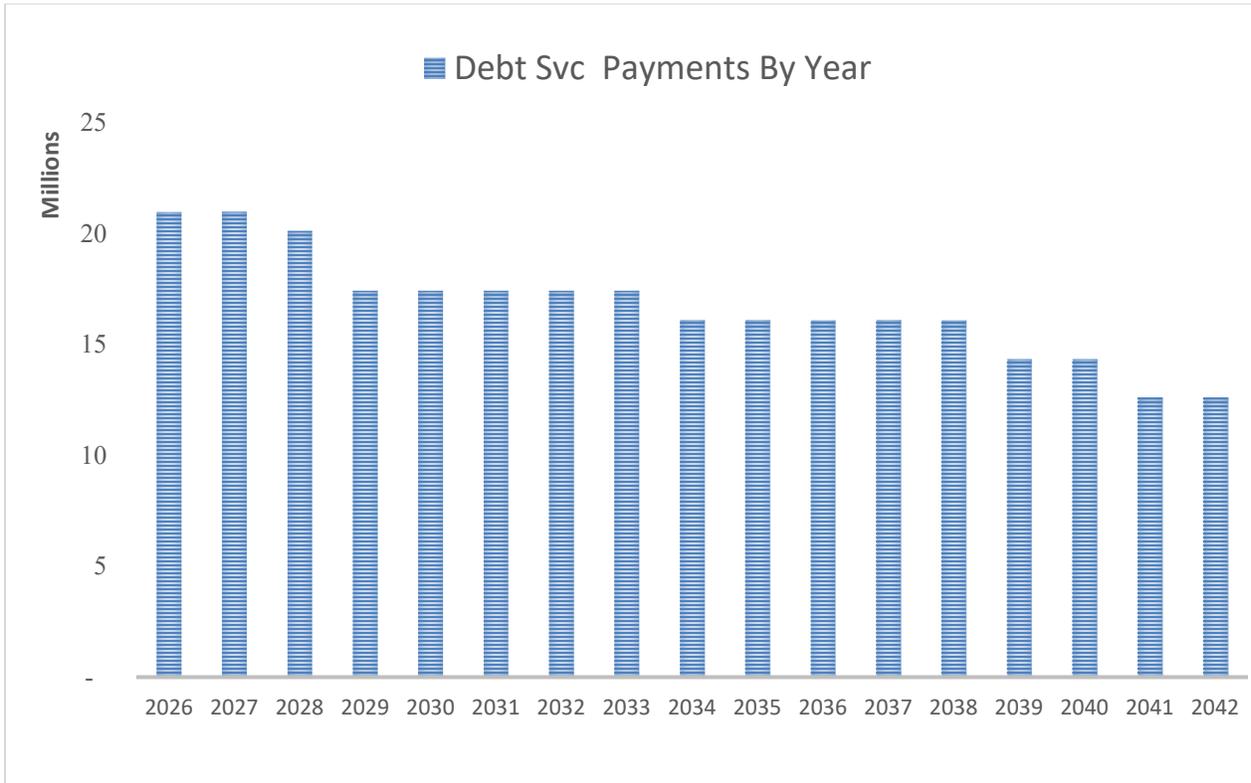
2015 GO Warrants – Issue Amount \$8,830,000

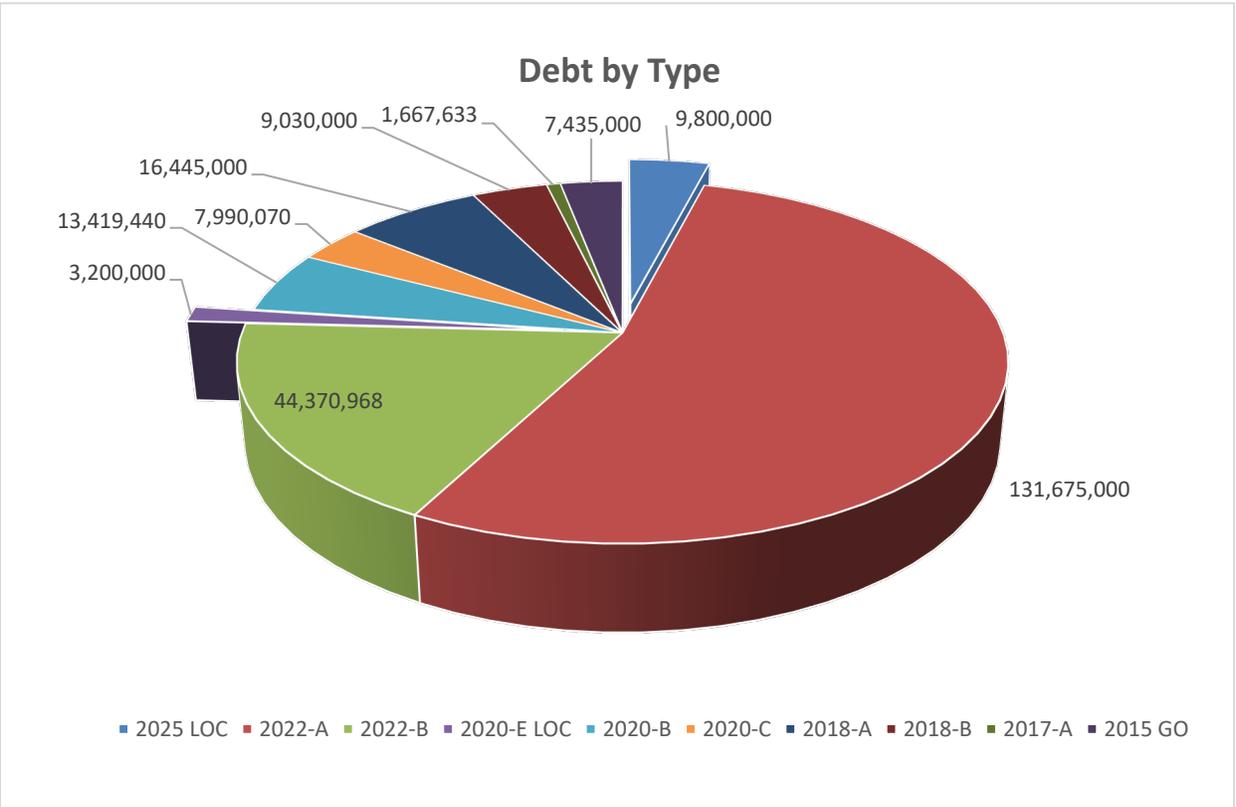
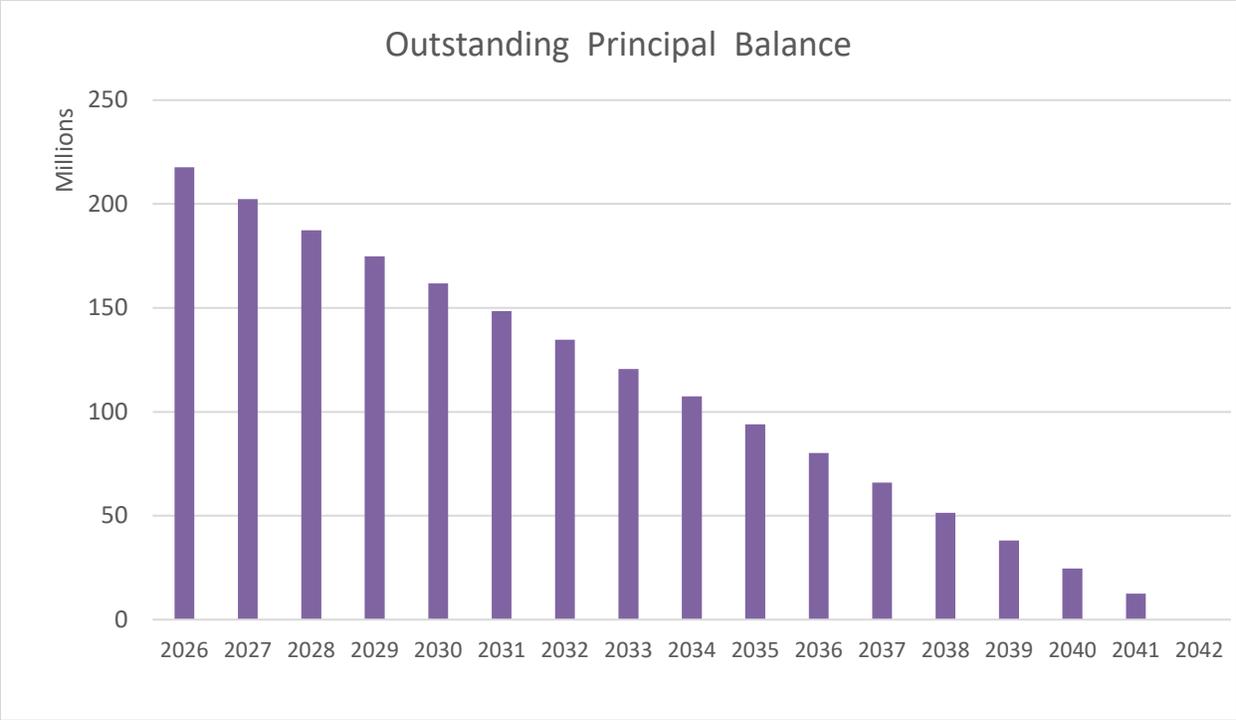
The 2015 GO Warrants refunded a portion of the 2008-A GO Warrants. The Aggregate Debt Service (Principal and Interest) owed on the issue is \$8,038,000 and is repaid from the General Fund. Debt Service amount due in 2026 is \$2,672,400; 2027 amount due is \$2,682,400.

Debt service payments by year are as follows as of December 31st, 2025:

	Principal	Interest	Total
2026	18,143,886	6,056,242	24,200,128
2027	15,384,267	5,625,461	21,009,728
2028	14,963,796	5,180,371	20,144,167
2029	12,710,538	4,744,737	17,455,275
2030	13,054,398	4,401,732	17,456,130
2031	13,400,408	4,048,064	17,448,472
2032	13,768,632	3,683,698	17,452,330
2033	14,139,115	3,307,882	17,446,997
2034	13,206,933	2,920,456	16,127,389
2035	13,557,109	2,569,600	16,126,709
2036	13,914,733	2,208,542	16,123,275
2037	14,289,842	1,837,103	16,126,945
2038	14,667,514	1,454,604	16,122,118
2039	13,307,799	1,061,174	14,368,973

2040	13,620,818	743,691	14,364,509
2041	12,226,452	418,664	12,645,116
2042	10,876,871	127,744	11,004,615
Total	235,233,111	50,389,764	285,622,875





The chart above shows the amount of debt by type. The Lines of Credit shown in the extracted pie slice represents 5.5% or \$13 million of the total debt of \$235,233,111 principal owed.

