

STATE OF ALABAMA) (:
COUNTY OF BALDWIN) (

The City Council met in a Work Session
at 4:30 p.m., Fairhope Municipal Complex Council Chamber,
161 North Section Street, Fairhope, Alabama 36532,
on Monday, 13 May 2024.

Present were Council President Corey Martin, Councilmembers: Jack Burrell (arrived 4:34 p.m.) and Jimmy Conyers; and Mayor Sherry Sullivan, City Attorney Marcus E. McDowell, and Assistant City Clerk Jenny Opal Wilson. Councilmembers absent: Jay Robinson and Kevin Boone; and City Clerk Lisa Hanks.

Council President Martin called the meeting to order at 4:35 p.m.

The following topics were discussed:

The first item on the Agenda was a presentation by Justin Hammers on Knoll Park Restoration Plan. Richard Johnson, City Engineer, introduced Justin Hammers, as the City of Fairhope Park Ranger/Urban Forrester with a concentration at the Flying Creek Nature Preserve and other passive parks. Justin has a degree from Mississippi State University in Wildlife, Fisheries, and Agriculture with a concentration in Conservation Law Enforcement. He served as the Director of Outdoor Education and Aquatics for Easterseals Camp ASCCA, Jackson's Gap, Alabama prior to coming to the City of Fairhope. Richard welcomed Justin aboard. Justin gave a presentation to the Council on the Knoll Park Restoration Plan and addressed Council questions. Council President Corey Martin, Councilmember Conyers, and Councilmember Burrell thanked Justin for his presentation. (Presentation included with minutes.)

The second item on the Agenda was the Discussion of the City of Fairhope Employee Personnel Handbook Revision 2024 by Hannah Noonan, Human Resources Director. Hannah discussed the Employee Personnel Handbook - Revision Summary for Council (Detail) and addressed Council questions. Council President Corey Martin thanked Hannah and her team, directors, leaders, and the committees put together by Mayor Sullivan. Councilmember Burrell discussed a concern on vacation leave. Councilmember Jimmy Conyers additionally addressed concern on vacation leave and sick leave. Hannah discussed compensatory time. Mayor Sullivan addressed Resolution passed by Council in 2023 authorizing employees the option to convert unused sick leave to retirement service credit or take a one-time lump sum payment. Councilmember Jack Burrell addressed he was only concerned with vacation leave. Hannah introduced Genie Frazer, the Personnel Board Chair. Jeanne commented that the Board reviewed the revision over four (4) months, and they did a great job, very impressive. Council President Martin thanked Hannah and addressed he liked the addition of Bereavement.

Monday, 13 May 2024

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The third item on the Agenda is Discussion of Schedule of Fees for Building Permits by Erik Cortinas, Building Official. Erik discussed an Ordinance to amend Ordinance No. 1599, Code of Ordinances to Alter the Schedule of Fees for Construction and Building Permits. He additionally discussed the Impact Fee Ordinance is separate and will see a revision within next month from Tischler Bise review. Erik addressed Council questions and will collaborate with Mayor Sherry Sullivan to finalize non-profits and single tax. Erik will bring ordinance back to Council for review. Council President Martin thanked Erik.

The fourth item on the Agenda is FY2023 Audit Review by Warren Averett. Kim Creech, City Treasurer introduced Warren Averett to the Council: Lee Parks, CPA and Rick Blanton, CPA. Lee addressed the Council that they should have three (3) handouts: (1) Presentation to the City of Fairhope City Council Meeting May 13, 2024, (2) Single Audit Report for the Year Ended September 30, 2023, and (3) Annual Comprehensive Financial Report. Lee and Rick gave presentation to the Council on the FY2023 Audit Review. Council President Martin, Councilmember Burrell, and Council reported great audit and thanked Warren Averitt, along with Kim and the Accounting Team and Mayor Sullivan and her staff. (Presentation included within minutes.)

The fifth item on the Agenda is the 6 – Month Financial Review presented by Kim Creech, City Treasurer. Kim thanked her team and the Leadership Team, and commented, “It was rewarding to see the audit.” Kim presented the 6 – Month Financial Review to Council and addressed a Summary of Financial Reports on Cash Balances, Revenues, Sales Tax Revenue, Simplified Seller Use Tax, Lodging Tax, General Fund Revenue & Expenditures, General Fund Expenses, General Fund Capital, General Fund’s Salaries, and Utilities: Natural Gas, Electric, Water, Wastewater, Sanitation, and Utility’s Salaries. Kim answered Council questions. Council President Martin, Councilmember Burrell, and Councilmember Conyers thanked Kim. (Presentation included within minutes.)

The sixth item on the Agenda is Committee Updates. There were no Committee Updates.

The seventh item on the Agenda is Department Head Updates as follows:

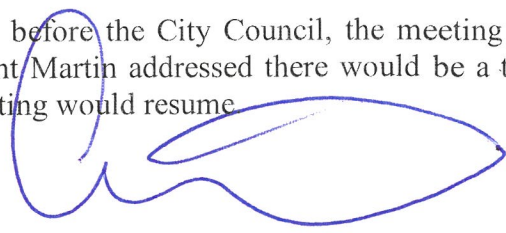
- George Ladd, Public Works Director addressed the City Council regarding Item 20; and answered questions if needed.
- Richard Johnson, City Engineer addressed the City Council regarding Agenda Item No. 16, Item No. 19, Item No. 21, and Item No. 22; and answered questions if needed.
- Hannah Noonan, Human Resources Director addressed the City Council regarding Item No. 8, Item No. 11, and Item No. 12; and answered questions if needed.
- Daryl Morefield, Water and Wastewater Superintendent addressed the City Council regarding Agenda Items No. 13, No. 14, No. 15, and No. 17; and answered questions if needed.

Monday, 13 May 2024

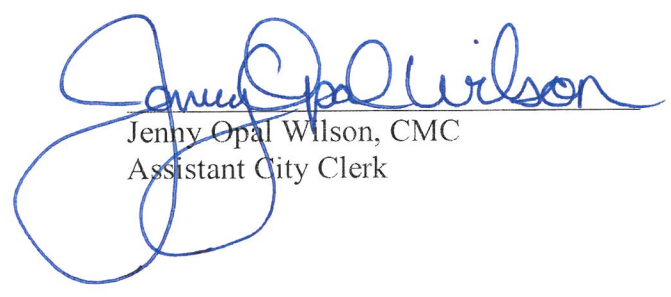
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- Jeff Montgomery, IT Director addressed the City Council regarding Agenda Item No. 23; and answered questions if needed.
- Nicole Love, Grants Coordinator addressed the City Council regarding Agenda Item No. 18; and answered questions if needed.
- Chief Stephanie Hollinghead addressed the City Council regarding Agenda Item No. 24; and answered questions if needed.
- Mayor Sherry Sullivan addressed the City Council regarding Item No. 7; and answered questions if needed.
- Council President Martin addressed Agenda Item No. 9 with City Council for discussion; Council President and Council were in consensus to pull Item No.9 from Council Agenda and amend agenda.

There being no further business to come before the City Council, the meeting was duly adjourned at 6:07 p.m. Council President Martin addressed there would be a three (3) minute break before the City Council Meeting would resume.



Corey Martin, Council President



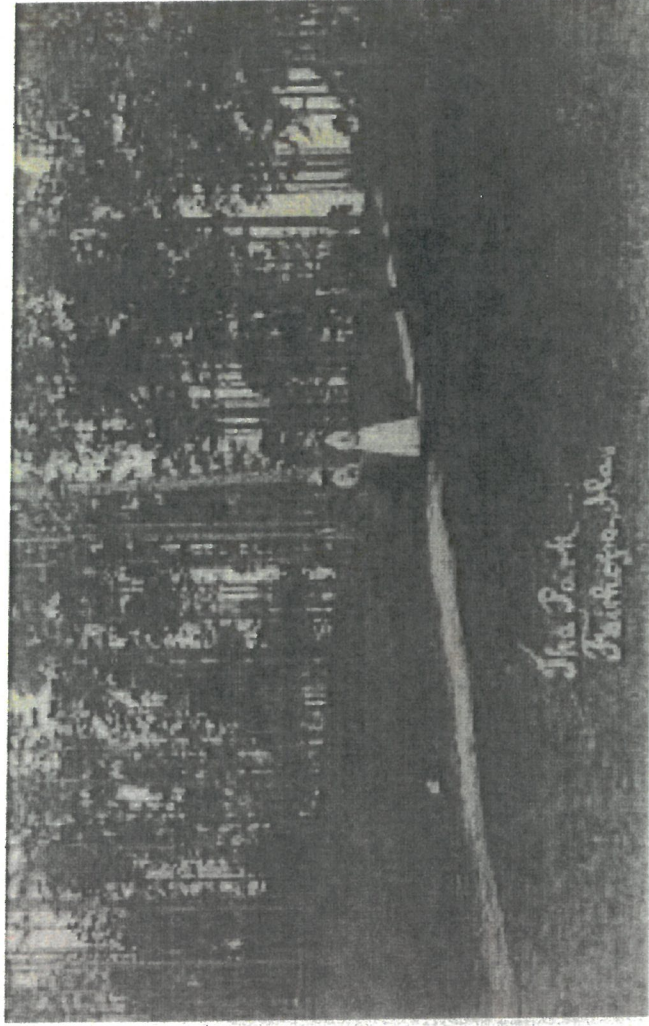
Jenny Opal Wilson, CMC
Assistant City Clerk



