

**CITY OF SPANISH FORT
CITY COUNCIL MEETING
AGENDA**

Regular Meeting
May 20, 2024
Spanish Fort Community Center
6:00 p.m.

- I. CALL TO ORDER
- II. ROLL CALL
- III. INVOCATION
- IV. PLEDGE OF ALLEGIANCE
- V. APPROVAL OF THE MINUTES OF THE PREVIOUS MEETINGS

Work Session May 6, 2024
Regular Meeting May 6, 2024

- VI. REPORTS OF COMMITTEES AND OFFICERS
- VII. PUBLIC PARTICIPATION
- VIII. ANNOUNCEMENTS

Congressman Jerry Carl has sent out a survey to Spanish Fort residents asking for feedback about our postal service. Please check your email inbox and fill out the survey. If you did not receive a survey, please send your comments to jerry.carl@mail.house.gov. It is important the Congressman and his staff receive your feedback.

The City of Spanish Fort and the Spanish Fort Public Library will be closed on Monday, May 27, 2024, to celebrate the Memorial Day Holiday.

The annual spring “Tidy the City” event will be held June 6-9, 2024, at Spirit Park, located on Emily Francis Lane directly across from the Spanish Fort Community Center. This event provides an opportunity for Spanish Fort residents to "Tidy the City" by cleaning out accumulated items and clutter from around the house. Two dumpsters will be placed in the gravel parking area at Spirit Park for the collection of unwanted items. Items must be placed inside the dumpsters and not in the surrounding area. Items not accepted include household garbage, tires, electronic items and hazardous chemicals.

- IX. OLD BUSINESS
- X. NEW BUSINESS

Proclamation of the week of May 19-25, 2024, as Emergency Medical Services Week in the City of Spanish Fort

Audits for Fiscal Year ending September 30, 2023, as follows:

- The City of Spanish Fort
- The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities
- The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities

Ordinance No. 666-2024-----An Ordinance Adopting Baldwin County 9-1-1 GIS/Addressing Office Street Name Standards and Addressing Standards within the City of Spanish Fort, Alabama

Ordinance No. 667-2024-----An Ordinance Levying a Business License Fee and Fixing the Annual Rate of Business or Privilege Licenses in the City of Spanish Fort, Alabama

Ordinance No. 668-2024-----An Ordinance Granting a Non-exclusive Franchise to Mediacom Southeast, LLC, for the Purpose of Maintaining Distribution Lines for the Provision of Cable Television within the Public Rights-of-Way of the City of Spanish Fort

Ordinance No. 669-2024-----An Ordinance Establishing Rules for Loyalty Park in the City of Spanish Fort, Alabama

Ordinance No. 670-2024-----An Ordinance Granting a Non-exclusive Franchise to Comcast of Alabama, LLC, for the Purpose of Maintaining Distribution Lines for the Provision of Cable Television within the Public Rights-of-Way within the City of Spanish Fort, Alabama

Ordinance No. 671-2024-----An Ordinance Amending Ordinance No. 51-96 of the City of Spanish Fort Establishing the Zoning Classification of Certain Property as B-2 Local Business District

Resolution No. 1409-2024---A Resolution Amending the Personnel Manual of the City of Spanish Fort

Resolution No. 1410-2024---A Resolution Authorizing the Mayor to Execute a Contract for Services between the City of Spanish Fort and Uniti Fiber

Resolution No. 1411-2024---A Resolution Amending the Personnel Manual of the City of Spanish Fort

Resolution No. 1412-2024----A Resolution in Support of a Mega Grant Application to Assist in Funding the I-10 Mobile River Bridge and Bayway Project

Request for a 020 – Restaurant Retail Liquor License – Nerco, LLC d/b/a The Bull, 30500 State Highway 181 Ste 134, Spanish Fort, Alabama 36527

XI. ADJOURN TO NEXT MEETING

XII. Work Session and Regular Meeting, June 3, 2024

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XI. ADJOURN TO NEXT MEETING

XII. Work Session and Regular Meeting, June 3, 2024

**Spanish Fort City Council
Minutes, Regular Meeting, May 6, 2024**

CALL TO ORDER

The City Council of the City of Spanish Fort, Alabama, met Monday, May 6, 2024, at 6:00 p.m., at the Spanish Fort Community Center, that being the scheduled date, time and place of such meeting.

ROLL CALL

The following Councilmembers were present: Carl Gustafson, Shane Perry, J. R. Smith and Mary Brabner. Mayor McMillan and Councilmember Curt Smith were absent. Chairman Pro Tempore J. R. Smith chaired the meeting in the absence of Mayor McMillan, who attended the meeting virtually..

INVOCATION AND PLEDGE OF ALLEGIANCE

The invocation and Pledge of Allegiance was led by Councilmember Mary Brabner.

APPROVAL OF MINUTES OF PREVIOUS MEETINGS

The minutes of the Meeting and Work Session of April 15, 2024, were distributed to each member, and Chairman Smith called for any corrections. No corrections being offered, Chairman Smith declared the minutes approved as written.

REPORTS OF COMMITTEES AND OFFICERS

Councilmember Gustafson reported 5 members of the Junior City Council participated in the Delta Woods and Waters Expo, working at the craft station and performing other duties. The 2023-2024 Junior City Council term has ended, and the selection process is underway for the 2024-2025 Junior City Council.

PUBLIC PARTICIPATION

Logan Thompson of 9 Lackawanna Court, Spanish Fort, Alabama, addressed the City Council requesting permission to clear a trail on City-owned property at Cora Slocumb Drive in Spanish Fort Estates to allow the trail to be used for hiking and trail running/cross country running. Chairman Smith thanked him for his desire to assist the City and informed him staff would discuss the issue.

ANNOUNCEMENTS

Congressman Jerry Carl has sent out a survey to Spanish Fort residents asking for feedback about our postal service. Please check your email inbox and fill out the survey. If you did not receive a survey, please send your comments to jerry.carl@mail.house.gov. It is important the Congressman and his staff receive your feedback.

On Saturday, May 18, 2024, from 9:00 a.m. to 11:00 a.m., the Police Department will host a women's self-defense class at the Spanish Fort Community Center, 7361 Spanish Fort Blvd. Contact the Police Department at 251-626-3914 to sign up.

Thank you to all the presenters, sponsors, committee members, volunteers and employees of the City of Spanish Fort and 5 Rivers who helped make the 14th annual Delta Woods and Waters Expo a success. We had beautiful weather, a great crowd, and the event was a wonderful success!

The Planning Commission meeting scheduled for May 13, 2024, will be held on May 14, 2024, due to graduation ceremonies at Spanish Fort High School. The Planning Commission work session scheduled for May 27, 2024, will be held May 28, 2024, due to the Memorial Day Holiday.

The City of Spanish Fort and the Spanish Fort Public Library will be closed on Monday, May 27, 2024, to celebrate the Memorial Day Holiday.

OLD BUSINESS

There was none.

NEW BUSINESS

Proclamation of the Month of May 2024 as Mental Health Month in the City of Spanish Fort

Chairman Smith read a proclamation issued by Mayor McMillan proclaiming the month of May 2024, as Mental Health Month in the City of Spanish Fort. David Conner read the proclamation. Chairman Smith presented the proclamation to Saadia Hunter and Anne Hutcheson on behalf of NAMI Baldwin.