CITY OF GULF SHORES, ALABAMA
FINANCIAL SUMMARIES
TABLES AND GRAPHS
FISCAL YEAR 2026

TABLE 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
General Fund	80,727,496	84,393,723	84,523,265	84,005,000	(518,265)	-0.6%
Special Revenue Funds:						
2% Lodging Tax	224,929	4,105	0	0	0	n/a
Designated Taxes	1,232,252	933,565	690,000	690,000	0	0.0%
Impact Fees	2,845,285	1,023,721	2,470,093	665,200	(1,804,893)	-73.1%
Library Board Fund	5,801	30,550	0	0	0	n/a
Capital Projects Funds:					0	n/a
Beach Restoration	1,848,259	130,248	0	0	0	n/a
Non-Taxable Lines of Credit	3,266	220,492	7,935,000	0	(7,935,000)	-100.0%
Taxable Warrant Fund	14,292,332	16,203,816	15,279,697	13,812,840	(1,466,857)	-9.6%
2018 GO Warrant	17,134	12,441	0	0	0	n/a
Capital Projects Funds	5,731,334	5,941,558	781,850	1,926,580	1,144,730	146.4%
Storm Damage	10,155,505	1,971,443	0	0	0	n/a
Debt Service	2,472	3,158	0	0	0	n/a
TOTAL REVENUES	117,086,065	110,868,820	111,679,905	101,099,620	(10,580,285)	-9.5%
EXPENDITURES						
General Fund	44,483,959	53,332,858	58,018,973	59,126,060	1,107,087	1.9%
Special Revenue Funds:						
2% Lodging Tax	0	0	0	0	0	n/a
Designated Taxes	53,363	37,812	35,000	35,000	0	0.0%
Impact Fees	1,392,579	1,416,361	2,435,093	275,000	(2,160,093)	-88.7%
Library Board Fund	0	26,619	0	0	0	n/a
Capital Projects Funds:						
Beach Restoration	2,429,279	841,239	138,000	138,000	0	0.0%
Non-Taxable Lines of Credit	2,760,358	9,891,049	31,810,127	12,737,366	(19,072,761)	-60.0%
Taxable Warrant Fund	17,100,604	22,738,850	12,427,261	31,051,491	18,624,230	149.9%
2018 GO Warrant	0	0	0	0	0	n/a
Capital Projects Funds	18,932,803	48,096,867	102,917,799	26,403,350	(76,514,449)	-74.3%
Storm Damage	16,622,081	1,763,020	12,750	0	(12,750)	-100.0%
Debt Service	24,236,481	28,070,056	37,190,645	25,341,472	(11,849,173)	-31.9%
TOTAL EXPENDITURES	128,011,507	166,214,731	244,985,648	155,107,739	(89,877,909)	-36.7%
Excess of Revenues over						
Total Expenditures	(10,925,442)	(55,345,911)	(133,305,743)	(54,008,119)	79,297,624	-59.5%
OTHER FINANCING						
Issuance of Debt	17,500,000	53,252,778	23,875,127	34,250,000	10,374,873	43.5%
Warrant proceeds	0	0	107,412,965	12,737,366	(94,675,599)	-88.1%
Proceeds from sale capital assets	78,884	171,693	80,000	115,000	35,000	43.8%
Transfers In	29,773,615	38,535,267	51,079,938	33,519,321	(17,560,617)	-34.4%
Transfers Out	(29,773,615)	(38,535,267)	(49,007,939)	(26,157,551)	22,850,388	-46.6%
Total Other Financing Uses	17,578,884	53,424,471	133,440,091	54,464,136	(78,975,955)	-59.2%
Net Change in Fund Balance	6,653,442	(1,921,440)	134,348	456,017	321,669	239.4%
Fund Balances - Beginning	227,629,791	234,283,233	232,361,793	232,496,141	134,348	0.1%
Fund Balances - Ending	234,283,233	232,361,793	232,496,141	232,952,158	456,017	0.2%

GRAPH 1
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2026

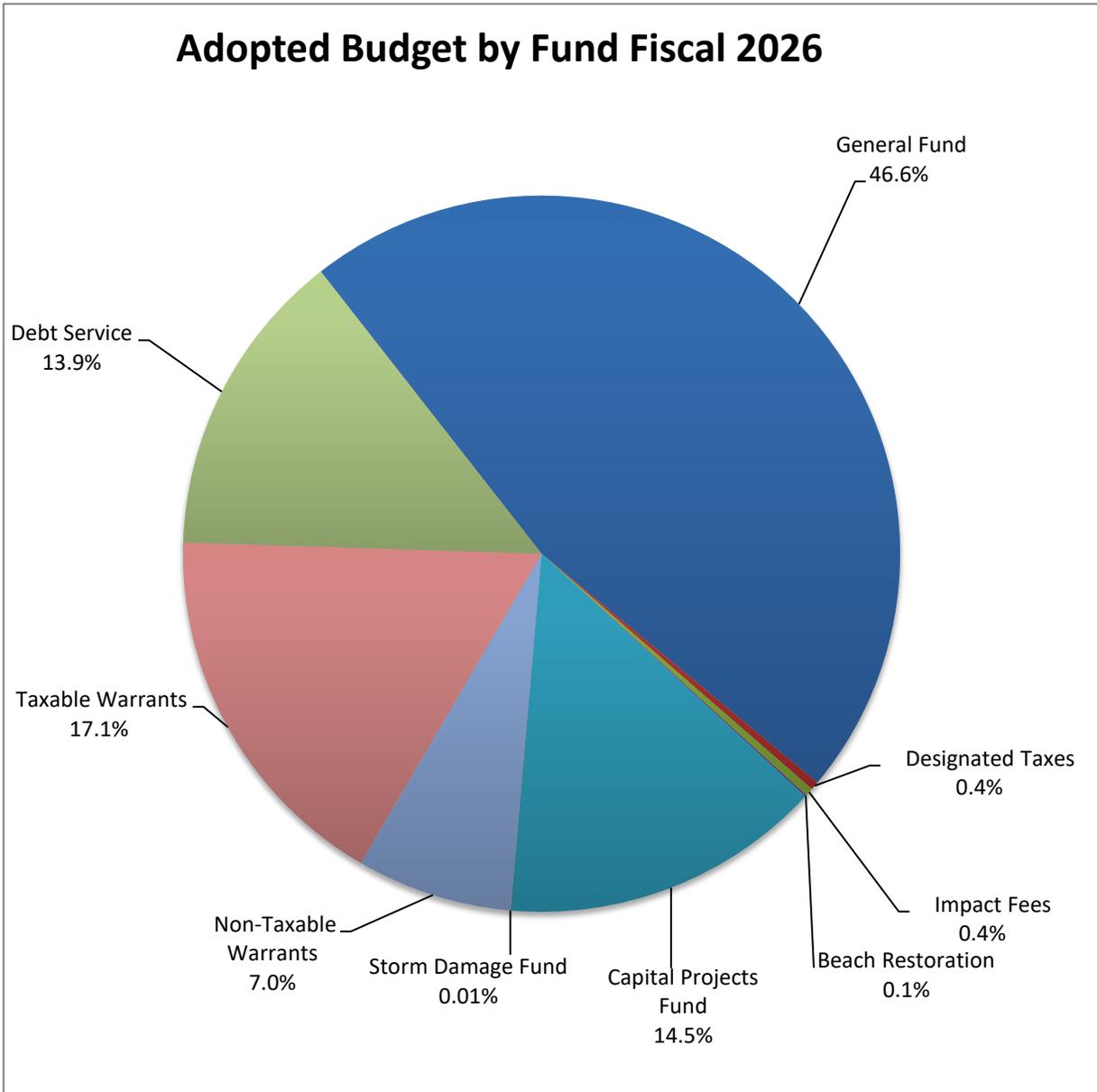


TABLE 2
CITY OF GULF SHORES, ALABAMA
GENERAL FUND ADOPTED BUDGET
FISCAL YEAR 2025

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Property Taxes	6,176,986	6,524,852	6,910,902	7,382,000	471,098	6.82%
Sales Taxes	23,293,945	22,933,540	23,000,000	23,000,000	0	0.00%
Lodging Taxes	30,220,751	32,887,653	34,000,000	34,080,000	80,000	0.24%
Other Local Taxes	6,498,448	6,775,268	5,955,000	6,335,215	380,215	6.38%
Licenses and Permits	6,783,558	5,499,794	5,917,500	5,366,500	(551,000)	-9.31%
Fines/Forfeitures	485,184	528,032	525,000	525,000	0	0.00%
Franchise/Utility	2,160,719	2,291,690	1,825,596	1,945,000	119,404	6.54%
Intergovern/Fed	71,183	62,416	0	0	0	n/a
Intergovern/State	540,815	351,191	703,900	568,200	(135,700)	-19.28%
Investments Income	1,682,911	2,440,716	816,632	460,000	(356,632)	-43.67%
Other Receipts	2,812,996	4,098,571	4,868,735	4,343,085	(525,650)	-10.80%
TOTAL REVENUES	80,727,496	84,393,723	84,523,265	84,005,000	(518,265)	-0.61%
EXPENDITURES						
Administration	7,684,280	7,626,900	14,156,204	15,260,320	1,104,116	7.80%
Economic Development	0	0	1,023,380	984,937	(38,443)	-3.76%
Community Development	2,199,225	2,295,871	5,749,686	4,084,540	(1,665,146)	-28.96%
Police	9,005,609	10,302,434	9,351,065	10,292,834	941,769	10.07%
Fire & EMS	9,064,206	9,180,926	9,817,449	10,952,213	1,134,764	11.56%
Recreation & Cultural Affairs	7,565,095	7,500,078	7,599,905	8,224,663	624,758	8.22%
Public Works	8,050,891	9,467,236	9,187,277	8,073,827	(1,113,450)	-12.12%
Airport	0	21,608	357,201	631,756	274,555	76.86%
Appropriations	914,653	932,899	776,806	620,970	(155,836)	-20.06%
Capital Outlay (Land)	0	6,004,906	0	0	0	n/a
TOTAL EXPENDITURES	44,483,959	53,332,858	58,018,973	59,126,060	1,107,087	1.91%
OTHER FINANCING SOURCES						
Proceeds from issuance of debt	0	313,278	0	0	0	n/a
Proceeds from the sale of capital assets	78,884	171,693	80,000	0	(80,000)	-100.00%
Operating Transfers In	771,727	5,105,000	11,063,464	655,000	(10,408,464)	-94.08%
Operating Transfers Out	(28,174,966)	(28,237,499)	(37,644,475)	(25,502,551)	12,141,924	-32.25%
Total Other Financing Sources	(27,324,355)	(22,647,528)	(26,501,011)	(24,847,551)	1,653,460	-6.24%
Net Change in Fund Balance	8,919,182	8,413,337	3,281	31,389	28,108	856.69%
Prior Period Adjustment						
Fund Balances - Beginning	62,560,367	71,479,549	79,892,886	79,896,167	3,281	0.00%
Fund Balances - Ending	71,479,549	79,892,886	79,896,167	79,927,556	79,927,556	0.04%