Knoll Park Restoration Project

Justin Hammers

Park Ranger/Urban Forest Manager



Knoll Park, Circa 1920

Background

- Knoll Park was once a remnant of the Sandhill Longleaf Pine Forest and was given to the city to remain just that
- A study done in the late 2000's showed there was over 140 different species of trees, shrubs, and wildflowers in the park
- Burning has been conducted throughout the years but no long-lasting efforts have been made
- There once was 0 pine trees under 50 years old, now they are slowly coming back



Native grasses and flowering plants at Knoll Park,
(Espalier LLC, 2015)



Previous Actions

- Knoll Park Longleaf Pine Sandhill Restoration Project was initiated in 2007, initiated a series of burns
- Over 140 different species were identified in the park afterwards
- David Dyson, AL RF# 2152 wrote a management plan for Knoll Park in 2013
 - Well written plan, will be used for future management over Knoll Park



July 2023 Prescribed Burn (Fairhope Times, 2023)

Previous Actions

- 2014, Espalier LLC developed perimeter plan as beautification project
- Park was burned again in 2019/20, then in 2022 chemical treatment against invasives was enacted.
- 2023 the park was burned in July



Current Interpretive Sign at Knoll Park
(City of Fairhope, 2023)



Current Conditions

- In a report from 2013, there was 200 longleaf and 6,600 hardwood saplings per acre.
- Today, there are less than 50 young longleaf pines growing, and all are only on the perimeter of the park.
- Knoll Parks understory is now riddled with invasive and undesired species.
- Greenbriers, young hardwoods, and invasive grasses are dominating the inside of the park.
- While pine reproduction is not at zero, other species are stunting the longleaf pine stand



Current Conditions (Early Spring, 2024)



Hardwoods, invasive grasses, and other undesired species growing throughout the understory of Knoll Park



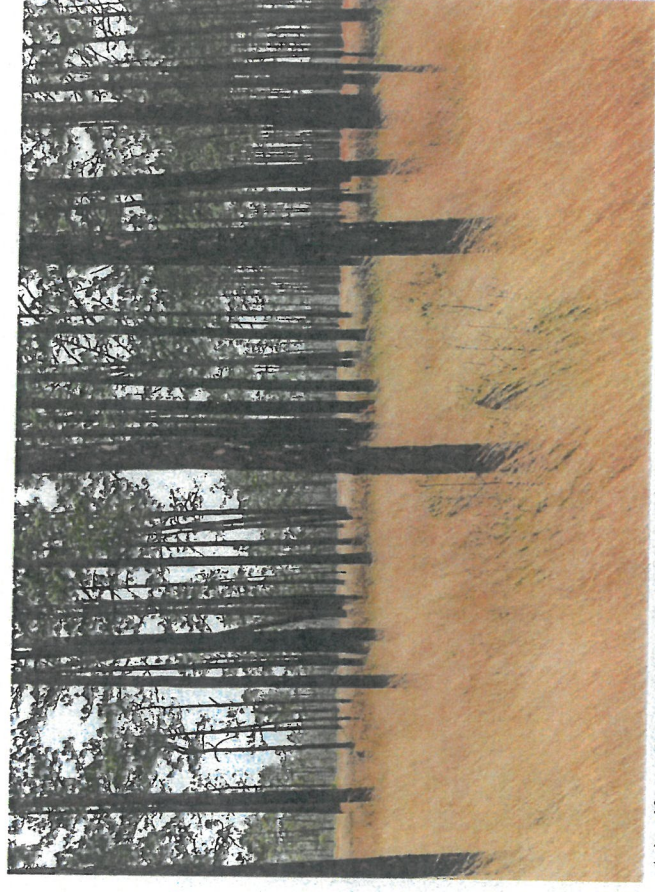
Current Conditions (Early Summer, 2024)



Vines and Hardwood saplings dominate the understory while young longleaf pines grow on the perimeter

Goals

- To return Knoll Park into a native sandhill longleaf pine stand
- This is to increase the overall quality of the natural habitat, while also increasing the aesthetics of the park and the number of visitors the park receives annually



Native longleaf pine stand with warm season grasses (The Nature Conservancy 2022)



Objectives

- Since the Knoll Park Restoration Project was established in 2007, various efforts have been made but none have had lasting results.
- Usings efforts like clearing the understory of all invasive and undesired species, planting native warm season grasses that are commonly found in longleaf pine stands, and committing to a consistent management schedule of prescribed burns, along with mechanical or chemical removal of any undesired species that may enter the park in the future
- By being aggressive with restoration efforts, the park could be set on a path to success of becoming a sustainable longleaf pine stand.



Objective 1: Clearing out the understory of invasive an undesired species

- While in the late 2000's there was an abundance of native plants growing in the center of the park, today the park is dominated by invasive and undesired species. Removal of these species can help Knoll Park become a native sandhill longleaf pine stand once again
- Forests that have neglected understory's have a heavy litter layer and dense brush in the understory
- Through methods like prescribed burning, mulching, or herbicide application can help lead a pine stand towards natural sustainability.
- Mulching helps when the understory is too dense and has been neglected for periods of time, as well as when there is not enough fuel for a prescribed burn
- Herbicide helps in targeting specific plants that may be too large to remove with burning, typically paired with mulching to ensure regeneration does not occur

Prescribed Burns

- Prescribed Burns is the least expensive and generally preferred method of understory management
- Without regular fire, hardwoods and other species will outcompete longleaf pines
- Fire helps promote longleaf pine rejuvenation
- Knoll Park has been burned several times before, but none on a sustainable management schedule



Knoll Park prescribe fire in July (Fairhope Times, 2023)

Mulching

- Mulching is typically the more expensive, and more aggressive method of control
- This helps when the understory is too dense and has been neglected for periods of time
- Can also be used when there is not enough fuel for a prescribed burn
- Area commonly sprayed with herbicide after mulching to treat stumps
- Recommended to be done 6-12 months before planting



Mulching to clear out a dense understory (Hisaka, 2024)

Herbicide Application

- Herbicide helps in targeting specific plants that may be too large to remove with burning.
- Typically paired with mulching to ensure regeneration does not occur but can also be used before burning to kill off plants that may not die from fire.
- Will not remove the unwanted plants as quickly as other methods

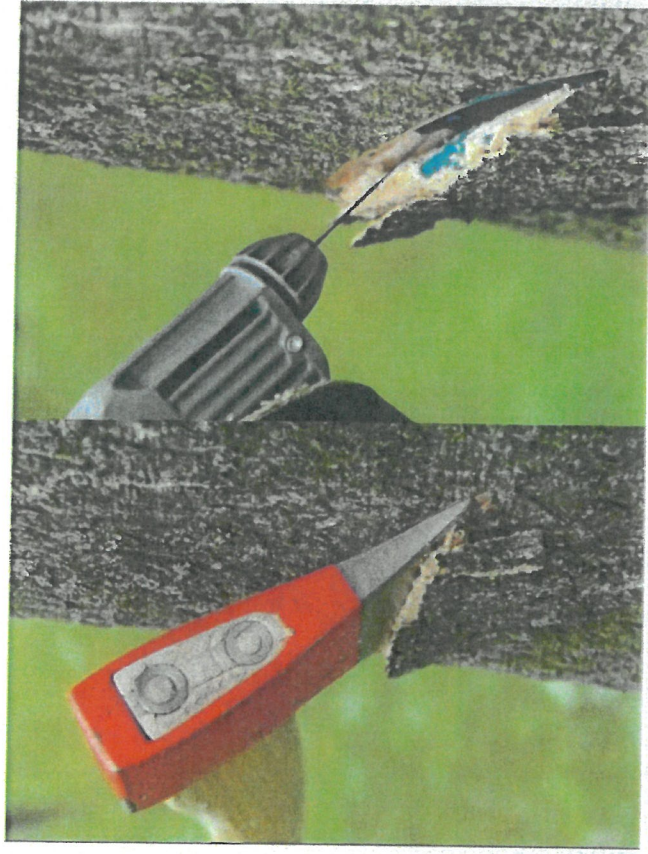


Herbicide targets invasives and keeps natives alive
(Graves, 2019)