Presentation of Employee Anniversary Plaques

Chairman Smith presented anniversary plaques to certain Fire Department Employees who were celebrating the anniversary of their employment with the Spanish Fort Fire Rescue Department. Chairman Smith presented plaques to Firefighter Joseph McCleish on 5 Years of service, Fire Administrative Assistant Dawn Everette for 5 Years of service, Firefighter A02 Anthony Lee for 5 Years of service, Firefighter Lt. James Powell for 5 Years of service and Firefighter Lt. Tim Cooper for 10 years of service. Chairman Smith thanked these employees for their service.

Ordinance No. 666-2024

Chairman Smith introduced Ordinance No. 666-2024, an ordinance adopting Baldwin County 9-1-1 GIS/Addressing Office Street Name Standards and Addressing Standards within the City of Spanish Fort, Alabama. David Conner explained the proposed resolution. Discussion followed.

Ordinance No. 667-2024

Chairman Smith introduced Ordinance No. 667-2024, an ordinance levying a business license fee and fixing the annual rate of business or privilege licenses in the City of Spanish Fort, Alabama. David Conner explained the proposed resolution. Discussion followed. Chairman Smith announced a public hearing will be held at the Monday, May 20, 2024, City Council meeting to hear comments from those in favor of or in opposition to the proposed ordinance.

Ordinance No. 668-2024

Chairman Smith introduced Ordinance No. 668-2024, an Ordinance granting a non-exclusive franchise to Mediacom Southeast, LLC, for the purpose of maintaining distribution lines for the provision of cable television within the public rights-of-way of the City of Spanish Fort. David Conner explained the proposed resolution. Discussion followed. Chairman Smith announced a public hearing will be held at the Monday, May 20, 2024, City Council meeting to hear comments from those in favor of or in opposition to the proposed ordinance.

Resolution No. 1405-2024

Chairman Smith presented Resolution No. 1405-2024, a resolution disposing of surplus property. David Conner explained the proposed resolution. Discussion followed.

A motion was made by Councilmember Brabner and seconded by Councilmember Gustafson to adopt Resolution No. 1405-2024. Discussion followed. Chairman Smith called for a polling of votes. Voting “aye” were Councilmembers Gustafson, Perry, Brabner and Chairman Smith. Voting “nay” were none. Chairman Smith declared the Resolution adopted.

Resolution No. 1407-2024

Chairman Smith presented Resolution No. 1407-2024, a resolution amending the Personnel Manual of the City of Spanish Fort. David Conner explained the proposed resolution. Discussion followed.

A motion was made by Councilmember Gustafson and seconded by Councilmember Perry to adopt Resolution No. 1407-2024. Discussion followed. Chairman Smith called for a polling of votes.

Voting “aye” were Councilmembers Gustafson, Perry, Brabner and Chairman Smith. Voting “nay” were none. Chairman Smith declared the Resolution adopted.

Report of the Mayor

Mayor McMillan updated the City Council on his recent trip to Washington, D.C. Mayor McMillan met with Congressman Moore to update him on the post office issues in the City of Spanish Fort and the need for a post office.

Mayor McMillan, along with the Eastern Shore Metropolitan Planning Organization, met with Senator Turberville and Senator Britt, Congressman Carl and Congressman Moore. The MPO was informed that the bridge project to enhance Interstate 10 over Mobile Bay is a top priority.

ADJOURNMENT

There being no further business before the Council, the meeting adjourned at 6:23 p.m.

Approved this ____ day of May, 2024.

Rebecca A. Gaines
City Clerk.

Spanish Fort City Council

Minutes, Work Session, Monday, May 6, 2024

The City Council of the City of Spanish Fort, Alabama, met Monday, May 6, 2024, at 4:01 p.m., at the Spanish Fort Community Center, that being the scheduled date, time and place of such meeting.

The following Councilmembers were present: Carl Gustafson, Shane Perry, Mary Brabner and J. R. Smith. Councilmember Curt Smith was absent. Mayor McMillan attended the meeting virtually. A quorum being present, the work session proceeded.

The Council discussed general municipal business.

City Attorney David Conner made a recommendation that the City Council go into executive session in accordance with the Alabama Open Meetings Act to discuss the general reputation and character of certain individuals and, subject to the limitations set out therein, to discuss the job performance of certain public employees; and to discuss the legal ramifications of and legal options for pending litigation, controversies not yet being litigated, but imminently likely to be litigated, or imminently likely to be litigated if the governmental body pursues a proposed course of action. Mr. Conner made an oral declaration that the exceptions under the Open Meetings Act are applicable to the planned discussion. A motion was made by Councilmember Gustafson and seconded by Councilmember Perry to go into executive session at 4:52 p.m. to discuss the aforementioned matters. Chairman Pro Tempore J. R. Smith called for the polling of votes. Voting “aye” were Councilmembers Gustafson, Perry, J. R. Smith and Brabner. Voting “nay” were none. Chairman Smith announced that the executive session would last approximately 30minutes and that the Work Session would resume upon the conclusion of the executive session. At 5:21 p.m., City Clerk Rebecca Gaines announced the executive session would continue for approximately 10 minutes.

The Council reconvened at 5:26 p.m.

The Council discussed general municipal business.

There being no further business before the Council, the work session adjourned at 5:26 p.m.

Approved this _____ day of May 2024.

Rebecca A. Gaines, CMC
City Clerk

CITY OF SPANISH FORT, ALABAMA
GENERAL PURPOSE FINANCIAL STATEMENTS
FISCAL YEAR ENDED SEPTEMBER 30, 2023

CITY OF SPANISH FORT, ALABAMA
GENERAL PURPOSE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members
of the City Council
City of Spanish Fort, Alabama

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Spanish Fort, Alabama as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Spanish Fort, Alabama, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Other Matters

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated April 17, 2024, on our consideration of the City of Spanish Fort, Alabama's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal

control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Spanish Fort, Alabama's internal control over financial reporting and compliance.

Certified Public Accountants

April 17, 2024
Fairhope, Alabama

BASIC FINANCIAL STATEMENTS

CITY OF SPANISH FORT, ALABAMA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 33,285,534
Earnest money deposit	25,000
Loan proceeds receivable	16,101
Receivables, net	435,304
Capital assets, net	<u>44,584,580</u>
Total assets	<u>78,346,519</u>
DEFERRED OUTFLOWS OF RESOURCES	
Employer retirement contributions and net difference between projected and actual earnings on plan investments	<u>2,135,137</u>
Total deferred outflows of resources	<u>2,135,137</u>
Total assets and deferred outflows of resources	<u><u>\$ 80,481,656</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 597,715
Long-term liabilities	
Due within one year	1,410,759
Due in more than one year, net	<u>21,423,160</u>
Total liabilities	<u>23,431,634</u>
DEFERRED INFLOWS OF RESOURCES	
Net difference between projected and actual earnings on plan investments	<u>66,023</u>
Total deferred inflows of resources	<u>66,023</u>
Total liabilities and deferred inflows of resources	<u>23,497,657</u>
NET POSITION	
Net investment in capital assets	24,457,971
Restricted for:	
Construction and road maintenance	15,648,221
Unrestricted	<u>16,877,807</u>
Total net position	<u>56,983,999</u>
Total liabilities and net position	<u><u>\$ 80,481,656</u></u>

See independent auditors' report and notes to the financial statements.