GRAPH 2
CITY OF GULF SHORES, ALABAMA
CITY WIDE ADOPTED BUDGET
FISCAL YEAR 2026

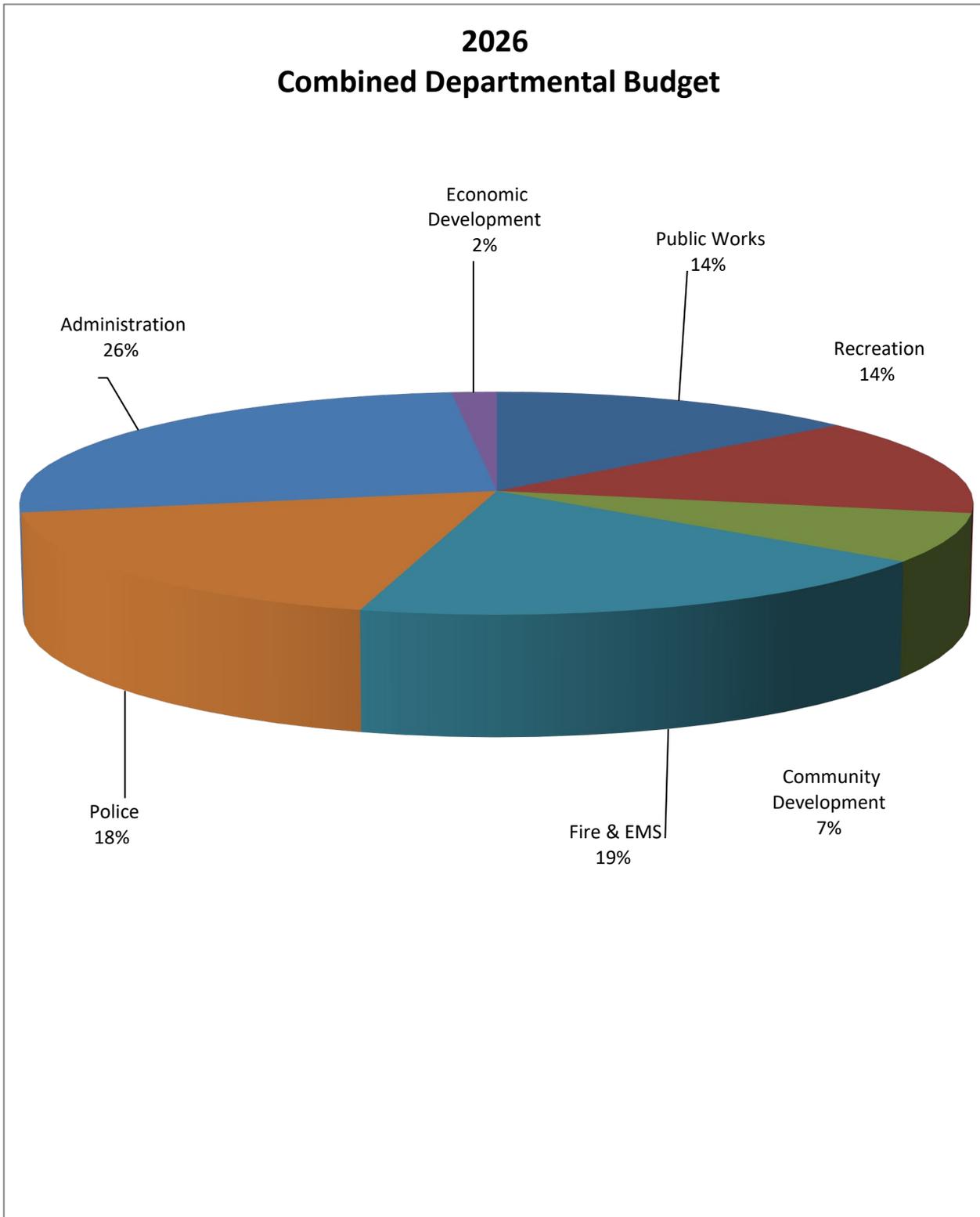
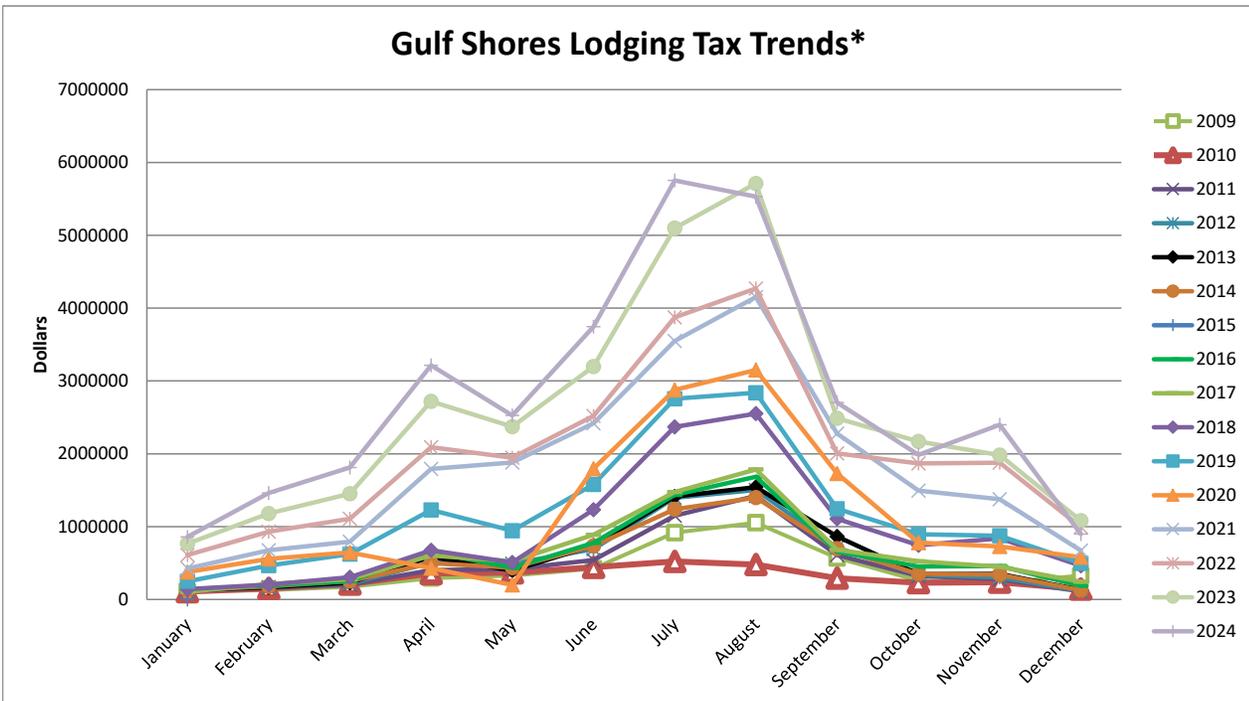


TABLE 3
CITY OF GULF SHORES, ALABAMA
SPECIAL REVENUE FUND 10
LODGING TAX ADOPTED BUDGET*
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Taxes:						
Lodging Tax 2% Beach	0	0	0	0	0	n/a
Interest Income	224,929	4,105	0	0	0	n/a
Total Revenue	224,929	4,105	0	0	0	n/a
EXPENDITURES						
Current:						
General government	0	0	0	0	0	n/a
Total general government	0	0	0	0	0	n/a
Excess of Revenues over Total Expenditures	224,929	4,105	0	0	0	n/a
OTHER FINANCING USES						
Transfers In	0	0	0	0	0	n/a
Transfers Out	(450,000)	(4,048,384)	0	0	0	n/a
Total Other Financing Uses	(450,000)	(4,048,384)	0	0	0	n/a
Net Change in Fund Balance	(225,071)	(4,044,279)	0	0	0	n/a
Fund Balances - Beginning	4,269,350	4,044,279	0	0	0	n/a
Fund Balances - Ending	4,044,279	0	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 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Taxes:						
Intergovernmental:						
State of Alabama	1,226,361	921,987	690,000	690,000	0	0%
Interest Income	5,891	11,578	0	0	0	n/a
Total Revenue	<u>1,232,252</u>	<u>933,565</u>	<u>690,000</u>	<u>690,000</u>	<u>0</u>	<u>0%</u>
EXPENDITURES						
Current:						
General Government	53,363	37,812	35,000	35,000	0	0%
Total General Government	<u>53,363</u>	<u>37,812</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0%</u>
Excess of Revenues over Total Expenditures	<u>1,178,889</u>	<u>895,753</u>	<u>655,000</u>	<u>655,000</u>	<u>0</u>	<u>0%</u>
OTHER FINANCING USES						
Transfers Out	(771,727)	(805,000)	(655,000)	(655,000)	0	0%
Total Other Financing Uses	<u>(771,727)</u>	<u>(805,000)</u>	<u>(655,000)</u>	<u>(655,000)</u>	<u>0</u>	<u>0%</u>
Net Change in Fund Balance	<u>407,162</u>	<u>90,753</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balances - Beginning	<u>567,321</u>	<u>974,483</u>	<u>1,065,236</u>	<u>1,065,236</u>	<u>0</u>	<u>0%</u>
Fund Balances - Ending	<u><u>974,483</u></u>	<u><u>1,065,236</u></u>	<u><u>1,065,236</u></u>	<u><u>1,065,236</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 2026**

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Impact Fees	2,813,483	940,776	2,105,993	645,200	(1,460,793)	-69%
Miscellaneous Revenue	0	20	329,100	0	(329,100)	-100%
Interest Income	31,802	82,925	35,000	20,000	(15,000)	-43%
Total Revenue	2,845,285	1,023,721	2,470,093	665,200	(1,804,893)	-73%
EXPENDITURES						
Capital Outlay						
Fire	130,376	171,031	151,875	90,000	(61,875)	-41%
Recreation	651,850	1,048,871	1,456,828	65,000	(1,391,828)	-96%
Police	104,856	-	476,390	50,000	(426,390)	-90%
Public Works	505,497	196,459	350,000	70,000	(280,000)	-80%
Total Capital Outlay	1,392,579	1,416,361	2,435,093	275,000	(2,160,093)	-89%
Total Expenditures	1,392,579	1,416,361	2,435,093	275,000	(2,160,093)	-89%
Excess of Revenues over Total Expenditures	1,452,706	(392,640)	35,000	390,200	355,200	1015%
OTHER FINANCING USES						
Transfers to other funds	0	(1,081,610)	0	0	0	n/a
Total Other Financing Uses	0	(1,081,610)	0	0	0	n/a
Net Change in Fund Balance	1,452,706	(1,474,250)	35,000	390,200	355,200	1015%
Fund Balances-Beginning(restated)	2,498,970	3,951,676	2,477,426	2,512,426	35,000	1%
Fund Balances - Ending	3,951,676	2,477,426	2,512,426	2,902,626	390,200	16%

TABLE 6
CITY OF GULF SHORES, ALABAMA
CAPITAL PROJECTS FUND 37
BEACH RESTORATION AND PROJECTS FUND*
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Interest Income	3,234	2,711	0	0	0	n/a
ADEM Recycling Grant	350,000	0	0	0	0	n/a
Parking Fees	1,495,025	0	0	0	0	n/a
Other	0	127,537	0	0	0	n/a
Total Revenue	1,848,259	130,248	0	0	0	n/a
EXPENDITURES						
Current Operating:						
Police	446,046	228,127	0	0	0	n/a
Fire Beach	1,083,585	0	0	0	0	n/a
Public Works	196,259	596,509	0	0	0	n/a
Miscellaneous (Trapping)	17,590	13,603	12,000	12,000	0	0%
Total Current	1,743,480	838,239	12,000	12,000	0	0%
Capital Outlay						
Police	178,860	0	0	0	0	n/a
Fire Beach	83,450	0	0	0	0	n/a
Public Works	405,489	0	0	0	0	n/a
Dune Enhancement	0	3,000	3,000	3,000	0	0%
Beach Monitoring	18,000	0	123,000	123,000	0	0%
Total Capital Outlay	685,799	3,000	126,000	126,000	0	0%
Total Expenditures	2,429,279	841,239	138,000	138,000	0	0%
Excess of Revenues over Total Expenditures	(581,020)	(710,991)	(138,000)	(138,000)	0	0%
OTHER FINANCING USES						
Transfers In from Other Funds	1,000,000	210,000	138,000	138,000	0	0%
Total Other Financing Uses	1,000,000	210,000	138,000	138,000	0	0%
Net Change in Fund Balance	418,980	(500,991)	0	0	0	n/a
Fund Balances - Beginning	295,728	714,708	213,717	213,717	0	0%
Fund Balances - Ending	714,708	213,717	213,717	213,717	0	0%

TABLE 7
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENTS FUND 38
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Interest Income	3,276,855	4,019,386	0	0	0	n/a
Net Increase(decrease) investments	2,454,479	1,922,172	0	0	0	n/a
Other	0	0	781,850	1,926,580	1,144,730	n/a
Total Revenues	<u>5,731,334</u>	<u>5,941,558</u>	<u>781,850</u>	<u>1,926,580</u>	<u>1,144,730</u>	<u>146%</u>
EXPENDITURES						
City School System Appropriation	7,739,716	732,000	0	0	0	n/a
Recreation Capital	0	0	0	260,000		
High School Construction	11,193,042	47,259,884	101,855,949	17,000,000	(84,855,949)	-83%
City School Improvements	0	104,923	0	0	0	n/a
East 1st Street Sidewalk	0	0	1,061,850	90,350	(971,500)	-91%
Beach Walking District				1,280,000		
Street Resurfacing				3,000,000		
Kids Park				950,000		
Fire Expenses				500,000		
4th Street Bridge				400,000		
Traffic Imprvts-CoRoad6 West				1,513,000		
Traffic Signals				910,000		
Miscellaneous	45	60	0	500,000	500,000	n/a
Total Expenditures	<u>18,932,803</u>	<u>48,096,867</u>	<u>102,917,799</u>	<u>26,403,350</u>	<u>(84,855,949)</u>	<u>-74%</u>
OTHER FINANCING SOURCES						
Proceeds from Long Term Debt	0	0	99,483,949	17,000,000	(82,483,949)	-83%
Proceeds from the sale of capital assets	0	0	0	115,000		
Transfer from General Fund	0	0	280,000	0	(280,000)	n/a
Transfer from General Fund Reserves	0	0	0	7,361,770		
Transfer from City School Board	0	0	2,372,000	0	(2,372,000)	n/a
Transfers Out	(33,282)	(47,253)	0	0	0	n/a
Total Other Financing Sources	<u>(33,282)</u>	<u>(47,253)</u>	<u>102,135,949</u>	<u>24,476,770</u>	<u>(85,135,949)</u>	<u>-76%</u>
Net Change in Fund Balances	<u>(13,234,751)</u>	<u>(42,202,562)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balance - Beginning	<u>154,983,713</u>	<u>141,748,962</u>	<u>99,546,400</u>	<u>99,546,400</u>	<u>0</u>	<u>0%</u>
Fund Balance - Ending	<u>141,748,962</u>	<u>99,546,400</u>	<u>99,546,400</u>	<u>99,546,400</u>	<u>0</u>	<u>0%</u>