Hack and Squirt

- By making a cut deep enough into an undesired species can kill off the tree without damaging surrounding species
- Loppers can be used on hardwoods or camphor's under 3 inches to remove them entirely
- Less aggressive than mulching, effects less than foliar herbicide application, and helps in management when there is not enough fuel for prescribed burns,

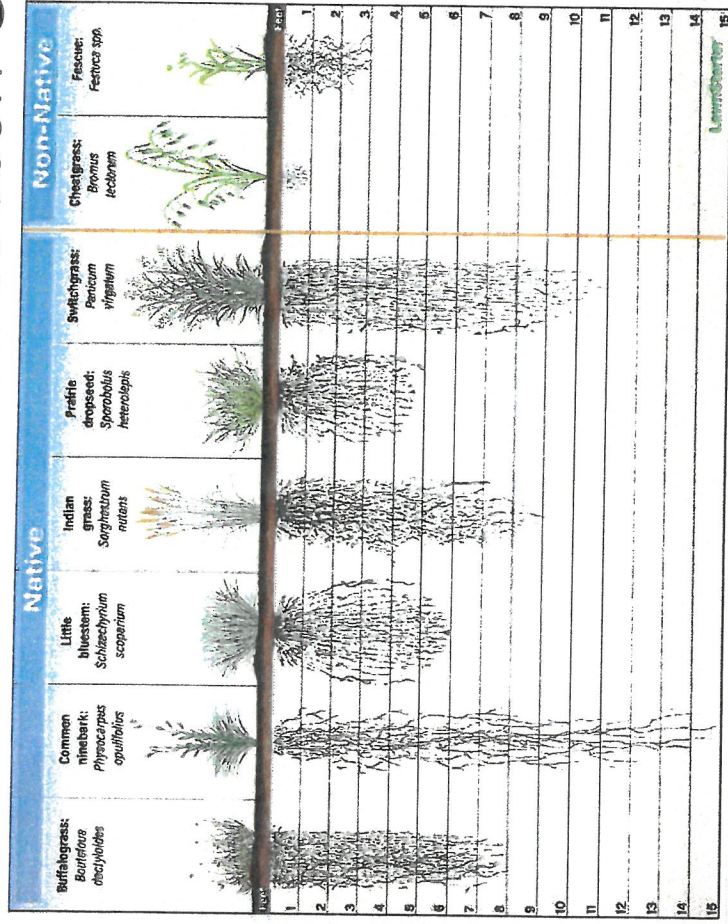




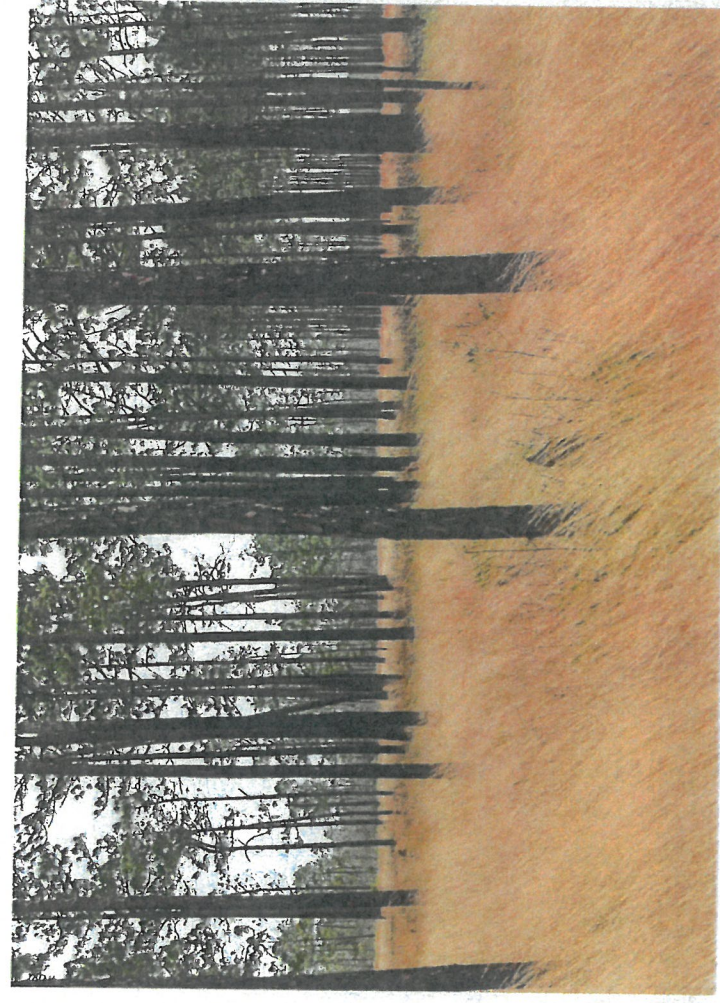
Objective 2: Planting native warm season grasses throughout the park's understory

- Native warm season grasses are common among pine longleaf pine ecosystems as the grasses provide valuable cover and present forage opportunities for wildlife, it provides fuel for prescribed burns, and is aesthetically pleasing
- The roots of these grasses are thick and grow deep into the soil. This makes for a longer lasting, stress tolerant, and low maintenance plant. They also help with increased absorption of rain and improve drainage rates.

Native Warm Season Grasses



NWSG Root depth (Rogers, 2023)

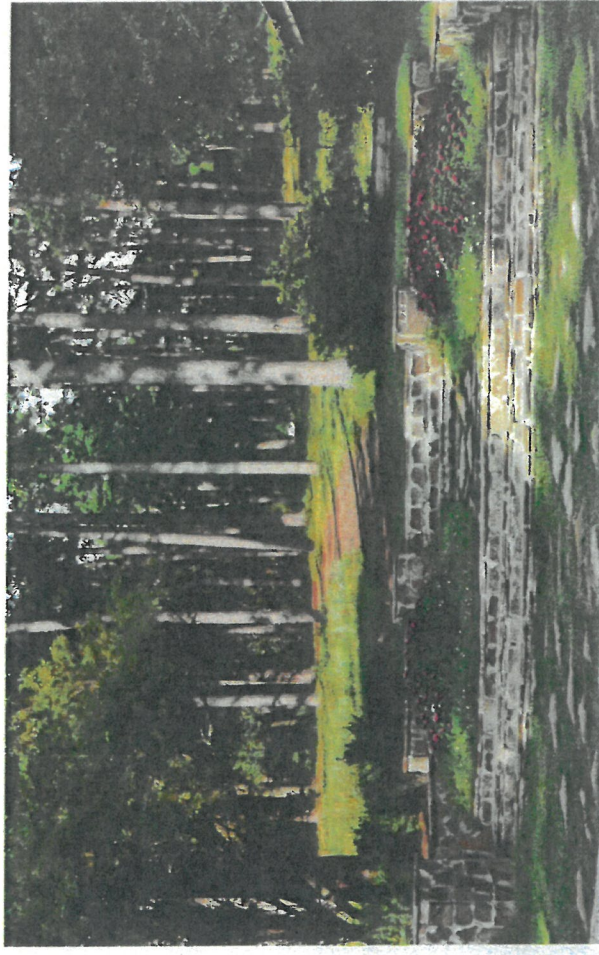


Healthy Longleaf Pine Stand with NWSG
(The Nature Conservancy, 2022)



Objective 3: Replacing Ornamental Perimeter

- In 2015 a perimeter landscape plan was enacted with 25 native flowers to be placed in Knoll Park
- Several of the original plants remain, the missing ones will be replanted, and the irrigation will be turned back on
- With adequate management, Knoll Park will be a must stop destination next to Downtown Fairhope



Espalier LLC (2015)

Cost Assessment

Objective	Item	Quantity	Individual Cost	Total Cost
Understory Clearing				
	Mulching	4	\$600	\$2,400.00
	Prescribed Burn	4	\$30	\$120.00
	Herbicide Application	4	\$90	\$360.00
Native Warm Season Grasses				
	Big Bluestem	7	\$22	\$152.25
	Little Bluestem	7	\$19	\$133.00
	Indian Grass	7	\$21	\$147.00
Perimeter Plantings				
	Blackeye Susan	71	\$8	\$568.00
	Oakleaf Hydrangea	27	\$25	\$675.00
	White Fringe Tree	9	\$20	\$180.00
	Ruby Spice Clethra	37	\$15	\$555.00
	Inkberry Holly	32	\$17	\$544.00
	Scarlet Anise	12	\$12	\$144.00
	Sunset Holly	26	\$15	\$390.00
Irrigation				
	Repairs	1	\$1,750	\$1,750.00
Total				\$8,118.25



Possible Grants

- Department of Agriculture/Forest Services
 - Urban and Community Forest Program
- National Fish and Wildlife Federation
 - Longleaf Landscape Stewardship Fund
- The Longleaf Alliance
 - Longleaf Alliance Planting Funds
 - Conservation Reserve Program
 - Environmental Quality Incentives Program
 - Partners of Fish and Wildlife Program