CITY OF SPANISH FORT, ALABAMA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in Net Position
			Contributions	Contributions	Primary Government
					Governmental
					Activities
Primary Government					
Governmental activities:					
General	\$ 3,453,170	\$ 1,346,351	\$ -	\$ 394,069	\$ (1,712,750)
Police	3,457,902	225,929	72,814	-	(3,159,159)
Fire	2,299,430	294,887	-	-	(2,004,543)
Public works	564,590	-	-	-	(564,590)
Library	288,615	-	18,000	-	(270,615)
Building	343,347	229,451	-	-	(113,896)
Senior Center	64,285	-	-	-	(64,285)
Interest on long term debt	506,827	-	-	-	(506,827)
Total governmental activities	<u>\$ 10,978,166</u>	<u>\$ 2,096,618</u>	<u>\$ 90,814</u>	<u>\$ 394,069</u>	<u>(8,396,665)</u>
General revenues:					
Taxes					
Sales					6,938,081
Real estate					766,889
Liquor					218,019
Other					89,785
Intergovernmental					385,371
Investment earnings					423,334
Other					372,740
Total general revenues					<u>9,194,219</u>
Change in net position					797,554
Net position, beginning					56,186,445
Net position, ending					<u>\$ 56,983,999</u>

See independent auditors' report and notes to the financial statements.

CITY OF SPANISH FORT, ALABAMA

FUND BALANCE SHEETS
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Major Fund		Nonmajor Funds	Total Governmental Funds
	General	Public Improvement Projects Fund	Other Governmental	
ASSETS				
Cash	\$ 17,614,240	\$ 14,450,466	\$ 1,220,828	\$ 33,285,534
Earnest money deposit	25,000	-	-	25,000
Receivables - Intergovernmental	435,304	-	-	435,304
Loan proceeds receivable	16,101	-	-	16,101
TOTAL ASSETS	\$ 18,090,645	\$ 14,450,466	\$ 1,220,828	\$ 33,761,939
LIABILITIES				
Accounts payable	\$ 364,875	\$ -	\$ -	\$ 364,875
TOTAL LIABILITIES	364,875	-	-	364,875
FUND BALANCES				
Restricted				
Construction and road maintenance	-	14,450,466	1,197,755	15,648,221
Assigned	5,926,701	-	-	5,926,701
Unassigned	11,799,069	-	23,073	11,822,142
TOTAL FUND BALANCES	17,725,770	14,450,466	1,220,828	33,397,064
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,090,645	\$ 14,450,466	\$ 1,220,828	\$ 33,761,939

See independent auditors' report and notes to the financial statements.

CITY OF SPANISH FORT, ALABAMA

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2023

Fund balances as reported on page 6	\$ 33,397,064
Net Position reported for governmental activities in the Statement of Net Position (page 4) are different from Fund Balances for governmental activities because:	
Capital assets used in governmental activities are financial resources and are not reported in fund financial statements	53,951,610
Depreciation is provided for the above capital assets in government-wide reporting, but not in fund financial statements	(9,367,030)
Long-term liabilities, including warrants payable, capital lease obligations and notes payable are not due and payable in the current period and are not reported in fund financial statements	
Obligations under capital leases	(76,388)
Warrants payable	(20,050,221)
Net pension liability	(2,707,310)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds	2,069,114
Accrued interest payable is not due and payable in the current period and therefore not reported in fund financial statements	<u>(232,840)</u>
Net Position of Governmental Activities as reported on page 4	<u><u>\$ 56,983,999</u></u>

See independent auditors' report and notes to the financial statements.

CITY OF SPANISH FORT, ALABAMA

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Major Fund		Non Major Funds	Total
	General	Public Improvement Projects Fund	Other Governmental	Governmental Funds
REVENUES				
Local taxes	\$ 8,277,603	\$ -	\$ 30,058	\$ 8,307,661
Licenses, permits and fees	1,575,803	-	-	1,575,803
Fines	225,929	-	-	225,929
State of Alabama	151,497	-	233,873	385,370
Grants	484,883	-	-	484,883
Other revenues	626,502	169,202	370	796,074
Total revenues	11,342,217	169,202	264,301	11,775,720
EXPENDITURES				
General government	2,426,996	-	2,294	2,429,290
Building department	313,459	-	-	313,459
Police department	3,240,841	-	-	3,240,841
Public works	500,000	3,600	-	503,600
Library	288,615	-	-	288,615
Senior Center	64,285	-	-	64,285
Fire department	1,801,340	459	-	1,801,799
Capital outlay	1,078,382	714,677	-	1,793,059
Contributions	115,177	-	-	115,177
Debt service				
Principal	528,032	-	384,616	912,648
Interest	97,915	-	49,445	147,360
Total expenditures	10,455,042	718,736	436,355	11,610,133
EXCESS OF EXPENDITURES OVER (UNDER) REVENUES BEFORE OTHER FINANCING SOURCES (USES)	887,175	(549,534)	(172,054)	165,587
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	15,000,000	-	15,000,000
Transfers (to) from other funds	(434,061)	-	434,061	-
Total other financing sources (uses)	(434,061)	15,000,000	434,061	15,000,000
NET CHANGE IN FUND BALANCES	453,114	14,450,466	262,007	15,165,587
Fund balances, beginning of year	17,272,656	-	958,821	18,231,477
FUND BALANCES, END OF YEAR	\$ 17,725,770	\$ 14,450,466	\$ 1,220,828	\$ 33,397,064

See independent auditors' report and notes to the financial statements.

CITY OF SPANISH FORT, ALABAMA

RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds, page 8 **\$ 15,165,587**

Amounts reported for governmental activities in the Statement of Activities
are different from the Statements of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds because:

Governmental funds report capital outlays as expenditures while governmental
activities report depreciation and amortization expense to allocate those
expenditures over the life of the assets.

Capital outlays for the year	1,793,059
Depreciation expense for the year	(1,448,500)

Bond and other debt proceeds provide current financial resources to governmental
funds, but issuing debt increases long-term liabilities in the Statement of Net Position.
Repayment of long-term liabilities is an expenditure in governmental funds, but
the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on long term debt	912,648
Issuance of debt	(15,000,000)

Some expenditures reported in governmental funds are to be paid on a long-term
basis and therefore are not reported as expenses in the Statement of Activities

Change in deferred outflows of resources- loss on defeasance	(168,690)
Pension expense	(265,770)
Accrued interest	(190,780)

Change in Net Position of Governmental Activities, page 5 **\$ 797,554**

NOTES TO THE FINANCIAL STATEMENTS

CITY OF SPANISH FORT, ALABAMA

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Spanish Fort, Alabama (the City) was incorporated on July 19, 1993. The City operates under a Mayor - Council form of government and its members are elected by district.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to municipal governments. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The financial statements of the City have been prepared in conformity with the accounting principles generally accepted in the United States of America as specified by the Governmental Accounting Standards Board (GASB). In June 1999, GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the City prepares and presents financial information. The Statement was developed to make annual reports easier to understand and more useful to the people who use government financial information to make decisions.

The criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships and/or a significant economic benefit exists, regardless of whether the City is able to exercise oversight responsibilities. Based upon the application of these criteria, this report includes financial statements of the funds and account groups required to account for those financial activities for which the City has the ability to influence and control through its legislative processes and/or with which special financing relationships exist.

Potential Component Units

The following entities were considered for inclusion in the City's financial statements as potential component units. However, the City has determined they do not meet all the criteria currently required by Governmental Accounting Standards for inclusion as component units. Thus, the City has chosen not to present the entities within its financial statements. However, separately issued audited financial statements are available for each entity and may be obtained from the City Clerk's office.