TABLE 8
CITY OF GULF SHORES, ALABAMA
STORM DAMAGE CAPITAL PROJECTS FUND 39
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Intergovernmental Grants						
State of Alabama	1,488,768	314,144	0	0	0	n/a
Federal Government	8,666,737	1,657,299	0	0	0	n/a
Grants	0	0	0	0	0	n/a
Other Receipts	0	0	0	0	0	n/a
Interest Income	0	0	0	0	0	n/a
Total Revenues	<u>10,155,505</u>	<u>1,971,443</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
EXPENDITURES						
Debris Removal	0	0	0	0	0	n/a
Emergency Protective Measures	0	0	0	0	0	n/a
Beach Betterment	5,760,643	456,788	0	0	0	n/a
Parks, Recreation & Other	10,852,831	1,276,052	0	0	0	n/a
Roads & Bridges	0	0	0	0	0	n/a
Direct Admin Costs	4,868	14,126	0	0	0	n/a
Insured Repairs	0	15,799	0	0	0	n/a
Hazard Mitigation	3,038	255	0	0	0	n/a
Miscellaneous	701	0	12,750	0	(12,750)	-100%
Total Expenditures	<u>16,622,081</u>	<u>1,763,020</u>	<u>12,750</u>	<u>0</u>	<u>(12,750)</u>	<u>-100%</u>
OTHER FINANCING SOURCES (USES)						
Transfer from Other Funds	<u>3,693,407</u>	<u>4,071,462</u>	<u>35,829</u>	<u>23,079</u>	<u>(12,750)</u>	<u>-36%</u>
Total Other Financing Uses	<u>3,693,407</u>	<u>4,071,462</u>	<u>35,829</u>	<u>23,079</u>	<u>(12,750)</u>	<u>-36%</u>
Net Change in Fund Balance	<u>(2,773,169)</u>	<u>4,279,885</u>	<u>23,079</u>	<u>23,079</u>	<u>0</u>	<u>0%</u>
Fund Balance - Beginning	<u>2,389,281</u>	<u>(383,888)</u>	<u>3,895,997</u>	<u>3,919,076</u>	<u>4,279,885</u>	<u>1%</u>
Fund Balance - Ending	<u>(383,888)</u>	<u>3,895,997</u>	<u>3,919,076</u>	<u>3,942,155</u>	<u>23,079</u>	<u>1%</u>

TABLE 9
CITY OF GULF SHORES, ALABAMA
DEBT SERVICE FUND 41
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Interest	2,472	3,158	0	0	0	n/a
Total Revenues	2,472	3,158	0	0	0	n/a
EXPENDITURES						
Principal	18,226,410	21,801,986	30,292,247	17,039,441	(13,252,806)	-44%
Interest	6,001,011	6,259,010	6,887,398	8,294,031	1,406,633	20%
Miscellaneous	9,060	9,060	11,000	8,000	(3,000)	-27%
Total Expenses	24,236,481	28,070,056	37,190,645	25,341,472	(11,849,173)	-32%
Excess of Revenues over Total Expenditures	(24,234,009)	(28,066,898)	(37,190,645)	(25,341,472)	11,849,173	-32%
OTHER FINANCING SOURCES (USES)						
Bond Issue Proceeds	0	0	0	0	0	n/a
Transfers In	24,234,488	28,067,195	37,190,645	25,341,472	(11,849,173)	-32%
Transfers Out	0	0	0	0	0	n/a
Total Other Financing Uses	24,234,488	28,067,195	37,190,645	25,341,472	(11,849,173)	-32%
Net Change in Fund Balance	479	297	0	0	0	n/a
Fund Balances-Beginning	777	1,256	1,553	1,553	0	0%
Fund Balances - Ending	\$ 1,256	\$ 1,553	\$ 1,553	\$ 1,553	0	0%

TABLE 10
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND 40
NON-TAXABLE LINES OF CREDIT
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Grants Requiring Matching Funds						
Grants	0	220,492	7,935,000	0	(7,935,000)	-100%
Interest Income	3,266	0	0	0	0	n/a
Total Revenues	3,266	220,492	7,935,000	0	(7,935,000)	-100%
EXPENDITURES						
Miscellaneous	0	1,500	0	0	0	n/a
Capital Outlay Projects						
Fire & EMS	0	2,027,874	817,431	0	(817,431)	-100%
Rec & Cultural Affairs	504,872	1,507,749	229,500	0	(229,500)	-100%
PW Maintenance Vehicle/Equip.	0	550,322	0	0	0	n/a
ALDOT TAP Grant/Sidewalks	0	85,698	0	0	0	n/a
6th Street Public Access	205,957	0	0	0	0	n/a
Justice Center	1,439,150	1,657,748	9,761,450	12,337,366	2,575,916	26%
Waterway West Connector Road	0	0	100,000	0	(100,000)	-100%
BUILD - County Road 6	0	92,211	500,000	0	(500,000)	-100%
BUILD - Highway 59	0	0	2,201,746	0	(2,201,746)	-100%
BUILD - Pedestrian Bridge	0	778,082	18,000,000	0	(18,000,000)	-100%
West 4th Street Bridge	68,275	119,330	0	0	0	n/a
Buildings	101,683	1,144,660	0	0	0	n/a
Airport Terminal	0	0	0	0	0	n/a
Land & Improvements	440,421	1,925,875	200,000	400,000	200,000	100%
Total Expenditures	2,760,358	9,891,049	31,810,127	12,737,366	(19,072,761)	-60%
OTHER FINANCING SOURCES						
Warrant Proceeds	4,900,000	45,339,500	23,875,127	12,737,366	(11,137,761)	-47%
Transfers In	0	0	0	0	0	n/a
Transfers Out	0	(4,300,000)	0	0	0	n/a
Total Other Financing Sources	4,900,000	41,039,500	23,875,127	12,737,366	(11,137,761)	-47%
Net Change in Fund Balances	2,142,908	31,368,943	0	0	0	n/a
Fund Balance - Beginning	(46,889)	2,096,019	33,464,962	33,464,962	0	0%
Fund Balance - Ending	2,096,019	33,464,962	33,464,962	33,464,962	0	0%

TABLE 11
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND
TAXABLE WARRANT FUND 42
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Grant Funds	12,905,483	15,993,609	15,279,697	13,812,840	(1,466,857)	-10%
Interest Income	0	0	0	0	0	n/a
Other	1,386,849	210,207	0	0	0	n/a
Total Revenues	<u>14,292,332</u>	<u>16,203,816</u>	<u>15,279,697</u>	<u>13,812,840</u>	<u>(1,466,857)</u>	<u>-10%</u>
EXPENDITURES						
Administrative	44	0	0	0	0	n/a
Operations						
Gulf Coast Ctr for Ecotourism Ops	300,000	302,880	2,103,000	0	(2,103,000)	-100%
Capital Outlay Projects:						
Medical Facility Improvements	10,488	0	0	0	0	n/a
Gulf Coast Ctr for Ecotourism	2,807,815	7,422,101	0	0	0	n/a
Ft Morgan Road Access Management	135,003	372,987	46,500	0	(46,500)	-100%
Waterway West	0	0	0	3,000,000	3,000,000	n/a
County Road 6 Improvements	68,115	(1,311)	0	0	0	n/a
Waterway East	8,977,294	4,477,708	3,980,313	3,022,500	(957,813)	-24%
ALDOT Capacity Project (Canal Rd.)	196,465	155,773	10,720	2,363,000	2,352,280	21943%
Beach Walking District	541,783	3,205,343	197,200	0	(197,200)	-100%
BUILD Grant Hwy 59 & Ped Bridge	3,435,501	4,952,410	4,435,288	17,845,991	13,410,703	302%
Land & Improvements	487,443	1,606,280	1,054,240	3,020,000	1,965,760	186%
Little Lagoon Restoration Project	140,653	244,679	600,000	1,800,000	1,200,000	200%
Gulf Place Redesign	0	0	0	0	0	n/a
Total Expenditures	<u>17,100,604</u>	<u>22,738,850</u>	<u>12,427,261</u>	<u>31,051,491</u>	<u>18,624,230</u>	<u>150%</u>
OTHER FINANCING SOURCES						
Warrant Proceeds	12,600,000	7,600,000	7,929,016	17,250,000	9,320,984	118%
Transfer from Impact Fees	0	1,081,610	0	0	0	n/a
Transfer from Sidewalk/Bikeway	0	0	0	0	0	n/a
Transfers out to other funds	(73,993)	0	(10,708,464)	0	10,708,464	n/a
Total Other Financing Sources	<u>12,526,007</u>	<u>8,681,610</u>	<u>(2,779,448)</u>	<u>17,250,000</u>	<u>20,029,448</u>	<u>-721%</u>
Net Change in Fund Balances	<u>9,717,735</u>	<u>2,146,576</u>	<u>72,988</u>	<u>11,349</u>	<u>(61,639)</u>	<u>n/a</u>
Fund Balance - Beginning	<u>(102,709)</u>	<u>9,615,026</u>	<u>11,761,602</u>	<u>11,834,590</u>	<u>72,988</u>	<u>1%</u>
Fund Balance - Ending	<u>9,615,026</u>	<u>11,761,602</u>	<u>11,834,590</u>	<u>11,845,939</u>	<u>11,349</u>	<u>0%</u>

TABLE 12
CITY OF GULF SHORES, ALABAMA
CAPITAL IMPROVEMENT FUND 43
2018 GO WARRANT
ADOPTED BUDGET
FISCAL YEAR 2026

	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Dollar Change 2025 to 2026	Percent Change 2025 to 2026
REVENUES						
Grants Requiring Matching Funds	0	0	0	0	0	n/a
Interest Income	17,134	12,441	0	0	0	n/a
Other	0	0	0	0	0	n/a
Total Revenues	<u>17,134</u>	<u>12,441</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	0	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>0</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	73,993	0	0	0	0	n/a
Transfers Out	(269,647)	(15,521)	0	0	0	n/a
Transfer to NonTaxable GO Warrant Fund	0	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>(195,654)</u>	<u>(15,521)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Net Change in Fund Balances	<u>(178,520)</u>	<u>(3,080)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Fund Balance - Beginning	<u>190,985</u>	<u>12,465</u>	<u>9,385</u>	<u>9,385</u>	<u>0</u>	<u>0%</u>
Fund Balance - Ending	<u>12,465</u>	<u>9,385</u>	<u>9,385</u>	<u>9,385</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	\$79,892,886	98%	89%	\$ 8,413,337
2025*	\$79,896,167	82%	82%	\$ 3,281

In 2024 reserves increased by \$8,413,337 bringing the General Fund balance total to 89% of revenues of \$89,498,723 and 89% of expenditures of \$81,399,853. For 2025 we also expect to maintain a healthy fund balance of \$79,896,167 or 82% of the General Fund Amended Budget Expenses of \$97,594,320 and 82% of General Fund Amended Revenue of \$97,923,729. The total General Fund expenses for 2026 decreased \$12,965,709 or 13% from the 2025 Amended Budget. Debt Service and Transfers expenses for 2026 decreased by \$12,141,924 or -32.25% from 2025 Debt Service Expense due to grant funds received in 2025. Capital expenses in the General Fund decreased by \$3,955,255 or -88.69% in 2026. Personnel increased by \$2,824,452 or 7.37% and Operations expense increased by \$307,018 or 1.79% from 2025.

*Estimated as of 12/3/25.

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 2026 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 2023 to 2024 actual, 2025 year to date and 2026 Budgeted Reserves. The City currently has reserve funds well in excess of its 75% target of \$65,411,448 thru Amendment 2.