Implementation Schedule

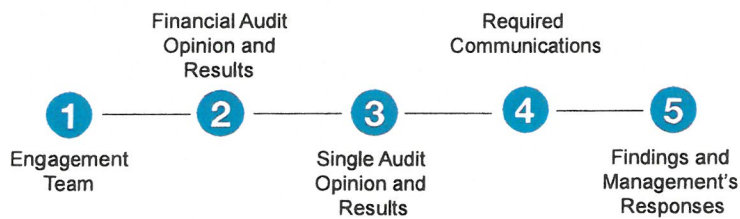
Year	Implementation
Fiscal Year 2024	
June	Begin Understory Management Clean Up Perimeter Repair Perimeter Irrigation Design Interpretive Signage Routine Maintenance
July-December	(herbicide application, mowing perimeter) Install Interpretive Signs
Fiscal Year 2025	
February	Conduct Prescribed Burn
April	Plant Native Warm Season Grasses Plant Wildflowers Plant Ornamental Perimeter Routine Maintenance
May-December	
Fiscal Year 2026	
	Routine Maintenance
Fiscal Year 2027	
	NWSG will finally be fully grown Burn as needed, (Every 2-3 Years) *

CITY OF FAIRHOPE

City Council Meeting
May 13, 2024



Agenda



**Warren
Averett**
CPAs AND ADVISORS

Engagement Team



Lee Parks, CPA
Engagement Member



Jennifer Williams, CPA
Single Audit Principal



Rick Blanton, CPA
Engagement Senior Manager



Priya Pirani
Engagement Senior Associate



Colby Blackburn
Engagement Senior Associate



Scott Pruitt, CISM, CDPSE, CISA
Information Technology Senior Manager



Carol Phillips, CPA, CFE
Engagement Quality Control Member

Peer Review

The Firm was reviewed by Henderson Hutcherson and McCullough, PLLC in 2022. Warren Averett received a peer review rating of "PASS" from them in their report dated January 4, 2023.

- Reported no significant weaknesses
- Confirms that our systems of internal quality controls provide assurance of quality audit work

Warren Averett, LLC has received the highest possible peer review rating in each review for over 25 years. The Firm's public files are available by accessing the American Institute of Certified Public Accountants website at www.AICPA.org – Peer Review Public Files.



Report on the Firm's System of Quality Control

January 4, 2023

To The Owners of Warren Averett, LLC and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control at the accounting and auditing practice of Warren Averett, LLC ("the firm") and issued to you a report on the firm's system of quality control in effect for the year ended July 31, 2022. Our peer review was conducted in accordance with the standards for peer review established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). A summary of the nature, objectives, limitations of, and the procedures performed in a System review as described in the standards may be found in the AICPA's *System of Quality Control* standards. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for each using actions to promptly remediate engagements identified as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remedial action in the system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Consideration

Engagements selected for review included engagements performed under Government Auditing Standards, including engagements under the Single Audit Act, audits of an employee benefit plan, an audit performed under PCAOB, and engagements of service organizations (SOs) under SSAE engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Warren Averett, LLC applicable to engagements not subject to PCAOB peer review standards is in effect for the year ended July 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. There were no instances of non-compliance with applicable professional standards identified as a result of our review.

*Henderson Hutcherson
& McCullough, PLLC*

1000 Market Street, Suite 2000, Raleigh, NC 27601 | T 404.771.1111 | F 404.771.1112
AN INDEPENDENT MEMBER OF THE BOD A... AICPA USA

Financial Audit Opinion and Results

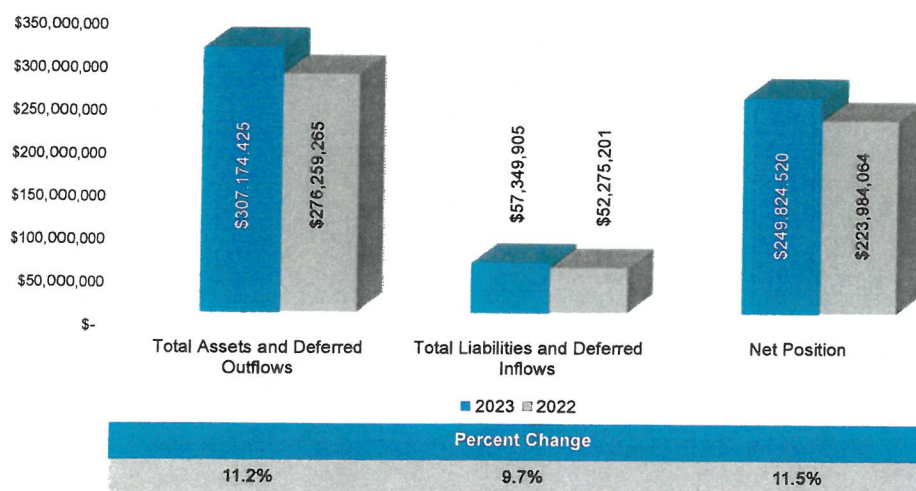
Independent Auditors' Report:

Unmodified Opinion – Report dated March 8, 2024

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

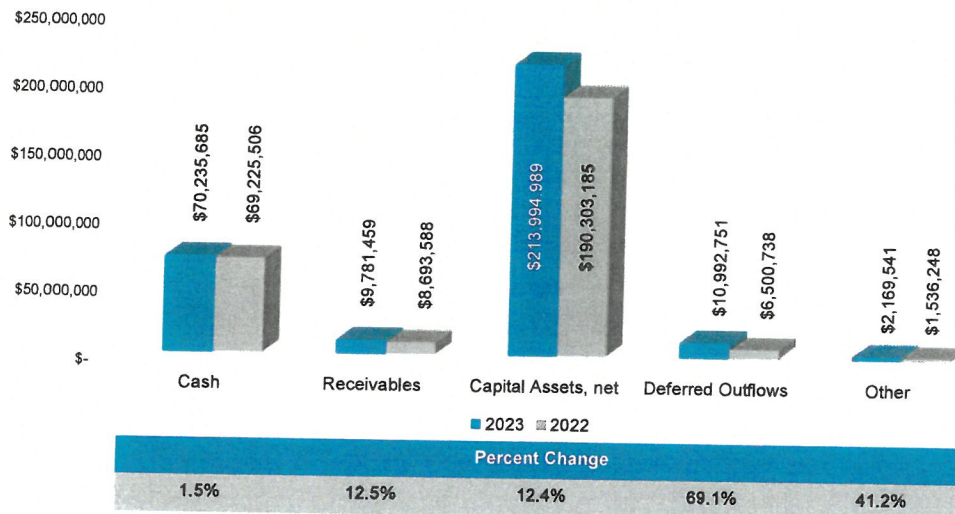


Government-Wide Statement of Net Position Comparison



Government-Wide Statement of Net Position Comparison

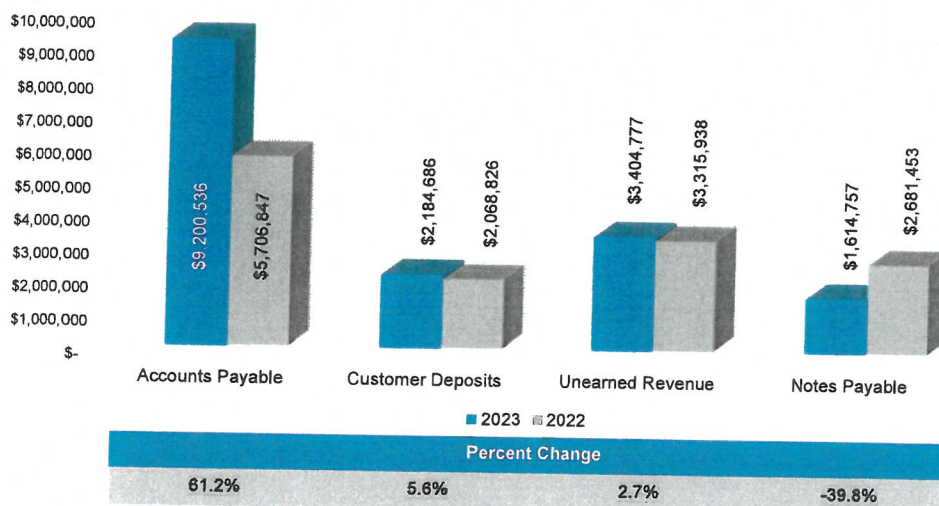
Total Assets and Deferred Outflows



Warren Averett
CPAs AND ADVISORS

Government-Wide Statement of Net Position Comparison

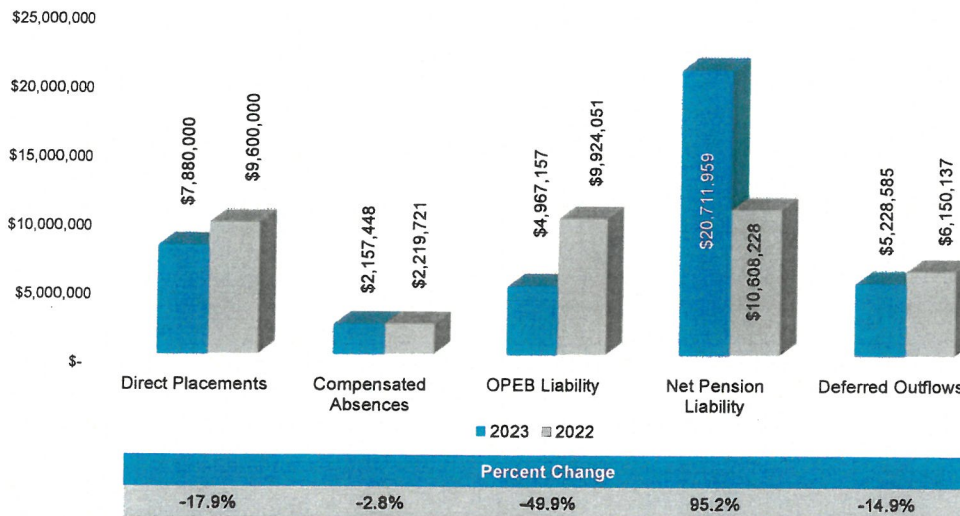
Total Liabilities and Deferred Inflows



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Government-Wide Statement of Net Position Comparison

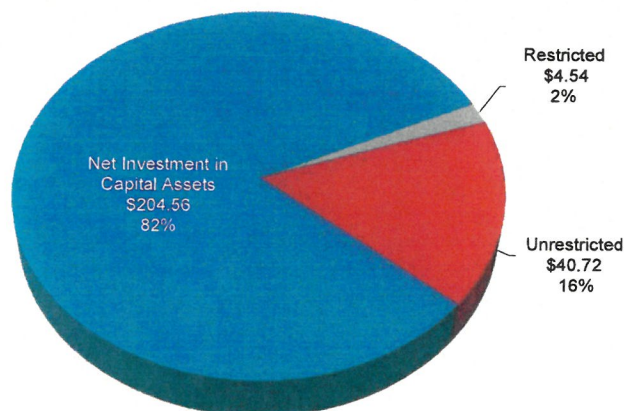
Total Liabilities and Deferred Inflows (Continued)



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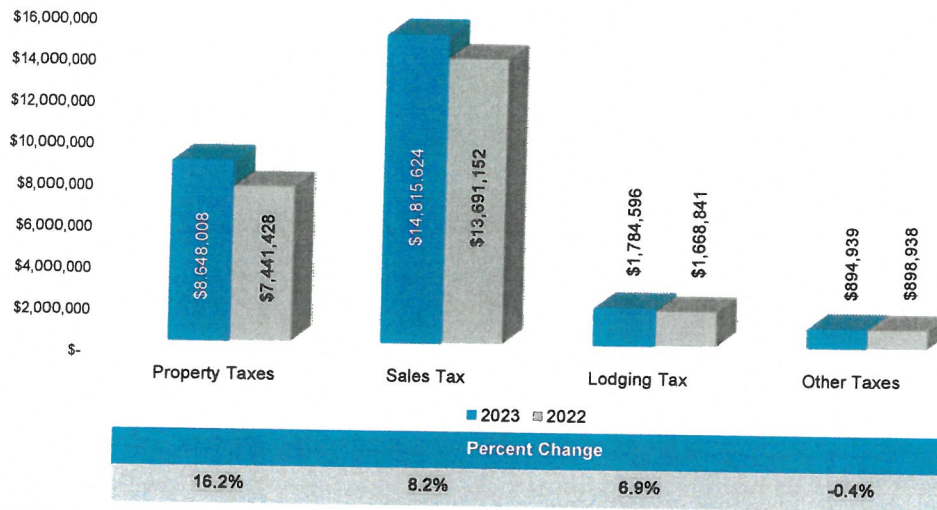
Government-Wide Statement of Net Position

Net Position (\$ Millions)



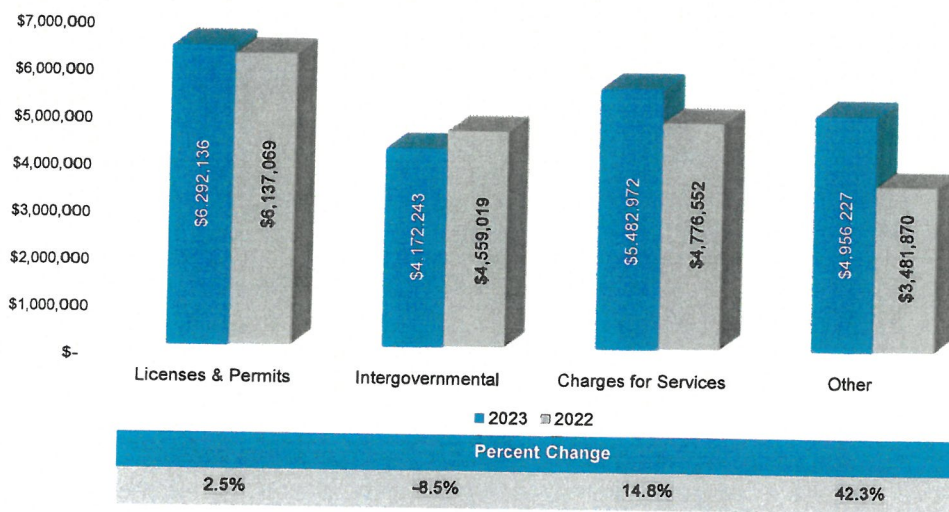
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Governmental Funds – Revenue Comparison



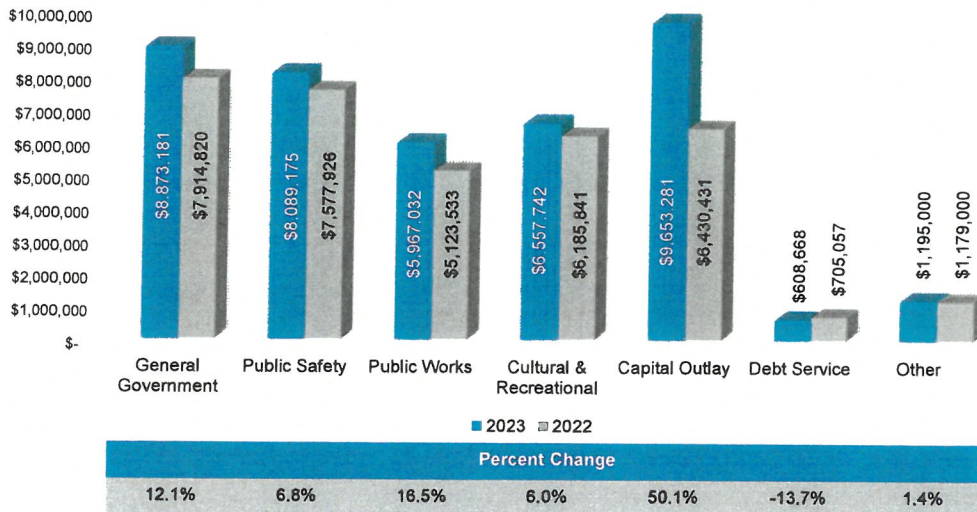
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Governmental Funds – Revenue Comparison (Continued)



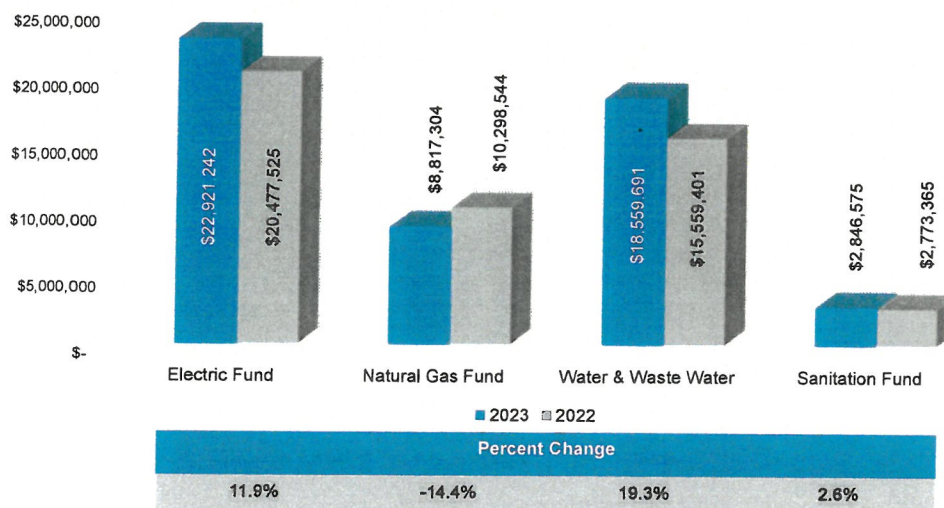
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Governmental Funds – Expense Comparison