The Cooperative District of the City of Spanish Fort- Hwy. 181 Public Facilities is a legally separate, tax exempt entity. The District encompasses a retail area called the "The Eastern Shore Centre", and it collects a fee that is assessed on all retail sales in the District. The fee will repay warrants used to finance the construction of certain public infrastructure in the District. In the event that the debt is satisfied, the fee will be used as directed by the governing body of the City. Under any circumstance, the fee is to be used to support the District and its properties.

CITY OF SPANISH FORT, ALABAMA

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Cooperative District of the City of Spanish Fort- Hwy. 98 Public Facilities is a legally separate, tax exempt entity. The District encompasses a retail area called the “Spanish Fort Town Center” and collects a fee that is assessed on all retail transactions in the District. The fee will repay warrants used to finance the construction of certain public infrastructure in the District. In the event that the debt is satisfied, the fee will be used as directed by the governing body of the City. Under any circumstance, the fee is to be used to support the District and its properties.

The City of Spanish Fort has no legal obligation for debts of the Districts and receives no direct financial benefit from the Districts. Each District issues a separate financial statement available from the City Clerk of the City of Spanish Fort.

B. BASIS OF PRESENTATION – GOVERNMENT-WIDE AND FUND LEVEL

Government-wide

The basic financial statements include government-wide and fund financial statements. The previous reporting model emphasized fund types, while the new model focuses on the City as a whole and major funds. Government-wide and fund financial statements categorize primary activities as governmental or business type. In the Statement of Net Position, governmental and business-type activities (a) are presented on a consolidated basis, and (b) reflect full accrual accounting, which incorporates long-term assets and receivables as well as long-term debt and obligations. Receivables and payables between activities are eliminated in the government-wide presentation through the caption “Internal Balances” on the Statement of Net Position.

The Statement of Activities reflects both the gross and net cost per functional category (public works, police, etc.) which are otherwise being supported by general government revenues (taxes, licenses and permits, etc.). The Statement of Activities reduces gross expenses, including depreciation, by related program revenues. The program revenues must be directly associated with a function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

Fund Level

The governmental fund level financial statements are presented on a current financial resource and modified accrual basis of accounting. Since governmental fund level financial statements are presented on a different basis of accounting and measurement focus than governmental activities in the government-wide presentation, a summary is presented to explain adjustments necessary to reconcile fund level statements to the government-wide presentation.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into broad fund categories as follows:

Governmental Funds:

General Fund – The General Fund is used to account for all revenues and expenditures applicable to the general operations of city government which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund. The General Fund will be a major fund.

Public Improvement Projects Fund – The Public Improvement Projects Fund is used to account for the financial resources designated for improvements and other capital projects funded from the proceeds of the 2023 General Obligation Warrant. This fund will be a major fund.

Capital Projects Athletic Fund - Capital Project Funds are used to account for the financial resources designated to construct major improvements other than those financed by special assessments.

Special Revenue Fund – The Special Revenue Fund is an operating fund for which the use of revenues is restricted or designated by outside sources.

Capital Projects Fund – Capital Project Funds are used to account for the financial resources designated to construct major improvements other than those financed by special assessments.

C. CAPITAL ASSETS

The accounting treatment over capital assets depends on whether the assets are used by governmental funds or proprietary funds and in fund level or government-wide reporting.

In government-wide reporting, all capital assets are reported as capital assets for governmental-type activities. The City has not established a minimum capitalization threshold at this time. Depreciation is provided on all capital assets at the government-wide level.

In fund level reporting, capital assets are reported as expenditures by governmental funds.

Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation is allocated as an expense in the Statement of Activities (government-wide level) and accumulated depreciation is reflected in the Statement of Net Position (government-wide level). Depreciation has been provided over the estimated useful lives using the straight line rates as follows:

Buildings	40 years
Streets	40 years
Vehicles	5 years
Other equipment	5 – 10 years

Cost of fixed assets includes interest during the construction period.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, when they become both "measurable" and "available" to finance expenditures of the current period. The City uses a 60-day availability period except for FEMA disaster recovery grants which are recognized using a 12-month availability period.

Taxes collected by an intermediary are considered "measurable" when in the hand of the intermediary collecting governments and may be recognized as revenue at that time.

Expenditures other than interest on general long-term debt are recorded at the time liabilities are incurred. Revenues susceptible to accrual are those which are measurable and available to finance expenditures of the current period.

E. IMPACT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Recently Issued Accounting Principles

GASB Statement 96, *Subscription-Based Information Technology Arrangements*, was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, (3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) note disclosures regarding a SBITA. The requirements of GASB Statement No. 96 are effective for the fiscal year 2023. The City implemented GASB 96 in fiscal year 2023 with no significant impact to its financial statements.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62, was issued to define *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes, along with the accounting, reporting, and disclosures relating to these changes. The requirements of GASB Statement No. 100 are effective for the fiscal year 2024. The City is currently evaluating the impact that this statement may have on its financial statements.

F. DEFERRED INFLOWS OF RESOURCES AND DEFERRED OUTFLOWS OF RESOURCES RELATED TO PENSIONS

Deferred inflows of resources and deferred outflows of resources related to pensions that are derived from the difference between projected and actual earnings on the respective pension plan investments are amortized to pension expense over a closed five-year period. Deferred inflows of resources and deferred outflows of resources related to pensions that are derived from differences between expected and actual experience with regard to economic or demographic factors (difference between expected and actual experience) in the measurement of the respective pension plan's total pension liability are amortized to pension expense over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the respective pension plan (active and inactive employees) determined as of the beginning of the measurement period. Contributions to the pension plan from the employer subsequent to the measurement date of net pension liability and before the end of the reporting period are reported as a deferred outflow of resources related to pensions and amortized over twelve months. This contribution is included as an increase in the respective pension plan fiduciary net position in the subsequent fiscal year.

G. DEFERRED OUTFLOWS OF RESOURCES FROM CURRENT REFUNDING OR ADVANCE REFUNDING OF DEBT

For the governmental activities, in the government-wide statements, the difference between the reacquisition price (new debt) and the carrying value of the old debt on refunded debt transactions is recorded as a deferred outflow of resources and amortized over the shorter of the remaining life of the old debt or the life of the new debt.

H. PROPERTY TAX

All ad valorem taxes levied by the state, county and any municipality in Baldwin County are assessed and collected by the Revenue Commissioner of Baldwin County. The Baldwin County property tax calendar requires the Revenue Commissioner to assess and attach taxes as enforceable liens on property as of September 30 and taxes are due October 1 through December 31. Property taxes not paid by January 1 are considered delinquent. Tax

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

collections received by the County Revenue Commissioner are remitted to the City on a monthly basis. In accordance with implementation of GASB Statement No. 33, revenue is recorded based upon taxes assessed and considered available.

I. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. NET POSITION AND EQUITY CLASSIFICATIONS

Government-wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) the City's own laws through its enabling legislation and other provisions of its laws and regulations.
- Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund equity of the governmental fund financial statements is classified as fund balance. In March 2009, GASB adopted a standard that establishes a hierarchy based on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds.