General Fund Reserves	2023 Actual (Audited)	2024 Actual (Audited)	2025 Year to Date	2026 Budget
Operating	\$23,826,278	\$26,632,294	\$21,293,251	\$21,166,058
Stabilization	<u>11,913,496</u>	<u>13,314,149</u>	<u>10,678,598</u>	<u>10,581,142</u>
Subtotal General Fund	\$35,739,774	\$39,946,443	\$31,971,849	\$31,747,500
Beach Reserves	<u>35,739,775</u>	<u>39,946,443</u>	<u>39,930,803</u>	<u>31,747,500</u>
Grand Total All Reserves	\$71,479,549	\$79,892,886	\$71,902,653	\$63,495,000

Major Revenue Sources

The City of Gulf Shores has twelve major funding sources that comprise approximately 79% of the General Fund. Shown on the next page is a summary of the twelve revenue sources and the percentage of the total revenues for 2023 Actual, 2024 Actual, 2025 Actual Year to Date, and 2026 Budget.

Underlying assumptions for the General Fund revenue estimates and significant revenue trends are described by each of the major revenue types shown on the following pages. For 2026 the twelve major funding sources comprise 79% of the total funds projected revenues of \$181,545,414. The twelve major funding sources are shown on the next page.

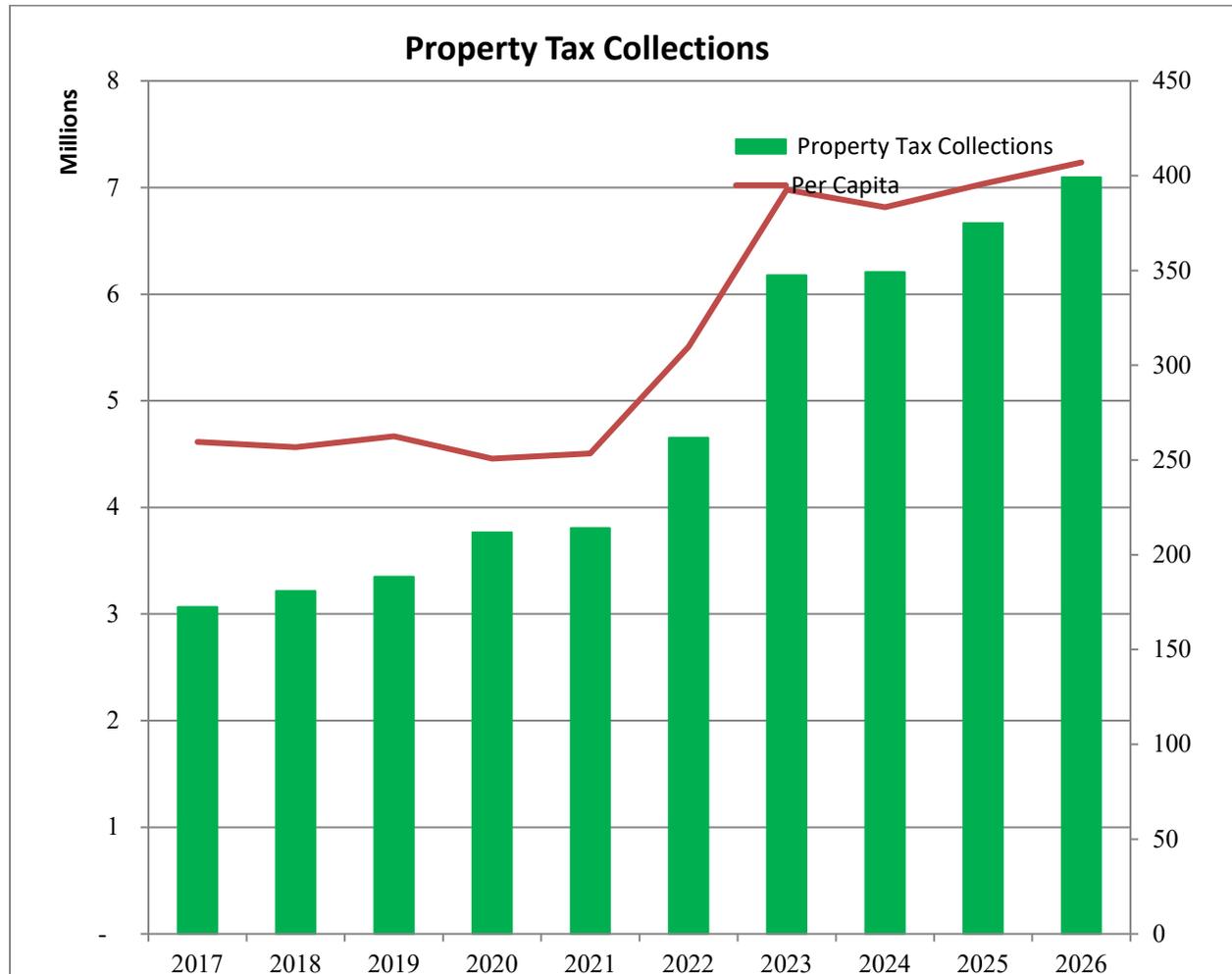
With the passage of the 2025 Budget the Financial Policy was amended to include transfer of funds in excess of the City's 75 percent reserve target. For the 2026 Budget \$7,361,770 of the reserves transferred in 2025 will be used for Capital Improvement Projects.

Included in the 2026 Revenue Budget are debt proceeds in the Capital Improvement Funds for completion of the Gulf Shores City High School. An additional \$17 million will be borrowed in 2026 for completion of the Gulf Shores City High School and \$17 million will be borrowed to complete needed infrastructure projects. Grant funds of \$13,812,840 are budgeted in the Taxable Capital Projects Fund in 2026. Non-Taxable Projects Fund includes \$12,737,366 from Debt issued in 2022 to be used for the completion of the Justice Center.

Revenue Type	2023 Actual	% of Total	2024 Actual	% of Total	2025 Actual Year to Date	% of Total	2026 Budget	% of Total
Property	\$6,176,986	5%	\$6,524,852	4%	\$3,511,956	1%	\$7,382,000	4%
Sales	23,010,641	17%	23,237,781	14%	19,239,531	7%	23,000,000	13%
Use	3,581,062	3%	3,581,264	2%	3,104,712	1%	3,670,215	2%
Lodging	30,220,751	22%	32,887,653	20%	30,527,455	10%	34,080,000	19%
Business Licenses	5,275,951	4%	5,623,551	3%	5,667,824	2%	5,726,000	3%
Building Permits	2,399,445	2%	1,041,388	1%	908,708	0%	856,500	0%
Cap Imp Fund Debt Proceeds	0	0%	0	0%	101,716,535	35%	17,000,000	9%
Cap Imp Fund Use of Reserves	0	0%	0	0%	0	0%	7,361,770	4%
Taxable Capital Projects Fund Debt Proceeds	12,600,000	9%	7,600,000	5%	7,929,016	3%	17,250,000	10%
Taxable Capital Projects Fund Grant Proceeds	14,292,332	11%	16,203,816	10%	15,279,697	5%	13,812,840	8%
Non-Taxable Projects Fund Debt Proceeds	4,900,000	4%	45,339,500	28%	23,875,127	8%	12,737,366	7%
Non-Taxable Projects Fund Grant Proceeds	0	0%	61,479	0%	7,935,000	3%	0	0%
Subtotal	\$102,457,168	76%	\$142,101,284	87%	\$219,695,561	75%	\$142,876,691	79%

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 2026 budget are shown in the graph below. Property Tax collections for 2026 are based on the updated tax digest the County Revenue Commissioner sent in August 2025.

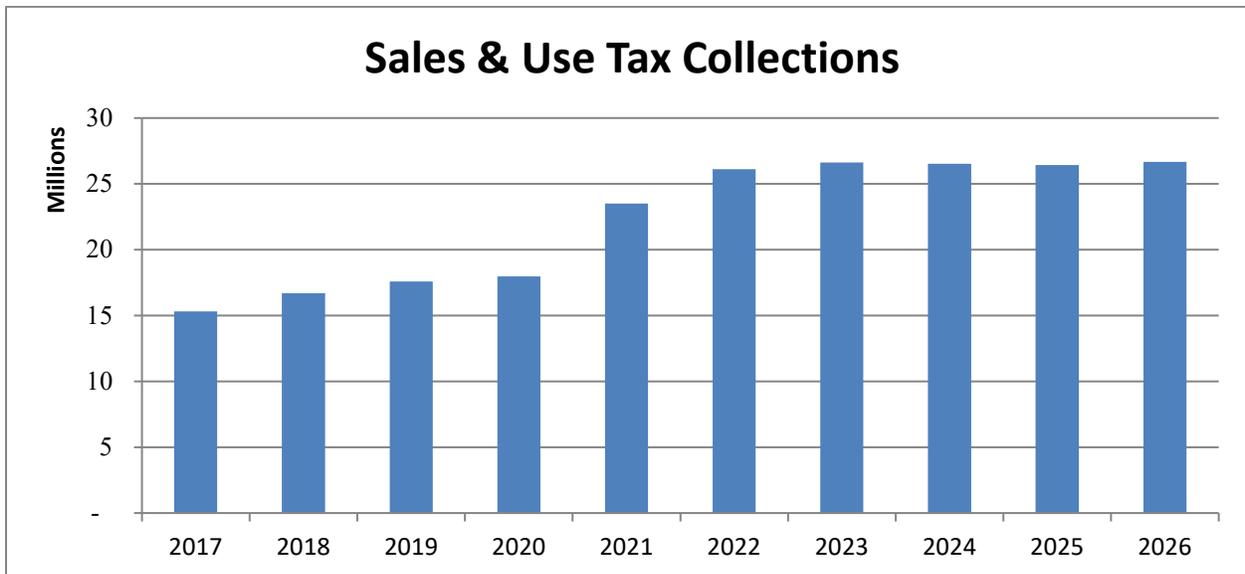


SALES & USE TAXES

Sales & Use Taxes of 10% are collected on all purchases in the City. The City's portion of the 10% total Sales & Use 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. Use Tax collections remain consistent throughout the year. For 2026, the Sales Tax projection remains the same as the 2025 budget based on the 2024 .0033% decline from 2023 actuals. The projection is to conservatively budget for potential downturns. Use Tax collections are projected to

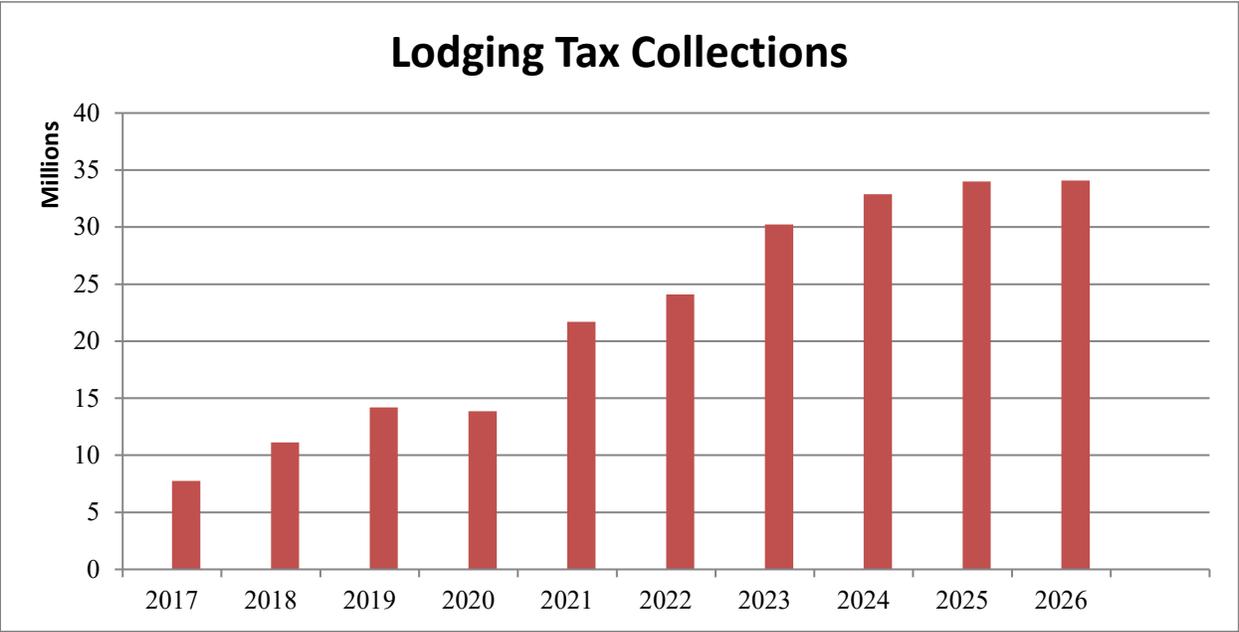
increase 5.5% based on recent collection history. Trend lines for the past eight years and 2025 and 2026 Budgets are shown in the following graph. The ten year average annual growth rate for Sales & Use taxes is 8%.