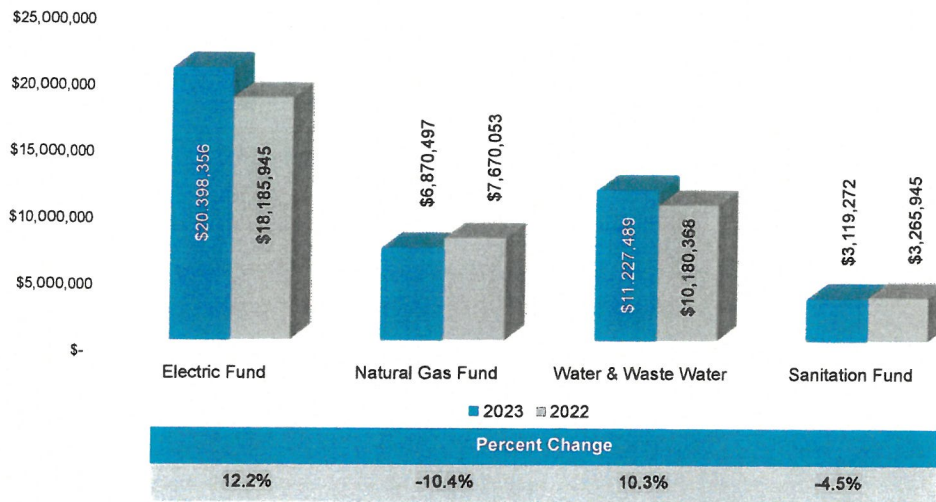
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Proprietary Funds – Revenue Comparison



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Proprietary Funds – Expense Comparison



Warren Averett
CPAs AND ADVISORS

Single Audit Opinion and Results

Independent Auditors' Reports:

- Internal Control over Financial Reporting and Compliance - Dated March 8, 2024 (Page 1)
- Compliance with Applicable Compliance Requirements Unmodified - Dated March 8, 2024 (Page 3)

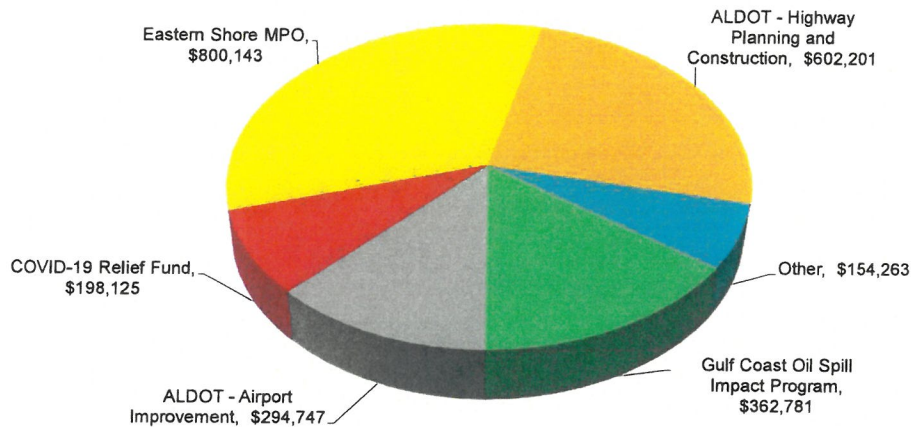
Federal funds recognized for the year ended September 30, 2023 - **\$2,412,260**

- Decrease of **\$2,764,227** from prior year

Warren Averett
CPAs AND ADVISORS

Single Audit Opinion and Results

Schedule of Federal Expenditures Breakdown



Warren Averett
CPAs AND ADVISORS

Required Communications

Those Charged with Governance



Our Responsibilities

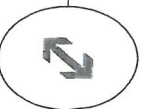
Express opinion about whether financial statements are fairly presented (GAAP).

In planning and performing our audit we consider internal control over financial reporting and compliance.



Planned Scope

The scope and timing of our audit communicated at the last audit committee meeting did not change.



Qualitative Aspects

Significant accounting policies are illustrated in Note 1 to the financial statements.

No transactions were noted that lacked authoritative guidance.

Accounting estimates and disclosures appear reasonable and complete.

Required Communications

Those Charged with Governance (Continued)



Corrected and
Uncorrected
Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

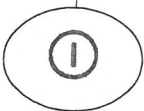


Management

There were no difficulties with management during our audit.

Management provided certain representations dated March 8, 2024.

We are not aware of management consulting with other accountants for a second opinion.



Other

We generally discuss issues related to accounting principles and auditing standards with management. These discussions occurred in the normal course of our professional relationship and were not a condition of retention.

Findings and Management's Responses

Material Weaknesses

- Deficiency in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.
- None Reported for 2023

Significant Deficiencies

- Deficiency in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- None Reported for 2023

Findings and Management's Responses

Compliance Summary

Material Weaknesses

Deficiency in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

2020	2021	2022	2023
• None Reported	• None Reported	• None Reported	• None Reported

Significant Deficiencies

Deficiency in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

2020	2021	2022	2023
• Utility Accounts Receivable • Utility Deposits • Inventory • Prepaid Insurance	• Utility Deposits • Accounts Receivable	• Capital Assets	• None Reported

Q & A



CITY OF FAIRHOPE CITY COUNCIL MEETING

May 13, 2024

SUMMARY
FINANCIAL REPORTS
SIX MONTHS ENDED
MARCH 31, 2024



Cash Balances

	March 31, 2024	March 31, 2023	March 31, 2022
General Fund	36,576,372	34,685,701	25,752,999
Gas Department	13,872,466	12,287,159	11,896,802
Electric Department	7,351,003	7,654,483	7,649,753
Water/Wastewater Dept	1,624,990	8,628,303	12,256,938
Sanitation	140,825	967,530	169,104
Motor Fuel/Rebuild AL Funds	520,729	446,137	452,453
Impact Fees Fund	2,857,658	3,189,570	3,239,968
Capital Project Fund	2,250,505	1,984,998	494,399
Municipal Capital Improvements Fund	681,910	447,515	670,692
Prepaid Medical Ins	1,223,142	1,199,738	1,253,364
Other Funds	892,946	386,518	266,711
Total	67,992,545	71,877,652	64,103,183

Revenues

- Tax Revenues continue to improve

Sales Tax

- FY2023 increased 7.4% over FY2022
- 6 Months Ended 3/31/2024 increased 5.2%

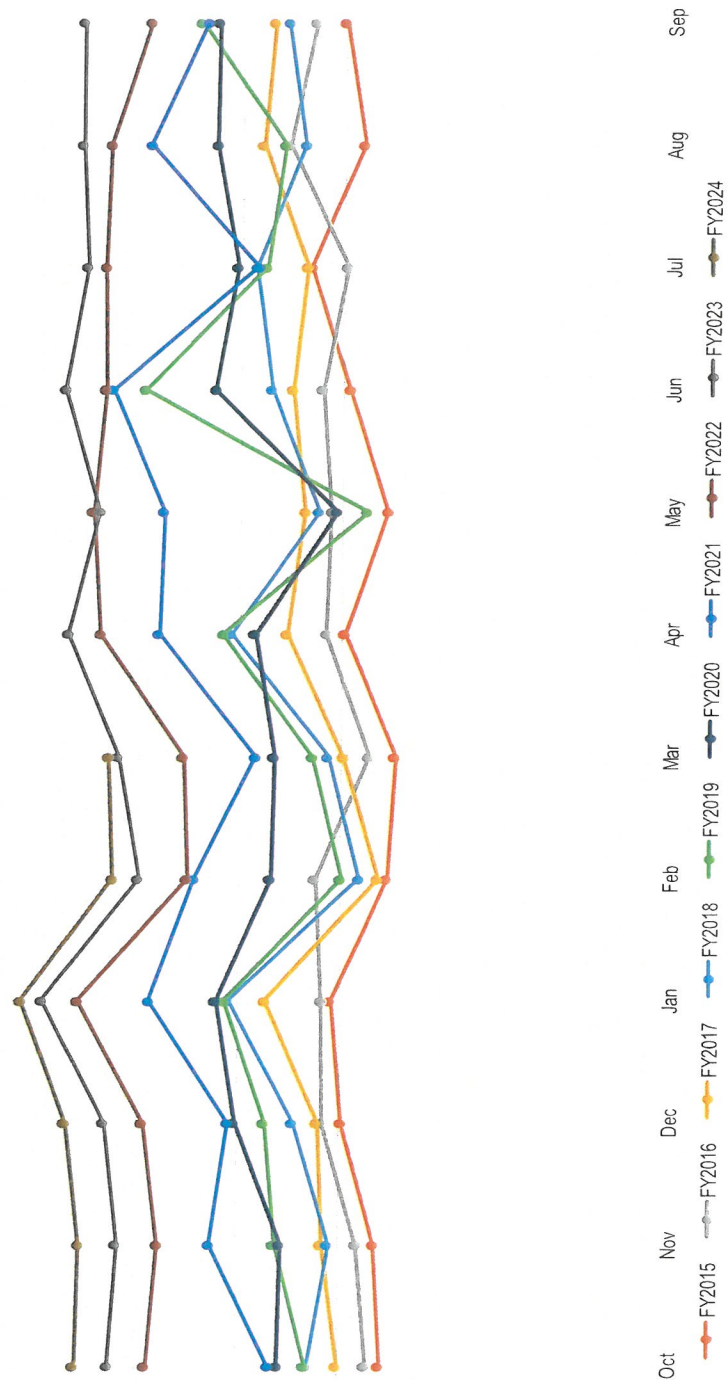
Simplified Seller Use Tax; AKA: Amazon Tax