Fund balance is classified into one of the following four components:

- Restricted fund balance – Consists of fund balances with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) the City’s own laws through its enabling legislation and other provisions of its laws and regulations.
- Committed fund balance – Consists of fund balances that are useable only for specific purposes by formal action of the government’s highest level of decision making authority. The City’s highest level of decision making lies with the Mayor and the members of the governing body. In order to establish, modify or rescind a fund balance commitment, the Mayor and governing body must pass a law by formal action committing the funds, by passage of a resolution.
- Assigned fund balance – Consists of fund balances that are intended to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by (1) the governing body itself, or (2) a subordinate high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. The Mayor and governing body have the power to assign fund balance amounts to specific purposes. The governing body must vote to grant authorization of assigned fund balances to specific purposes.
- Unassigned fund balances – All other fund balances that do not meet the definition of “restricted, committed or assigned fund balances.”

The City considers unrestricted amounts to have been spent when an expenditure is incurred for the purpose for which restricted or unrestricted fund balance is available. The City considers unassigned amounts to have been spent when an expenditure is incurred for the purpose for which amounts in any of those unrestricted fund balance classifications could be used.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 2 CAPITAL ASSETS

Changes in capital assets, during the fiscal year, were as follows:

Governmental Activities	Balance 10/1/2022	Additions	Reclassifications/ Retirements	Balance 9/30/2023
Capital assets not subject to depreciation				
Land	\$ 14,604,146	\$ -	\$ -	\$ 14,604,146
Construction in progress	5,396,096	344,662	(1,312,175)	4,428,583
	<u>20,000,242</u>	<u>344,662</u>	<u>(1,312,175)</u>	<u>19,032,729</u>
Capital assets subject to depreciation				
Buildings and improvements	15,067,629	1,814,450	-	16,882,079
Streets and drainage	10,556,263	408,551	-	10,964,814
Equipment and vehicles	6,562,440	537,570	(28,022)	7,071,988
Total	<u>32,186,332</u>	<u>2,760,571</u>	<u>(28,022)</u>	<u>34,918,881</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,001,628)	(403,784)	-	(3,405,412)
Streets and drainage	(2,141,826)	(231,605)	-	(2,373,431)
Equipment and vehicles	(2,803,098)	(813,111)	28,022	(3,588,187)
Total accumulated depreciation	<u>(7,946,552)</u>	<u>(1,448,500)</u>	<u>28,022</u>	<u>(9,367,030)</u>
Capital assets subject to depreciation, net	<u>24,239,780</u>	<u>1,312,071</u>	<u>-</u>	<u>25,551,851</u>
 Total capital assets, net	 <u>\$ 44,240,022</u>	 <u>\$ 1,656,733</u>	 <u>\$ (1,312,175)</u>	 <u>\$ 44,584,580</u>
 Depreciation was charged to governmental activities as follows:				
General government				\$ 466,510
Capital projects				180,734
Building				29,888
Fire				497,630
Police				217,061
Public works				56,677
Total				<u>\$ 1,448,500</u>

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 3 LONG TERM DEBT

The City has the following general obligation debt outstanding at September 30, 2023:

General obligation refunding warrants 2014A dated January 15, 2014, at fixed interest rate of 2.86%, payable monthly, principal payable February 15, 2014 through December 15, 2028.	\$ 2,897,144
General obligation warrant, 2012 dated October 19, 2012, at a fixed interest rate of 2.29%, payable semi-annually, principal payable October 15, 2015 through October 15, 2027.	1,923,077
General obligation warrant, 2021-CWSRF-DL (Partial Principal Forgiveness Loan), dated January 1, 2021, at a per annum rate interest rate of 2.20%, payable semi-annually, principal payable in annual installments from February 15, 2022 through February 15, 2041.	230,000
General obligation warrants 2023 dated May 17, 2023, at fixed interest rate of 4.40%, payable semi-annually, principal payable in annual installments from May 1, 2024 through May 1, 2043.	15,000,000
	<u>\$ 20,050,221</u>

The changes in general long term debt during the fiscal year were:

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023	Due Within One Year
General Obligation					
Warrants	\$ 5,940,542	\$ 15,000,000	\$ 890,321	\$ 20,050,221	\$ 1,387,888
Net pension liability	907,171	1,800,139	-	2,707,310	-
Obligations under capital lease	98,715	-	22,327	76,388	22,871
Total	<u>\$ 6,946,428</u>	<u>\$ 16,800,139</u>	<u>\$ 912,648</u>	<u>\$ 22,833,919</u>	<u>\$ 1,410,759</u>

The following is a summary of the debt service requirements to maturity as of September 30, 2023, including interest payments:

September 30,	Principal	Interest	Total
2024	\$ 1,387,888	\$ 755,243	\$ 2,143,131
2025	1,423,929	736,173	2,160,102
2026	1,461,334	689,618	2,150,952
2027	1,500,156	641,646	2,141,802
2028	1,540,452	592,200	2,132,652
2029-2033	3,526,231	2,463,315	5,989,546
2034-2038	4,132,723	1,668,861	5,801,584
2039-2043	5,077,508	685,986	5,763,494
Total	<u>\$ 20,050,221</u>	<u>\$ 8,233,042</u>	<u>\$ 28,283,263</u>

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 4 CAPITAL LEASES

As of September 30, 2023, the City has one capital lease obligation through one bank for the purchase of a stormwater camera. Total minimum lease payments are as follows:

Year	Total
2024	\$ 24,460
2025	24,460
2026	24,460
2027	6,115
Total minimum lease payments	79,495
Less amount representing interest	(3,107)
Present value of minimum lease payments	<u>\$ 76,388</u>

The assets acquired through outstanding capital leases are shown below.

	Total
Buildings	\$ 115,111
Less: accumulated depreciation	(20,144)
Total	<u>\$ 94,967</u>

NOTE 5 PENSION PLAN

Plan Description

The ERS, an agent multiple-employer public employee retirement plan, was established as of October 1, 1945, pursuant to the *Code of Alabama 1975, Title 36, Chapter 27* (Act 515 of the Legislature of 1945). The purpose of the ERS is to provide retirement allowances and other specified benefits for state employees, State Police, and, on an elective basis, to all cities, counties, towns, and quasi-public organizations. The responsibility for the general administration and operation of ERS is vested in its Board of Control which consists of 15 trustees. Act 390 of the Legislature of 2021 created two additional representatives to the ERS Board of Control Effective October 1, 2021. The Plan is administered by the Retirement Systems of Alabama (RSA). The *Code of Alabama 1975, Title 36, Chapter 27* grants the authority to establish and amend the benefit terms to the ERS Board of Control. The Plan issues a publicly available financial report that can be obtained at www.rsa-al.gov.

The ERS Board of Control consists of 15 trustees as follows:

1. The Governor, ex officio.
2. The State Treasurer, ex officio.
3. The State Personnel Director, ex officio.
4. The State Director of Finance, ex officio.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

5. Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
6. Eight members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
 - a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county, or a public agency each of whom is an active beneficiary of ERS.
 - b. Two vested active state employees.
 - c. One vested active employee of a participating municipality or city in ERS pursuant to the Code of Alabama 1975, Section 36-27-6.
 - d. One vested active employee of a participating county in ERS pursuant to the Code of Alabama 1975, Section 36-27-6.
 - e. One vested active employee or retiree of a participating employer in ERS pursuant to the Code of Alabama 1975, Section 36-27-6.
 - f. One vested active employee of a participating employer other than a municipality, city or county in ERS pursuant to the Code of Alabama 1975, Section 36-27-6.