As noted in the Priorities and Issues at the beginning of the Budget in Brief, the City has retained legal Counsel to intervene in a pending lawsuit challenging the validity of the Alabama Simplified Sellers Use Tax (SSUT). The City receives a fraction of the Use Tax generated within the City through the SSUT distribution than it would based on point of sale as it does through traditional brick and mortar locations within the City.



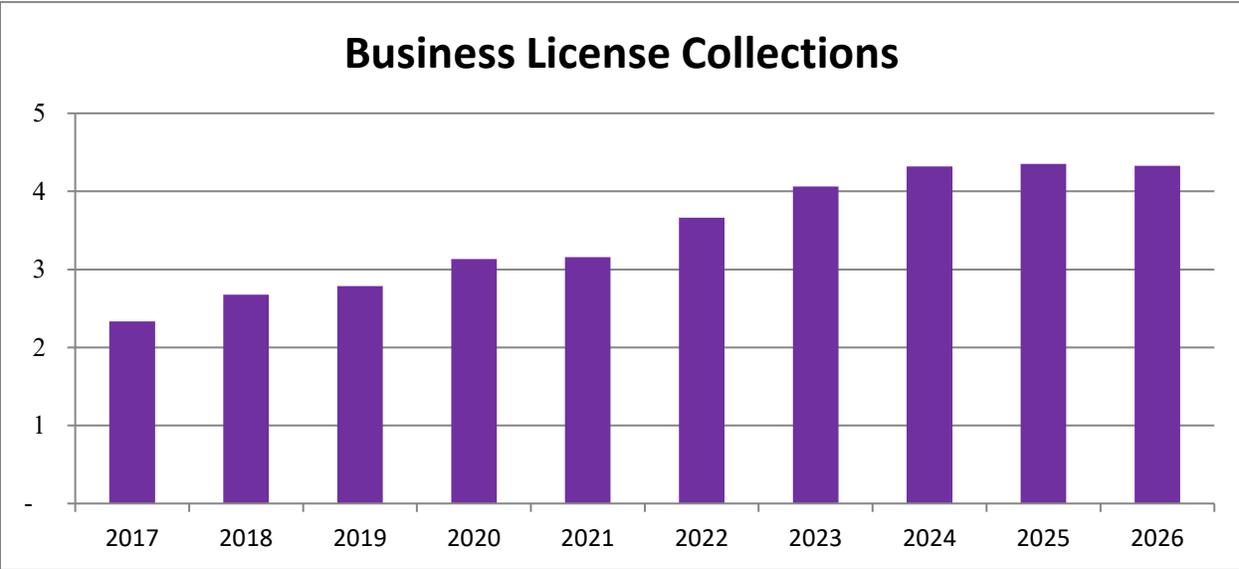
LODGING TAX

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 2024 were up 9% over 2023 due to an increase in tourism as well as the Lodging tax rate increase.



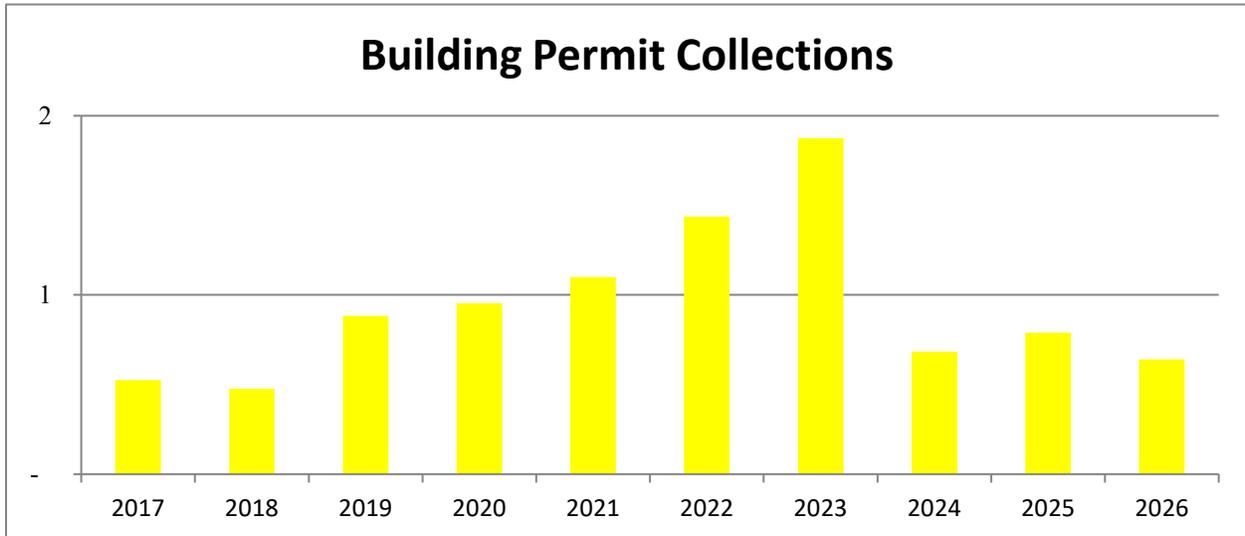
BUSINESS LICENSE

Business Licenses are renewable in January and vary depending on the type of business and gross receipts. Business License revenue collections for 2025 year-to-date are up .75% from 2024 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 ten years, 2025 year-to-date and 2026 budgeted are shown in the graph below. The ten year annual growth rate has averaged 7%.



BUILDING PERMITS

Building and other construction permits help offset the staff cost to ensure structures are constructed safely. Construction permits collections vary annually depending on trends in the local and national markets. Below is a graph of the past 10 years of Building Permit collections.



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CITY OF GULF SHORES, ALABAMA
CAPITAL INFORMATION
FISCAL YEAR 2026

CITY OF GULF SHORES, ALABAMA
Fiscal Year 2026 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 **\$504,408** in City Capital General funds approved for 2026 are below along with the estimated recurring annual cost to operate.

2026 Capital Equipment Budgeted General Funds		Rating	Department		Annual Cost
Department	Description		Request	Recommend	to Operate
Police CID	Portable Surveillance Trailer for CID	1	50,000	Impact Fees	
Police	SWAT Van		130,000	0	
Police Patrol	8 Replacement Vehicles	1	600,000	Borrow Funds	
Police Admin	2 Replacement Vehicles		150,000	Borrow Funds	
Police CID	1 Replacement Vehicle		75,000	Borrow Funds	
Police Special Ops	1 Replacement Vehicle		75,000	Borrow Funds	
Fire & EMS	Self-Contained Breathing Apparatus		56,000	56,000	
Fire & EMS	Frontline fire engine		918,568	Prepaid 2023	
Fire & EMS	Replace 7 UTV's for beach patrol		150,000	0	
Fire & EMS	Command Trailer	1	250,000	Fund 38	
Fire & EMS	New Inspector/Community Risk Reduction		75,000	0	
Building	ACAMP Expenditures >/\$50,000		44,550	44,550	
Building	Vehicle for New Building Inspector position		45,000	0	
Recreation	Additional Turf Tank Paint Robot	medium	65,000	Impact Fees	
Recreation	Move 6007 from PD for Asst Director position		4,000	0	
PW Landscaping	Sod Installer	2	38,525	0	
PW Landscaping	Kubota Utility Rops Tractor 4WD	2	44,867	44,867	897
PW Landscaping	Z-spray 60gal 21 hp	2	18,991	18,991	190
PW Landscaping	Truck for Landscape Operator 1 requested		45,000	0	
PW Landscaping	Replace unit 8002	*	48,000	Lease	
PW Streets	Replacement Vehicle			Lease	
PW Streets	Street Sign Truck			0	
PW Streets	Tractors			0	
PW Streets	2 additional Bushhogs	1	70,575	0	
PW Streets	2 John Deere Tractors	1	195,924	0	
PW Streets	Replacement F-250	1	84,000	Lease	
PW Maintenance	Generator		90,000	90,000	90
PW Maintenance	Replace unit 7002 with Ford Maverick	1	34,000	Lease	
PW Maintenance	Additional F-250 for new personnel request	1	63,000	0	
PW Maintenance	Ford Maverick for Building Maintenance Tech		34,000	0	
PW Custodial	Truck for new Custodial position requested		28,000	0	
PW Recycle & Sanitation	Replacement Beach Trailers	1	38,077	0	
PW Recycle & Sanitation	Knuckleboom preordered		250,000	250,000	5,000
PW Recycle & Sanitation	Ditch witch	2	35,281	0	
PW Recycle & Sanitation	Replacement F-250 4x4 Super cab	1	63,000	Lease	
Total General Fund Capital Outlay			3,869,358	504,408	6,177

2026 Capital Equipment & Improvements Impact Fees

2026 CA

Recommend

Fire	90,000
Police	50,000
Public Works	70,000

Recreation				65,000
	Total IMPACT FEES Capital Outlay			275,000
				Federal Grant
2026 Fund 38 Capital Improvements		Dept Request	2026 Recomm.	or other funds
Capital Projects	West Beach Blvd TAP Project	90,350	90,350	72,280
Fire & EMS	Marine Unit vessel	1	250,000	592,800
Fire & EMS	1 Ton Pickup	1	Impact Fees	
Fire & EMS	Command Trailer	1	250,000	
P Works/Schools	City School Improvements High School	15,815,519	17,000,000	
Capital Projects	Beach Walking District	1,000,000	1,280,000	
Capital Projects	Street Resurfacing	3,000,000	3,000,000	
Recreation	Portable Stands	260,000	260,000	200,000
Recreation	Kids Park	950,000	950,000	
Capital Projects	4th Street Bridge		400,000	
Capital Projects	Traffic Improvements County Road 6 West		1,513,000	1,061,500
Capital Projects	Traffic Signals		910,000	
	Total Fund 38 Capital Improvements	21,025,519	25,903,350	1,926,580
2022-B NonTaxable \$47 million LOC to 2029				
Fire & EMS	Fire Training Center	400,000	400,000	0
Police	Justice Center Constructon	12,337,366	12,337,366	0
Capital Projects	BUILD County Rd 6	2,123,000	0	0
Capital Projects	BUILD Pedestrian Bridge	13,814,161	Fund 42	0
	Total NonTaxable \$47 million Funds, Fund 40	28,674,527	12,737,366	
2020-E Capital LOC Taxable Borrowed Funds, Fund 42				
Capital Projects	Waterway West Phase I	3,000,000	3,000,000	
Capital Projects	Waterway East Extension	1,100,000	1,100,000	1,100,000
Capital Projects	RESTORE- Wway East Extension Ph2	1,922,500	1,922,500	1,922,500
Capital Projects	ALDOT Capactiy Project (Canal F)	2,363,000	2,363,000	1,500,000
Capital Projects	BUILD - Hwy 59 Widening	4,031,830	4,031,830	0
Capital Projects	BUILD Pedestrian Bridge	Fund 40	13,814,161	
Capital Projects	4th St Bridge Replacement	400,000	Fund 38	
Capital Projects	Medical Village Blvd Traffic Signal	300,000	Fund 38	
	Subtotal Taxable Borrowed Funds	13,117,330	26,231,491	4,522,500
2026 RESTORE projects (100% Grant), Fund 42				
Executive	NFWF Oyster Bay Restoration	320,000	320,000	
Executive	Little Lagoon Restoration	1,800,000	1,800,000	
Executive	RESTORE Oyster Bay Wetland Restoration Construction	700,000	700,000	
Executive	Laguna Cove Improvements Construction	2,000,000	2,000,000	
	Subtotal 100% Reimbursable Taxable Borrowed Funds	4,820,000	4,820,000	
	Total Capital Fund 42	17,937,330	31,051,491	
	Total Capital	71,781,734	70,471,615	
	Borrowed Funds Infrastructure		17,250,000	
	Borrowed/City Funds School	17,000,000	17,000,000	
	Total Borrowed Funds	17,000,000	34,250,000	
	Non school projects total	54,781,734	53,471,615	
	Federal Funds	11,269,080	11,269,080	
	City funds	43,512,654	42,202,535	
	Total Funds	54,781,734	53,471,615	