- FY2023 increased 21.1%
- 6 Months Ended 3/31/2024 increased 13.6%

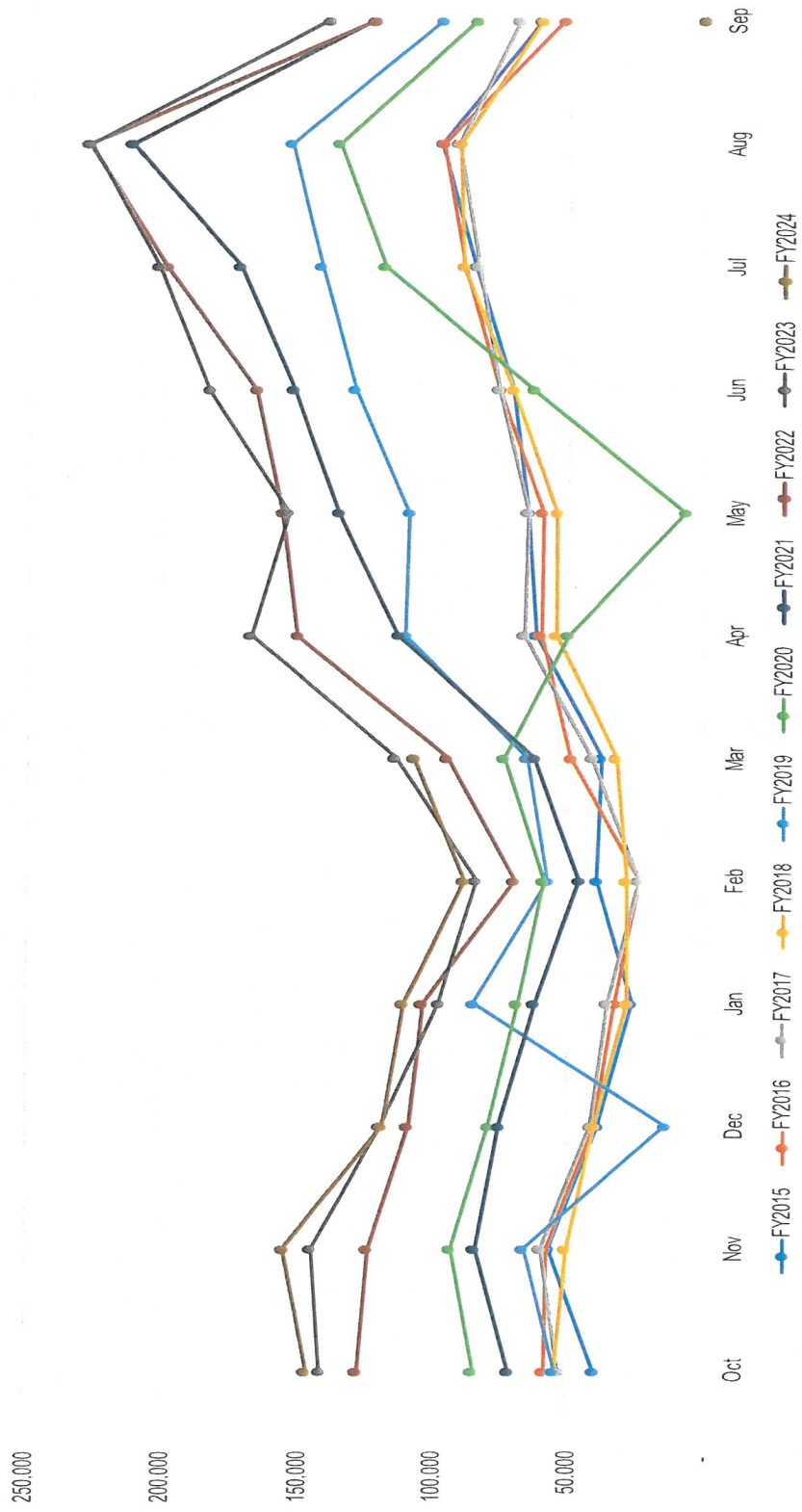
Lodging Tax

- FY2023 increased 7.5%
- 6 Months Ended 3/31/2024 increased 3.8%

1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000



Lodging Tax



Revenues

General Fund	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Property Taxes	7,816,897	9,228,883	9,857,000	6.4%
Local Taxes	6,856,741	7,210,533	17,235,887	58.1%
Licenses and Permits	4,595,035	4,643,881	5,711,450	18.7%
Court Revenue	105,651	115,986	237,000	51.1%
Inter-Governmental	146,404	124,166	399,200	68.9%
Interest and Rents	495,443	832,609	823,977	-1.1%
Adult Recreation	15,983	17,285	24,500	47.0%
Recreation	265,980	283,783	535,500	36.1%
Fairhope Docks	226,322	249,888	723,590	65.5%
Golf	615,835	622,203	1,346,000	53.8%
Other	2,307,060	2,342,360	9,434,883	75.2%
Total	23,447,405	25,671,477	46,328,987	44.6%

General Fund Revenue & Expenditures

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	23,730,169	25,671,477	48,579,238	46.7%
Expenses	<u>15,647,391</u>	<u>18,570,984</u>	<u>48,579,238</u>	61.8%
Excess Revenue over Expenses	8,082,778	7,100,493	0	

General Fund Expenses

Department	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
General Government	1,240,798	1,486,190	2,949,256	49.6%
Elected Officials	129,626	144,053	292,428	50.7%
Planning	455,429	542,113	1,296,938	58.2%
Building Dept	570,772	645,885	1,449,377	55.4%
Judicial	121,076	142,672	283,033	49.6%
Police Dept	3,590,598	3,986,105	8,892,216	55.2%
Information Technology	588,273	490,198	1,595,331	69.3%
Human Resources	253,617	240,280	515,415	53.4%
Revenue	285,243	314,530	704,998	55.4%
Meter	366,025	345,385	757,848	54.4%
Fire Department	435,300	437,731	2,954,102	85.2%
Economic & Community Dev	314,288	304,500	731,418	58.4%
Recreation Dept	1,378,186	1,942,673	6,598,064	70.6%

General Fund Expenses

Department	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Civic Center	124,178	402,971	520,954	22.7%
Museum/Welcome Center	102,736	89,556	208,745	57.1%
Adult Recreation/Special Service	369,408	233,349	640,390	63.6%
Marina/Harbor	376,955	261,336	840,426	68.9%
Streets Department	2,500,810	2,195,025	5,146,825	57.4%
Fleet Maintenance	350,204	430,067	1,367,549	68.6%
Golf Department	850,173	917,404	2,820,782	67.5%
Non-Departmental Facilities	151,261	199,110	837,695	76.2%
Staff Agencies & Appropriation	723,374	749,749	1,504,490	50.2%
Debt Service	0	0	300,000	100.0%
Other Expenditures	369,060	1,157,195	4,035,170	71.3%
Totals	15,647,391	18,570,984	48,579,238	61.8%

General Fund Capital

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	597,654	943,828	4,707,054	79.9%
Capital Improvements	541,704	1,063,225	5,098,122	79.1%