Benefits Provided

State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. State employees who retire after age 60 (52 for State Police) with 10 years or more of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS (except State Police) are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service. State Police are allowed 2.875% for each year of State Police service in computing the formula method.

Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 (56 for State Police) with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 members of the ERS (except State Police) are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service. State Police are allowed 2.375% for each year of state police service in computing the formula method.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

Members are eligible for disability retirement if they have 10 years of credible service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits equal to the annual earnable compensation of the member as reported to the Plan for the preceding year ending September 30 are paid to the beneficiary.

Act 132 of the Legislature of 2019 allowed employers who participate in the ERS pursuant to *Code of Alabama 1975, Section 36-27-6* to provide Tier 1 retirement benefits to their Tier 2 members. Tier 2 members of employers adopting Act 2019-132 will contribute 7.5% of earnable compensation for regular employees and 8.5% for firefighters and law enforcement officers. A total of 608 employers adopted Act 2019-132 as of September 30, 2022.

Act 316 of the Legislature of 2019 allows employees at the time of retirement to receive a partial lump sum (PLOP) distribution as a single payment not to exceed the sum of 24 months of the maximum monthly retirement allowance the member could receive. This option may be selected in addition to the election of another retirement allowance option at a reduced amount based upon the amount of partial lump sum distribution selected.

The ERS serves approximately 886 local participating employers. The ERS membership includes approximately 108,890 participants. As of September 30, 2022, membership consisted of:

	<u>Number</u>
Retired members or their beneficiaries currently receiving benefits	11
Vested inactive members	4
Non-vested inactive members	25
Active members	<u>70</u>
Total	<u><u>110</u></u>

Contributions

Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, covered members of the ERS were required by statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS are required by statute to contribute 7.50% of earnable compensation. Certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. State Police of the ERS contribute 10% of earnable compensation.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

Employers participating in the ERS pursuant to *Code of Alabama 1975, Section 36-27-6* were not required by statute to increase covered member contribution rates but were provided the opportunity to do so through Act 2011-676. By adopting Act 2011-676 Tier 1 regular members contribution rates increased from 5% to 7.5% of earnable compensation and Tier 1 firefighters and law enforcement officers increased from 6% to 8.5% of earnable compensation.

Tier 2 covered members of the ERS contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. Tier 2 State Police members of the ERS contribute 10% of earnable compensation. These contributions rates are the same for Tier 2 covered members of ERS local participating employers.

The ERS establishes rates based upon an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with additional amounts to finance any unfunded accrued liability, the preretirement death benefit, and administrative expenses of the Plan. For the year ended September 30, 2023 the City's active employee contribution rate was 5% for Tier 1 – Regular, 6% for Tier 1 – FLC, 7.5% for Tier 2 – Regular and 8.5% for Tier 2 - FLC of covered employee payroll, and the City's average contribution rate to fund the normal and accrued liability costs was 7.12% of pensionable payroll.

The City's contractually required contribution rate for the year ended September 30, 2023, was 8.53% of pensionable pay for Tier 1 employees, and 6.45% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation as of September 30, 2020, a percent of annual pensionable payroll, and actuarially determined as an amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the City were \$549,665 for the year ended September 30, 2023.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

Net Pension Liability

The City's net pension liability was measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as September 30, 2021, rolled forward to September 30, 2022, using standard roll-forward techniques as shown in the following table:

	<u>Expected</u>	<u>Actual Before Plan Changes</u>	<u>Actual After Plan Changes</u>
(a) Total Pension Liability as of September 30, 2021	\$ 7,388,000	\$ 7,694,635	\$ 7,699,410
(b) Discount rate	7.45%	7.45%	7.45%
(c) Entry Age Normal Cost for the period October 1, 2021 to September 30, 2022	389,499	389,499	389,709
(d) Transfers Among Employers:	-	(34,669)	(34,669)
(e) Actual Benefit Payments and Refunds for the period October 1, 2021 to September 30, 2022	<u>(391,178)</u>	<u>(391,178)</u>	<u>(391,178)</u>
(f) Total Pension Liability as of September 30, 2022 [(a) x (1+(b))] + (c) + (d) + [(e) x (1/.05*(b))]	<u>\$ 7,922,156</u>	<u>\$ 8,216,966</u>	<u>\$ 8,222,307</u>
(g) Difference between Expected and Actual		\$ 294,810	
(h) Less Liability Transferred for Immediate Recognition:		<u>(34,669)</u>	
(i) Difference between Expected and Actual - Experience (Gain)/Loss		<u>\$ 329,479</u>	
(j) Difference between Actual TPL Before and After Plan Changes - Benefit Change (Gain)/Loss			<u>\$ 5,341</u>

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

Actuarial Assumptions - The total pension liability in the September 30, 2022, was determined on the annual actuarial funding valuation reported prepared as of September 30, 2021. The key actuarial assumptions are summarized below:

Inflation	2.50%
Projected salary increase	3.25% - 6.00% for State and Local Employees and 4.00% - 7.75% for State Police, including inflation
Investment rate of return*	7.45%
*Net of pension plan investment expense	

Mortality rates were based Pub-2010 Below-Median Tables, projected generationally using the MP-2020 scale, which is adjusted by 66-2/3% beginning with year 2019:

<u>Group</u>	<u>Membership Table</u>	<u>Set Forward (+)/ Setback (-)</u>	<u>Adjustment to Rates</u>
Non-FLC Service Retirees	General Healthy Below Median	Male: +2, Female: +2	Male: 90% ages < 65, 96% ages >= 65 Female: 96% all ages
FLC/State Police Service Retirees	Public Safety Healthy Below Median	Male: +1, Female: none	None
Beneficiaries	Contingent Survivor Below Median	Male: +2, Female: +2	None
Non-FLC Disabled Retirees	General Disability	Male: +7, Female: +3	None
FLC/State Police Disabled Retirees	Public Safety Disability	Male: +7, Female: none	None

The actuarial assumptions used in the September 30, 2021 valuation were based on the results of an actuarial experience study for the period October 1, 2015 – September 20, 2020.

CITY OF SPANISH FORT, ALABAMA

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

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

	Target Allocation	Long-Term Expected Rate of Return*
Fixed Income	15.0%	2.8%
U.S. Large Stocks	32.0%	8.0%
U.S. Mid Stocks	9.0%	10.0%
U.S. Small Stocks	4.0%	11.0%
Inter'ntl Developed Mkt Stks	12.0%	9.5%
Inter'ntl Emerging Mkt Stks	3.0%	11.0%
Alternatives	10.0%	9.0%
Real Estate	10.0%	6.5%
Cash	5.0%	1.5%

*Includes assumed rate of inflation of 2.0%

Discount Rate - The discount rate used to measure the total pension liability was the long term rate of return, 7.45%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the RSA Board of Control. Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current pan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

Changes in Net Pension Liability

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2021	\$ 7,388,000	\$ 6,299,494	\$ 1,088,506
Changes for the year:			
Service cost	389,499	-	389,499
Interest	535,835	-	535,835
Changes of benefit terms	5,341		5,341
Changes of assumptions	-	-	-
Differences between expected and actual experience	329,479	-	329,479
Contributions - employer	-	203,925	(203,925)
Contributions - employee	-	244,507	(244,507)
Net investment income	-	(807,082)	807,082
Benefit payments, including refunds of employee contributions	(391,178)	(391,178)	-
Administrative expense	-	-	-
Transfers among employers	(34,669)	(34,669)	-
Net Changes	<u>834,307</u>	<u>(784,497)</u>	<u>1,618,804</u>
Balances at September 30, 2022	<u><u>\$ 8,222,307</u></u>	<u><u>\$ 5,514,997</u></u>	<u><u>\$ 2,707,310</u></u>

Sensitivity of the net pension liability to changes in the discount rate - The following table presents the Board's net pension liability calculated using the discount rate of 7.45%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.45%) or 1-percentage-point higher (8.45%) than the current rate:

	1% Decrease (6.45%)	Current Rate (7.45%)	1% Increase (8.45%)
Net pension liability	<u>\$ 3,868,949</u>	<u>\$ 2,707,310</u>	<u>\$ 1,744,612</u>

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2022. The supporting actuarial information is included in the GASB Statement No. 68 Report for the RSA prepared as of September 30, 2022. The auditor's report on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes is also available. The additional financial and actuarial information is available at www.rsa-al.gov.