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2026

Department	Description	Priority	Funding Source	2026	2027
BUILDING	Vehicle ADEM Grant			44,550	
FIRE	Replace Response Vehicles	2	General Fund	-	150,000
	Replace Fire Engine	1		1,030,000	
	Replace Ladder Truck	1			
	Replace Brush Trucks				
	Replace Ambulance		General Fund		
	Replace Utility Truck				
	Air Bag Rescue Set				75,000
	Skid Unit				40,000
	Fire/Rescue Boat	3	PSG/ ADEM	250,000	
	Command Trailer	1		250,000	
	Replace UTVs				23,000
	1 TON Pickup	1		90,000	
Beach Rescue	Replace Response Vehicles				75,000
	Replace UTVs	1	Beach Fund		
	Replace Skis				60,000
	LUCAS Device				
	Self-Contained Breathing Apparatus			56,000	
	Subtotal FIRE			1,676,000	423,000
POLICE	Replace Vehicles (6)	1		900,000	1,087,500
	Motorcycles (2)	1			
	Portable Surveillance Trailer (Impact Fees)			50,000	
two year build	Command Vehicle (Port Security Grant 75/25)			-	
	Jail Transport Van				
	License Plate Readers				
	Drone				
	Community Service Officer Vehicle Beach				60,000
	Beach ATVs				
	Electric Golf Cart				
	Replace Jail Finger Print LiveScan				
	Laser Scanner for THI / Crime Scenes (For CID)				81,000
	Subtotal POLICE			950,000	1,228,500
PUBLIC WKS	Event Bike Rack & Trailer				50,000
Vehicles	Replace Vehicles/Equipment	1		Lease	
	Excavator				
	Street Sweeper				225,000
	Street Sign Truck				350,000
	Street Sweeper (Pickup Truck Mounted)				
	Dump Truck (16YD)				180,000
	Backhoe replacement				
	Bucket truck	*			
	Knuckle Boom	*		250,000	252,500
	100 HP Tractor	1		44,867	
	Tree Spade (Landscaping)				
	Belly Broom	2			
	Beach Rake replacement	5			85,000
	Side/Brush Cutter				155,000
	Sod Installer				
	Z-Sprayer			18,991	
	DERQ Intelligent Transportation System			55,000	

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2026

2028	2029	2030	2031	2032	2033	2034	2035
160,000		160,000 3,200,000	225,000 2,000,000	160,000	80,000 3,000,000		320,000
600,000		350,000			600,000		
				1,750,000 80,000		450,000	
160,000	23,000 80,000 60,000 60,000	23,000 160,000	80,000 60,000	23,000 80,000 160,000	60,000	23,000 80,000 160,000	23,000 90,000 60,000
920,000	223,000	3,893,000	2,365,000	2,253,000	3,740,000	713,000	493,000
882,000	882,000	882,000	888,000 70,000	888,000	894,000	894,000	900,000
55,000		75,000					75,000
50,000							75,000
60,000 25,000		65,000					
	80,000	65,000		30,000			
1,072,000	962,000	1,087,000	958,000	918,000	894,000	894,000	1,050,000
			50,000				50,000
			215,000		268,179		
		250,000			275,000	400,000	
55,000	100,000			45,000 115,000			
200,000 255,025 80,000	257,575 80,000	180,000 260,151	220,000 262,753	265,380 90,000 125,000	268,034 90,000	240,000 225,674	227,930
	100,000				105,000		
		90,000		95,000			100,000
	175,000			195,000			215,000
			50,000 25,000				

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2026

Department	Description	Priority	Funding Source	2026	2027
	Toro Standup Blower			15,000	
	Beach Trailer				
	Semi Truck (pulls lowboy trailer)				
	Generator	4		90,000	80,000
	Recycle Center - Pass thru equipment to County				
	Airport Tractor + Implements	3			
	Ditch Witch				
	Bushhog				
	Chipper for debris removal/storms				
	Grasshopper Multi-use Landcape Maint. Equip				110,000
	Skid Steer				
PUBLIC WORKS CONTINUED	Rubber Trac Excavator				
	Dump Truck				
	Subtotal PUBLIC WORKS			473,858	1,487,500
RECREATION	r Replace Vehicles				
	r 50hp Tractor with Turf Tires				
	r Spray Rig				
	r Pool BECsys7, Chlorinator, Stenner pump				
	r Zero Tur Mowers (\$12k each)				
	r Turbine Blower				
	r Utility Vehicle (workman)				
	n Turf Tank Paint Robot			65,000	
	Portable Stands			260,000	
	r 5 gang rotary mower				67,000
	r Reel Mowers				
	r ADA Pool Lift				
	r Strength/Weight Equipment				
	r Cardio Equipment				150,000
	r Spin Bikes				
	Subtotal RECREATION			325,000	217,000
FINANCE & A. IT DIVISION	Network Host Additions/Expansions	1	Capital		
	Wireless LAN Upgrade Project	2	Capital		
	Pure Storage Expansion	1	Capital		60,000
	Cisco Core Upgrade	1	Capital		
	Network Firewall Upgrade/Replacement	1	Capital		
	Subtotal IT DIVISION			-	60,000
GRAND TOTAL ALL DEPARTMENTS				3,469,408	3,416,000
	By potential funding source:				
			FEMA/ADEM		
			Impact Fees Police		
			Subtotal Other Funds	-	-
			City General Funds	3,469,408	3,416,000

TOTAL BY FUNDING TYPE		
	General Fund Capital vehicles/equipment & City match	459,858
	Cap X Funds	60,000
	Recreation Grant	200,000
	Borrowed Funds	900,000
	Prepaid	1,030,000
	FEMA/ADEM	544,550
	Impact Fees	275,000
	Vehicles & Equipment total	3,469,408

City of Gulf Shores
Capital Improvement Program Vehicles & Equipment
Ten Year Plan beginning 2026

2028	2029	2030	2031	2032	2033	2034	2035
			50,000				
	160,000						
		85,000					
	50,000	200,000				55,000	250,000
	70,000		80,000				
50,000				60,000			
115,000		120,000		125,000		130,000	
				155,000			
150,000							
905,025	992,575	1,185,151	952,753	1,270,380	1,006,213	1,050,674	842,930
60,000		60,000		125,000		62,500	62,500
70,000							
	65,000						
			18,000			36,000	
		15,000				17,000	
							70,000
130,000	130,000				320,000		
	15,000						
250,000			160,000				
	35,000					40,000	
510,000	245,000	75,000	178,000	125,000	320,000	155,500	132,500
	75,000					75,000	
75,000							
		60,000			60,000		
				115,000			
90,000							90,000
165,000	75,000	60,000	-	115,000	60,000	75,000	90,000
3,572,025	2,497,575	6,300,151	4,453,753	4,681,380	6,020,213	2,888,174	2,608,430
-	-						
3,572,025	2,497,575	6,300,151	4,453,753	4,681,380	6,020,213	2,888,174	2,608,430

City of Gulf Shores
Ten Year Plan beginning 2026
Capital Improvement Program Capital Projects

Department	Description	Priority	Funding Source	2026	2027
NATURAL RESOURCES	NFWF Oyster Bay Restoration Fund 42 2021		100% NFWF	320,000	-
	Little Lagoon Restoration Fund 42 2021		100% Restore	1,800,000	
	42-879-80911 Oyster Bay WWW Culvert Replacement			700,000	
42-501-89000	Gulf Coast Center for Ecotourism Capital		100% Restore		
42-879-80911	Laguna Cove Protection Project Restore Grants		100% NRDA	2,000,000	
FIRE	Pole Barns/Equipment Storage	1	Impact Fees		
	Fire Station 5 (Coastal Gateway) 40-879-80873		Borrowed Funds \$47m		-
	40-879-80873 Oyster Bay Station 4 (Remodel/New)	6	Borrowed Funds \$47		
	40-879-80911 Fire Training Center	2	Borrowed Funds \$47	400,000	
POLICE	Justice Center New Construction Design		Borrowed Funds \$47	12,337,366	100,000
	e Community Park Development 14-879-81003	1		-	
ENGINEERING	Streets Resurfacing 38-879-80690	9	Fund 38	3,000,000	
	42-879-65535 RESTORE- Waterway East Extension	2	Design 100% City	1,100,000	
	42-879-65535 RESTORE- Waterway East Extension Phase 2	10		1,922,500	
	42-879-65540 RESTORE - East Canal Realignment	5		2,363,000	8,000,000
	38-879-93801 Traffic Signals		Fund 38	910,000	
	42-879-65560 BUILD - Pedestrian Bridge	7		13,814,161	
	42-879-65555 BUILD - Hwy 59 Widening	1		4,031,830	
	42-879-65555 ATRIP 2 - Hwy 59 - Target to CR6	3			
	42-879-65555 ATRIP 2 - Hwy 59 - CR6 to CR8				
	W 20th Avenue / W 1st St Intersection				
	38-879-65550 Walking District Parking/Streetscape	8		1,280,000	
	38-879-65300 ALDOT-TAP Grant/Sidewalks	4	Fund 38	90,350	
	Fort Morgan Trail Phase II LBC				
	14-879-81003 CGB to CR 6 Connector Road	14			
	42-879-65515 Waterway West	13		3,000,000	3,200,000
	Auburn Entrance Rd	20			
	38-879-86100 BUILD County Rd 6 West			1,513,000	8,742,000
	38-879-85020 4th Street Bridge			400,000	
City Hall Annex Renovation				220,000	
City Facility Roof Repair/Maintenance/Reroof	16			473,000	
39-881-61011 West 4th Ave Roadway Improvements	17			123,000	
40-879-80911 Beach Access Replacement					
39-881-61011 200 Clubhouse Wind Retrofit	18				
Subtotal ENGINEERING				50,982,207	20,858,000
				Subtotal	50,982,207
					20,858,000
SCHOOLS	High School Construction (New Campus)	1	2022A \$150 million	17,000,000	
	Subtotal CITY SCHOOLS				17,000,000
RECREATION	Artificial Turf Sportsplex		Impact Fees		
	Coastal Gateway Community Park				
	m Sportsplex Painting	9			
	m Tennis Court Resurface-Hard				
	m Tennis Court Resurface-Soft				80,000
	m Pickleball Court Resurface				
	r Outdoor Fitness Equipment				
	m Replace Carpet at Library				
	n Enclose rear of Bodenhamer Ctr for storage				
	m Replace Carpet at Activity Center				
m Paint Interior Activity Center					
m Paint Recreation Center					

**City of Gulf Shores
Ten Year Plan beginning 2026
Capital Improvement Program Capital Projects**

2028	2029	2030	2031	2032	2033	2034	2035
	315,000 250,000	2,500,000 1,500,000	2,500,000 1,500,000				
3,000,000	1,315,210	3,000,000		3,000,000		3,000,000	
137,467	2,401,500	876,500					
150,000	700,000	900,000	150,000				
320,000	200,000		200,000		200,000		200,000
200,000 200,000		200,000		200,000		200,000	
4,007,467	5,181,710	8,976,500	4,350,000	3,200,000	200,000	3,200,000	200,000
4,007,467	5,181,710	8,976,500	4,350,000	3,200,000	200,000	3,200,000	200,000
16,000,000		120,000					
			140,000	90,000			
	80,000				40,000		

City of Gulf Shores
Ten Year Plan beginning 2026
Capital Improvement Program Capital Projects