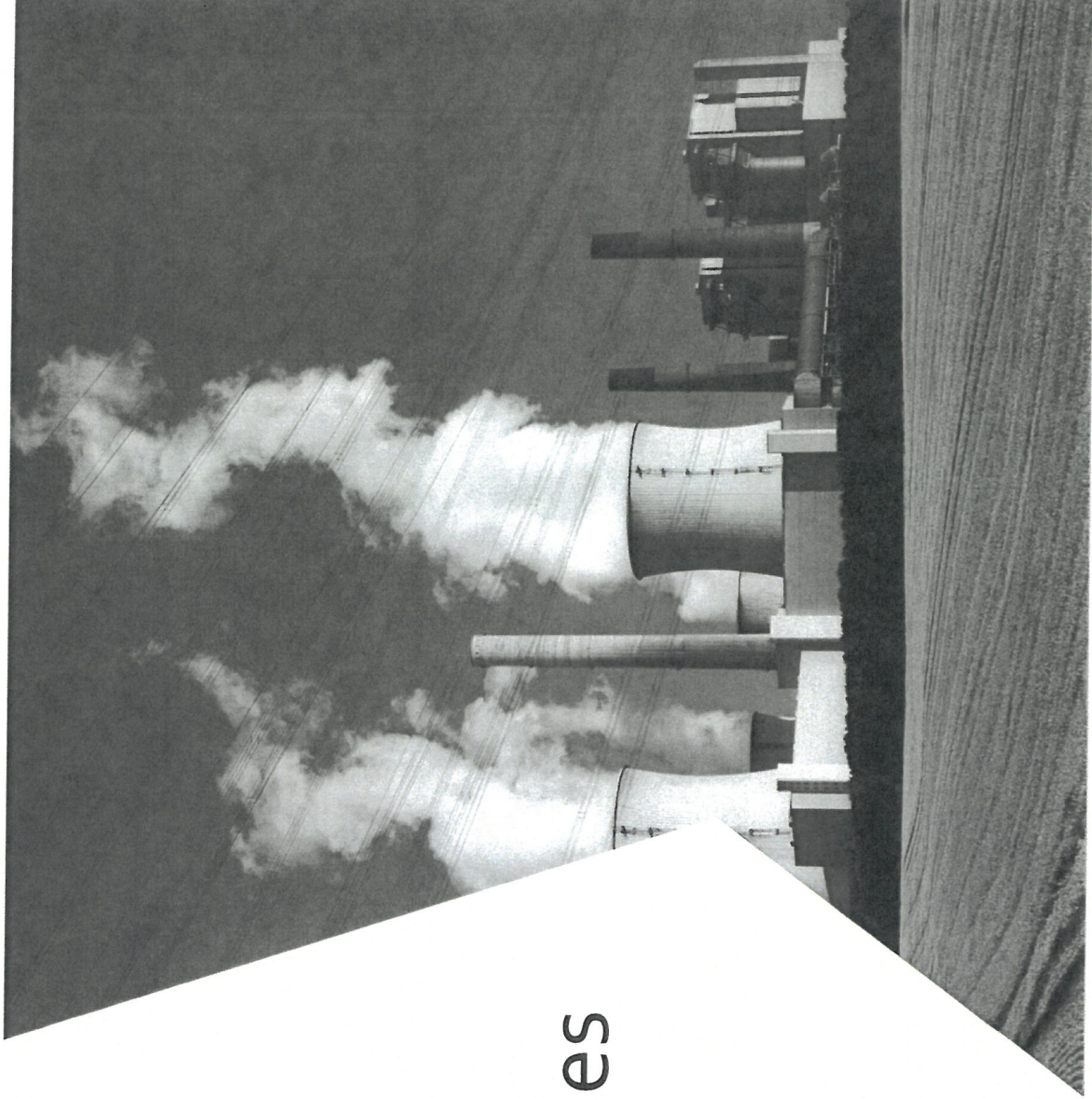
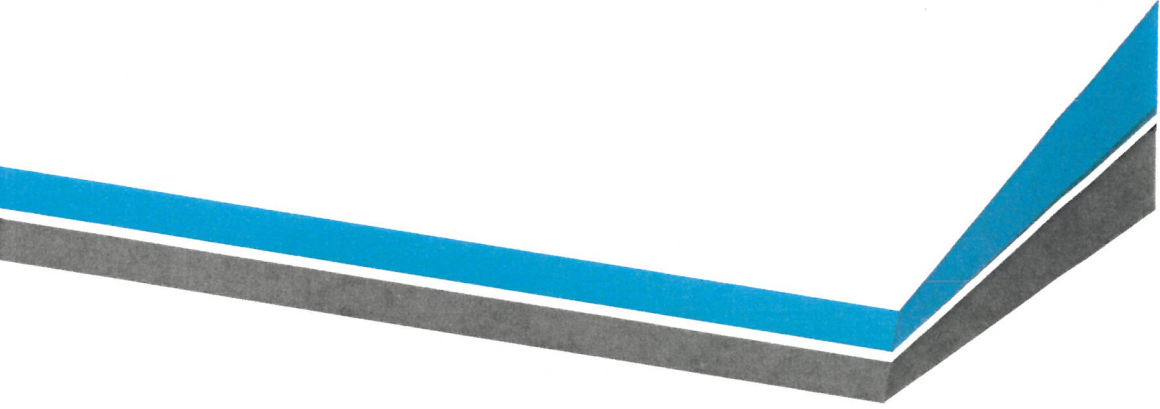
General Fund's Salaries

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
General Govt Administration	527,608	661,097	1,184,625	44.2%
Elected Officials	66,228	66,183	149,200	55.6%
Planning	240,632	265,764	633,663	58.1%
Building	285,147	274,814	643,163	57.3%
Judicial	82,769	99,557	183,584	45.8%
Police	2,030,877	2,323,316	4,871,724	52.3%
Information Technology	160,033	177,993	409,323	56.5%
Human Resources	170,019	150,998	311,059	51.5%
Revenue	189,683	212,124	428,017	50.4%
Meter	216,601	205,812	474,227	56.6%
Fire	85,579	104,010	218,189	52.3%

General Fund's Salaries

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percentage Remaining
Economic & Community Development	65,666	46,447	140,090	66.8%
Recreation	556,445	589,884	1,663,096	64.5%
Civic Center	73,966	79,128	159,053	50.3%
Museum/Welcome Center	49,634	52,742	109,342	51.8%
Adult Recreation	101,900	110,895	225,716	50.9%
Marina/Harbor	64,037	72,703	136,373	46.7%
Street	1,116,352	938,069	2,113,318	55.6%
Fleet Maintenance	216,690	262,128	469,481	44.2%
Golf Clubhouse	180,460	188,490	501,514	62.4%
Golf Grounds	165,065	169,692	448,313	62.1%
Totals	6,645,391	7,051,847	15,473,070	54.4%

Utilities



Natural Gas

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	5,587,058	5,596,403	12,718,816	56.0%
Expenses	<u>5,037,478</u>	<u>4,574,026</u>	<u>12,718,816</u>	64.1%
Net Income	549,580	1,022,377	0	

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	309,889	34,003	122,000	72.1%
Capital System Improvements	649,020	1,304,819	4,410,352	70.4%

Electric

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	10,143,160	9,897,647	29,441,368	66.4%
Expenses	<u>8,422,564</u>	<u>7,995,118</u>	<u>29,441,368</u>	72.8%
Net Income	1,720,596	1,902,529	0	

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	102,112	223,182	562,000	60.3%
Capital System Improvements	714,555	508,156	6,503,200	92.2%

Water

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	4,924,986	5,149,085	25,955,258	80.2%
Expenses	<u>4,798,133</u>	<u>7,077,836</u>	<u>25,955,258</u>	72.7%
Net Income	126,853	(1,928,751)	0	

FY24 Revenue Budget includes loan proceeds amount of \$15,000,000.00. YTD Budget percentage remaining adjusted for loan proceeds is 52.9%.

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	149,502	39,805	171,000	76.7%
System Improvements -Water Wells	1,369,304	1,369,304	9,485,105	83.9%
Capital System Improvements	601,339	601,339	4,907,991	65.7%

Wastewater

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	3,804,871	4,190,395	20,905,024	80.0%
Expenses	<u>4,127,503</u>	<u>4,064,240</u>	<u>20,905,024</u>	80.6%
Net Income	(322,632)	126,155	0	

FY24 Revenue Budget includes loan proceeds amount of \$9,500,000.00. YTD Budget percentage remaining adjusted for loan proceeds is 63.3%.

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	562,525	52,061	792,135	93.4%
System Improvements - Collection	934,362	1,319,351	13,283,180	90.1%
System Improvements-Lift Stations	228,631	257,024	2,000,000	87.1%

Sanitation

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Revenues	1,791,892	1,704,002	3,923,975	56.6%
Expenses	<u>1,973,960</u>	<u>1,804,697</u>	<u>3,855,707</u>	54.3%
Net Income	(182,068)	(100,695)	0	

Capital	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Vehicles & Equipment	282,810	200,335	212,703	5.8%
Capital Improvements	0		30,000	100.0%

Utility's Salaries

	6 Months Ended 3/31/2023	6 Months Ended 3/31/2024	FY2024 Budget	Percent Remaining
Natural Gas	549,229	623,531	1,343,770	53.6%
Electric	775,734	838,228	1,940,126	56.8%
Water	526,667	638,064	1,354,099	52.9%
Wastewater	481,969	623,245	1,306,383	52.3%
Sanitation	545,876	623,874	1,272,223	51.0%