CITY OF SPANISH FORT, ALABAMA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 PENSION PLAN (CONTINUED)

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

For the year ended September 30, 2023, the City recognized pension expense of \$549,665. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 773,255	\$ 66,023
Changes of assumptions	422,086	-
Net difference between projected and actual earnings on plan investments	659,818	-
Employer contributions subsequent to measurement date *	279,978	-
Total	<u>\$ 2,135,137</u>	<u>\$ 66,023</u>

* \$279,978 reported as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year Ending September 30,	
2024	\$ 389,845
2025	339,817
2026	298,155
2027	428,180
2028	139,033
Thereafter	194,106
	<u>\$ 1,789,136</u>

CITY OF SPANISH FORT, ALABAMA

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 6 RISK MANAGEMENT AND CONTINGENCIES

Various lawsuits are pending against the City. City management believes that the potential adverse impact of these claims is mitigated by insurance and will not be material to the financial statements of the City.

The City receives Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. City management believes such disallowances, if any, will be immaterial.

NOTE 7 SUBSEQUENT EVENTS

The City has evaluated subsequent events through April 17, 2024, the date which the financial statements were available to be issued. There were no material subsequent events which require disclosure at September 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SPANISH FORT, ALABAMA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget
REVENUES				
Local taxes	\$ 7,677,439	\$ 7,677,439	\$ 8,277,603	\$ 600,164
Licenses, permits and fees	1,376,300	1,376,300	1,575,803	199,503
Fines	192,000	192,000	225,929	33,929
State of Alabama	125,100	125,100	151,497	26,397
Grants	1,997,500	1,997,500	484,883	(1,512,617)
Other revenues	357,123	357,123	626,502	269,379
TOTAL REVENUES	11,725,462	11,725,462	11,342,217	(383,245)
EXPENDITURES				
General government	3,803,705	3,803,705	2,426,996	(1,376,709)
Building department	406,270	406,270	313,459	(92,811)
Police department	2,979,533	2,979,533	3,240,841	261,308
Public works	698,304	698,304	500,000	(198,304)
Library department	297,846	297,846	288,615	(9,231)
Senior Center	66,878	66,878	64,285	(2,593)
Fire department	-	-	1,801,340	1,801,340
Contributions	-	-	115,177	115,177
Capital outlays	5,904,630	5,904,630	1,078,382	(4,826,248)
Debt service	1,088,000	1,088,000	625,947	(462,053)
TOTAL EXPENDITURES	15,245,166	15,245,166	10,455,042	(4,790,124)
EXCESS OF EXPENDITURES OVER (UNDER) REVENUES BEFORE OTHER FINANCING SOURCES (USES)	(3,519,704)	(3,519,704)	887,175	4,406,879
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	-	-	(434,061)	(434,061)
Total other financing sources (uses)	-	-	(434,061)	(434,061)
NET CHANGE IN FUND BALANCE	\$ (3,519,704)	\$ (3,519,704)	453,114	\$ 3,972,818
Fund Balance, beginning of year			17,272,656	
FUND BALANCE, END OF YEAR			\$ 17,725,770	

See independent auditors' report and note to budgetary comparison schedule.

CITY OF SPANISH FORT, ALABAMA

NOTE TO BUDGETARY COMPARISON SCHEDULE

SEPTEMBER 30, 2023

NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING

The City Council follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) Each September the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year. Line item budgets are used for administrative control. The level of control for the detailed budgets is at the function level.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) The budget is legally enacted through passage of a resolution.
- (4) Reports are submitted to the City Council showing approved budget and actual operations.
- (5) The Mayor is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that alter the total expenditures must be approved by the City Council.
- (6) Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

CITY OF SPANISH FORT, ALABAMA

SCHEDULES OF CHANGES IN THE NET PENSION LIABILITY

LAST 10 FISCAL YEARS ENDING SEPTEMBER 30

Total pension liability	2022	2021	2020
Service cost	\$ 389,499	\$ 191,457	\$ 173,590
Interest	535,835	404,944	387,902
Changes of benefit terms	5,341	180,162	-
Differences between expected and actual experience	329,479	398,287	(129,666)
Changes of assumptions	-	347,547	-
Benefit payments, including refunds of employee contributions	(391,178)	(224,767)	(253,437)
Transfer among employees	(34,669)	(54,564)	28,595
Net change in total pension liability	834,307	1,243,066	206,984
Total pension liability- beginning	6,614,460	5,371,394	5,164,410
Prior Fire Department liability from RSA included in City's after merger	773,540	-	-
Total pension liability- ending (a)	<u>\$ 8,222,307</u>	<u>\$ 6,614,460</u>	<u>\$ 5,371,394</u>
Plan fiduciary net position			
Contributions- employer	\$ 203,925	\$ 147,244	\$ 125,667
Contributions- member	244,507	150,917	152,200
Net investment income	(807,082)	1,035,379	250,086
Benefit payments, including refunds of employee	(391,178)	(224,767)	(253,437)
Transfers among employers	(34,669)	(54,564)	28,595
Net change in plan fiduciary net position	(784,497)	1,054,209	303,111
Plan net position- beginning	5,707,289	4,653,080	4,349,969
Prior Fire Department net position from RSA included in City's after merger	592,205	-	-
Plan net position- ending (b)	<u>\$ 5,514,997</u>	<u>\$ 5,707,289</u>	<u>\$ 4,653,080</u>
Net pension liability (asset)- ending (a) - (b)	\$ 2,707,310	\$ 907,171	\$ 718,314
Plan fiduciary net position as a percentage of the total pension liability	67.07%	86.29%	86.63%
Covered-employee payroll *	\$ 2,719,564	\$ 2,486,586	\$ 2,111,352
Net pension liability (asset) as a percentage of covered-employee payroll	99.55%	36.48%	34.02%

*Employer's covered payroll during the measurement period is the total covered payroll. For FY 2023 the measurement period is October 1, 2021 - September 30, 2022. GASB issued a Statement "Pension Issues" in March 2016 to redefine covered payroll for FY 2017.

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See independent auditors' report.