Department	Description	Priority	Funding Source	2026	2027
m	Outdoor Track Resurfacing				
r	Replace Kids Park			950,000	
m	Cultural Center Parking Lot				300,000
r	Baseball Field Lights at Sims Park				850,000
r	Portable Ball Field Fence				
m	Resurface Soft Tennis Courts				75,000
e	Soft Tennis Court LED Light Conversion				100,000
e	Stadium Upgrades				
e	Varsity Baseball-Softball Upgrades				
Total				68,932,207	22,263,000

Funding Sources

Sale of General Assets	115,000	
CITY CAPX FUNDS	6,801,770	
ALDOT RESTORE	4,422,500	8,000,000
ALDOT Match	2,600,000	
BUILD		
ATRIP 2/ALDOT TAP Grant Sidewalks	72,280	
Restore/NFWF	6,871,791	
Bond/Bank LOC		
County Funds (50% of CR6)	1,061,500	3,700,000
City School Projects funded with 2022 A \$150 million loan		
2026 School Loan/City Funds	17,000,000	
2022 \$47 million loan	12,737,366	100,000
Additional debt 2026	17,250,000	
Total Funding Sources	68,932,207	

City of Gulf Shores
Ten Year Plan beginning 2026
Capital Improvement Program Capital Projects

2028	2029	2030	2031	2032	2033	2034	2035
1,600,000							45,000
12,524,000							150,000
1,975,000							
36,106,467	5,261,710	9,096,500	4,490,000	3,290,000	240,000	3,200,000	395,000

City of Gulf Shores Revenue, Expense and Reserve Funds Usage projected 2026

numbers are shown in thousands

	Amended 2025	% change	2026**	% change	2027	% change	2028	% change	2029	% change
Total Revenue	97,924	9%	84,660	-13.5%	86,731	2.4%	88,856	2.5%	91,037	2.5%
Total Expense	59,950	14%	59,126	-1.4%	60,020	1.5%	61,606	2.6%	62,850	2.0%
Prior Year Debt	(28,825)		(37,644)		(25,503)		(25,057)		(24,191)	
Current Year Debt and % of Expenditures	32,644	39%	25,503	30%	25,057	29%	24,191	28%	21,502	25%
Addl LOC Prncpal debt paid if \$ available	5,000									
Growth % net of debt					1,200	2%	1,232	2%	1,885	3%
Estimated Annual Expenses	97,594		84,629		86,276		87,029		86,237	
Reserve Amount prior year	79,893		80,222		80,254		80,708		82,535	
Reserve Balance *	79,893		80,222		80,254		80,708		82,535	
Return to Reserves (Revenue - Expenses)	329		31		455		1,827		4,800	
Reserve Balance with return to Reserves	80,222		80,254		80,708		82,535		87,335	
Reserves Target % of Expenses	73,196	75%	63,471	75%	64,707	75%	65,272	75%	64,678	75%
Cash Reserves as % of Budget Expense	82%		95%		94%		95%		101%	
Cash Reserves as % of Budget Revenue	82%		95%		93%		93%		96%	

(1) Revenue growth from 2015 to 2024 averaged 9.5%; without Lodging Tax rate increases the average would be 7.4%

*Beginning 2025 reserve amount is from 2024 audit.

**Year 2026 includes estimate of \$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 2025 to 2035 in the spreadsheet above. Revenue is projected to increase 1 percent (excluding transfers) in 2026 reflecting potential flattening of local growth due to a local music festival not being held. Actual Lodging Tax collections are up \$843,544 or 3% for 2025 year-to-date over 2024 due to continued strong tourism. One percent growth in Revenue is projected for 2026 (without transfers to reduce debt service amended in 2025), one percent growth for 2026, 2.4 percent growth is projected for 2027 and 2.8% from 2028 to 2035.

Expenses net of debt service and transfers are projected to decline 1.4% in 2026 due to cost saving measures, increase 1.5% in 2027 net of debt; 2.6% in 2028, and then 2% to 2.7% from 2029 to 2035. 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 \$25.5 million annually, which may increase depending on whether advance payments on the City's Lines of Credit (LOC) are made. Reserve targets are seventy-five percent of expenditures. Reserves in 2024 of \$79,892,886 were 89% of revenues and 98% of expenses including transfers out for debt service. Reserves of \$80.2 million in 2025 are projected at 82% of Revenues and 82% 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 2026

numbers are shown in thousands

	2030	%	2031	%	2032	%	2033	%	2034	%	2035	%
		change		change		change		change		change		change
Total Revenue	93,275	2.5%	95,572	2.5%	97,930	2.5%	100,350	2.5%	102,834	2.5%	105,384	2.5%
Total Expense	64,440	2.5%	66,155	2.7%	67,917	2.7%	69,728	2.7%	71,589	2.7%	73,464	2.6%
Prior Year Debt	(21,502)		(21,503)		(21,495)		(21,499)		(21,494)		(20,174)	
Current Year Debt	21,503	24%	21,495	24%	21,499	24%	21,494	23%	20,174	21%	20,174	
Growth % net of debt	<u>1,933</u>	3%	<u>1,984</u>	3%	<u>2,037</u>	3%	<u>2,091</u>	3%	<u>2,147</u>	3%	<u>2,203</u>	3%
Est. Annual Expenses	87,876		89,635		91,453		93,314		93,911		95,841	
Estimated Reserves	87,335		92,733		98,670		105,147		112,183		121,106	
Reserve Balance	87,335		92,733		98,670		105,147		112,183		121,106	
Return to Reserves	5,399		5,937		6,476		7,036		8,923		9,543	
Reserve Balance with return to Reserves	92,733		98,670		105,147		112,183		121,106		130,649	
es Target % of Expenses	65,907	75%	67,226	75%	68,590	75%	69,985	75%	70,433	75%	71,881	75%
% of Budget Expense	106%		110%		115%		120%		129%		136%	
% of Budget Revenue	99%		103%		107%		112%		118%		124%	

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Building permits issued	586	782	896	1,295	998	1,879	2,131	1,477	1,317	951
Building inspections conducted	2,337	3,098	3,914	6,246	7,602	5,783	7,590	8,107	10,481	5,706
Business Licenses issued	7,551	7,974	8,392	8,555	8,658	8,741	9,175	9,443	9,958	9,897
Police										
Physical arrests	1,510	2,048	1,879	1,831	970	994	1,455	1,652	1,198	1,426
Traffic violations	1,595	2,029	2,058	2,124	1,539	1,021	1,652	1,367	1,904	2,126
Officers	45	47	47	50	50	51	52	52	57	65
Fire										
Emergency responses	3,073	3,146	3,149	3,297	3,090	3,335	4,195	3,811	4,250	4,030
Fires extinguished	72	83	54	63	72	71	77	74	44	54
Community Risk Reduction*	1,800	1,975	1,950	1,650	2,110	1,160	2,098	3,265	2,943	2,677
Full time staff	43	44	46	48	55	56	56	66	72	72
Seasonal Lifeguards / Rangers	0	0	0	0	34	34	34	34	37	40
Part-time Firefighters	8	10	4	0	0	0	0	7	9	9
Engineering										
Street resurfacing (linear feet)	12,270	8,200	8,100	5,510	8,960	31,500	12,550	26,256	17,005	19,625
Sidewalks (linear feet)		1,600	10,760	3,265	4,950	267	4,467	3,403	510	90
Bike Lanes (linear feet)**		780	2,800	40,800	11,800	19,200	9,420	7,200	0	3,900
Multi-use path resurfacing							17,700	0	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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Stations	1	1	1	1	1	2	2	2	2	2
Fire Stations	4	4	4	5	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	11
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	12	12	12
Basketball Courts	3	5	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	3	3	3	3	3	3	3
Public Works										
Maintained Streets (miles)	74	75.67	84.22	84.22	85.78	89.9	90.5	90.6	90.3	92
Traffic Signals	24	24	24	25	25	27	27	27	30	29
Streetlights	2,234	2,403	2,403	2,449	2,422	2,617	2,670	2,558	2,558	2,555

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
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
2024	17,431

Per Capita Income

	<u>1979</u>	<u>1989</u>	<u>1999</u>	<u>2010</u>	<u>2019</u>	<u>2020</u>	<u>2023</u>	<u>2024</u>
Gulf Shores	7,761	17,414	24,356	28,522	37,108	34,792	41,513	44,451
State of Alabama	5,894	11,486	18,189	22,984	27,928	28,934	33,344	56,684

Median Family Income

	<u>1989</u>	<u>1999</u>	<u>2010</u>	<u>2019</u>	<u>2020</u>	<u>2023</u>	<u>2024</u>
Gulf Shores	34,257	51,862	45,801	53,476	53,209	62,021	73,873
State of Alabama	28,688	41,657	42,081	50,536	52,035	59,609	62,027

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>2020</u>	<u>2023</u>	<u>2024</u>
Baldwin County	5.80%	6.10%	5.40%	3.60%	5.60%	5.60%	2.30%	2.70%
Alabama	6.44%	6.80%	5.98%	3.90%	6.00%	6.00%	2.49%	3.00%

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>2024</u>			<u>2014</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	382	1	4.56%	269	4	4.93%
Gulf Shores City Schools	317	2	3.78%		n/a	0.00%
Walmart	303	3	3.62%		n/a	0.00%
The Lodge at Gulf State Park	295	4	3.52%	220	8	4.04%
Lulu's Gulf Shores	242	5	2.89%	347	2	6.37%
Waterville	232	6	2.77%	365	1	6.70%
The Hangout	173	7	2.07%		n/a	0.00%
Publix	133	8	1.59%		n/a	0.00%
Gulf State Park	122	9	1.46%		n/a	0.00%
Target	120	10	n/a	110	10	2.02%
Original Oyster House	n/a	n/a	n/a	175	9	3.21%
The Beach Club	n/a	n/a	n/a	275	3	5.04%
Brett Robinson	n/a	n/a	n/a	265	5	4.86%
Kaiser	n/a	n/a	n/a	240	7	4.40%
Gulf Shores Public Schools	n/a	n/a	n/a	241	6	4.42%

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
2024	6,900,928	1,388,938,060	6,744,895	6,541	6,751,436	97.83%
2023	6,351,223	1,293,320,740	6,347,610	386	6,347,996	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%

	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>	2024			2014		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>
100 Emerald Greens LLC UC Funds	\$ 10,360,560	1	0.75%			
Mid America Apartments LP	9,233,700	2	0.66%			
Phoenix Gulf Shores II LLC	7,448,540	3	0.54%			
Regency Place LLC	7,145,820	4	0.51%			
Baldwin Co Electric	7,341,140	5	0.53%	4,625,420	1	0.93%
Terry Elkins	6,975,160	6	0.50%			
100 Emerald Greens LLC	5,649,080	7	0.41%			
BFG SRID Gulf Shores Propco IV LLC	5,316,460	8	0.38%			
Villas at Bon Secour	4,956,760	9	0.36%			
21300 Sweetwater LLC	4,889,280	10	0.35%	1,814,160	8	0.36%
Baldwin Co Electric Membership						
The Links at Gulf Shores				4,459,420	2	0.89%
The Links at Gulf Shores LP				3,893,760	3	0.78%
Colonial Realty Limited Partnership				3,881,280	4	0.78%
Walmart Real Estate Business Trust				2,627,480	5	0.53%
Beach Place Development LLC				2,254,760	6	0.45%
Target Corporation				2,066,200	7	0.41%
Gulf Shores Riviera LLC				1,749,680	9	0.35%
Seawind Development Co LLC				1,676,440	10	0.34%
Total Assessment (All GS)	\$ 1,388,938,060		4.24%	\$ 499,994,940		5.81%

Source: Baldwin County Revenue Commissioner's Office.

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 \$50,000 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 \$50,000 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.

K

Key Performance Indicators: Quantifiable measures used to track progress towards business objectives.

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.

Defining Terms

Glossary

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

P

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

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

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

Personnel Expense: Costs associated with wages, salaries, retirement and other fringe benefits for city employees.

R

Reserves: Monies set aside and restricted for a specific purpose. 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.

SWOT analysis: A strategic planning tool used to evaluate internal Strengths, Weaknesses and external Opportunities and Threats to guide decision-making, highlight areas for improvement, and develop effective strategies.

T

Tax Digest: A listing of all property owners within the city, their property's assessed value, and amount of taxes.

W

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