2019	2018	2017	2016	2015	2014
\$ 179,680	\$ 181,308	\$ 180,401	\$ 156,891	\$ 138,724	\$ 146,624
355,905	319,980	281,739	242,829	216,441	193,855
-	-	-	-	-	-
64,297	71,064	126,451	30,239	43,112	-
-	30,170	-	220,075	-	-
(188,000)	(74,716)	(72,633)	(83,882)	(52,971)	(63,336)
36,384	22,209	(21,485)	28,202		
448,266	550,015	494,473	594,354	345,306	277,143
4,716,144	4,166,129	3,671,656	3,077,302	2,731,996	2,454,853
-	-	-	-	-	-
<u>\$ 5,164,410</u>	<u>\$ 4,716,144</u>	<u>\$ 4,166,129</u>	<u>\$ 3,671,656</u>	<u>\$ 3,077,302</u>	<u>\$ 2,731,996</u>
\$ 120,746	\$ 105,373	\$ 116,650	\$ 106,559	\$ 96,150	\$ 91,797
212,621	141,459	197,979	104,143	88,741	83,111
106,627	335,818	388,331	262,967	28,538	244,167
(188,000)	(74,716)	(72,633)	(83,882)	(52,971)	(63,336)
36,384	22,209	(21,485)	28,202	9,237	-
288,378	530,143	608,842	417,989	169,695	355,739
4,061,591	3,531,448	2,922,606	2,504,617	2,334,922	1,979,183
-	-	-	-	-	-
<u>\$ 4,349,969</u>	<u>\$ 4,061,591</u>	<u>\$ 3,531,448</u>	<u>\$ 2,922,606</u>	<u>\$ 2,504,617</u>	<u>\$ 2,334,922</u>
\$ 814,441	\$ 654,553	\$ 634,681	\$ 749,050	\$ 572,685	\$ 397,074
84.23%	86.12%	84.77%	79.60%	81.39%	85.47%
\$ 1,957,253	\$ 1,892,593	\$ 1,860,752	\$ 1,824,951	\$ 1,562,554	\$ 1,562,554
41.61%	34.58%	34.11%	41.04%	36.65%	25.41%

CITY OF SPANISH FORT, ALABAMA

SCHEDULES OF EMPLOYER CONTRIBUTIONS

LAST 10 FISCAL YEARS ENDING SEPTEMBER 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution*	\$ 279,978	\$ 157,342	\$ 147,244	\$ 125,667	\$ 127,988	\$ 112,375	\$ 114,011	\$ 106,555	\$ 96,055
Contributions in relation to the actuarially determind contribution*	279,978	157,342	147,244	125,667	127,988	112,375	114,011	106,555	96,055
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll**	\$ 4,092,225	\$ 2,719,564	\$ 2,486,586	\$ 2,111,352	\$ 1,957,253	\$ 1,892,593	\$ 1,860,752	\$ 1,824,951	\$ 1,562,554
Contributions as a percentage of covered- employee payroll	6.84%	5.79%	5.92%	5.95%	6.54%	5.94%	6.13%	5.84%	6.15%

* The amount of employer contributions related to normal and accrued liability components of employer rate net of any refunds or error service payments. The Schedule of Employer Contributions is based on the 12-month period of the underlying financial statement.

**Employer's covered payroll for FY2023 is the total covered payroll for the 12-month period of the underlying financial statements.

NOTES TO SCHEDULE

Actuarially determined contribution rates are calculated as of September 30, three years prior to the end of the fiscal year in which contributions are reported. Contributions for the fiscal year 2023 were based on the September 30, 2020 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percent closed
Remaining amortization period	17.6 years
Asset valuation method	Five year smoothed market
Inflation	2.75%
Salary increases	3.25- 5.00 %, including inflation
Investment rate of return	7.70%, net of pension plan investment expense, including inflation

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

COMPLIANCE AND INTERNAL CONTROL SECTION



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Members
of the City Council
City of Spanish Fort, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Spanish Fort, Alabama, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Spanish Fort, Alabama's basic financial statements, and have issued our report thereon dated April 17, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Spanish Fort, Alabama's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Spanish Fort, Alabama's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Spanish Fort, Alabama's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Certified Public Accountants

April 17, 2024
Fairhope, Alabama

THE COOPERATIVE DISTRICT OF THE CITY OF
SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

GENERAL PURPOSE FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2023

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

GENERAL PURPOSE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Directors
Cooperative District of the
City of Spanish Fort
Highway 98 Public Facilities
Spanish Fort, Alabama

Opinions

We have audited the accompanying financial statements of the governmental activities of The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Cooperative District of the City of Spanish Fort – Highway 98 Public Facilities' ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Certified Public Accountants

April 17, 2024
Fairhope, Alabama

BASIC FINANCIAL STATEMENTS

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

ASSETS

Investments	\$ 1,236,260
Receivables	61,043
Capital assets, net	<u>15,398,010</u>
Total assets	<u><u>\$ 16,695,313</u></u>

LIABILITIES

Accrued expenses	\$ 544,364
Long-term liabilities	
Due within one year	425,829
Due in more than one year, net	<u>24,909,171</u>
Total liabilities	<u>25,879,364</u>

NET POSITION

Net investment in capital assets	(9,936,990)
Restricted for:	
Debt service	<u>752,939</u>
Total net position	<u>(9,184,051)</u>
Total liabilities and net position	<u><u>\$ 16,695,313</u></u>

See independent auditors' report and notes to the financial statements.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

REVENUES

Charges for services- district license fees	\$ 2,043,513
General revenues- investment earnings	41,325
Total revenues	<u>2,084,838</u>

GENERAL GOVERNMENTAL EXPENSES

Depreciation	472,869
General expenses	27,943
Interest expense	1,609,680
Total general governmental expenses	<u>2,110,492</u>

Change in net position	(25,654)
------------------------	----------

Net position, beginning of year	<u>(9,158,397)</u>
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Net position, end of year	<u><u>\$ (9,184,051)</u></u>
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See independent auditors' report and notes to the financial statements.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

FUND BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

ASSETS

Investments	\$ 1,236,260
Receivables	<u>61,043</u>

TOTAL ASSETS	<u>\$ 1,297,303</u>
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FUND BALANCES

Fund Balance - restricted for:	
Debt service	<u>\$ 1,297,303</u>

TOTAL FUND BALANCES	<u>\$ 1,297,303</u>
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See independent auditors' report and notes to the financial statements.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2023

Fund balances as reported on page 4	\$ 1,297,303
Net Position reported for governmental activities in the Statement of Net Position (page 2) are different from Fund Balances for governmental activities because:	
Capital assets used in governmental activities are financial resources and are not reported in fund financial financial statements	22,507,035
Depreciation is provided for the above capital assets in government-wide reporting, but not in fund financials statements	(7,109,025)
Long-term liabilities are not due and payable in the current period and are not reported in fund financial statements	(25,335,000)
Accrued interest payable is not due and payable in the current period and therefore not reported in fund financial statements	<u>(544,364)</u>
Net Position of Governmental Activities as reported on page 2	<u><u>\$ (9,184,051)</u></u>

See independent auditors' report and notes to the financial statements.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

REVENUES	
License fees	\$ 2,043,513
Interest income	41,325
Total revenues	<u>2,084,838</u>
EXPENDITURES	
General government	27,943
Debt service	
Principal	495,000
Interest	1,618,154
Total expenditures	<u>2,141,097</u>
EXCESS OF REVENUES OVER (UNDER)	
EXPENDITURES	(56,259)
NET CHANGE IN FUND BALANCES	(56,259)
Fund balances, beginning of year	<u>1,353,562</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,297,303</u>

See independent auditors' report and notes to the financial statements.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds, page 6 \$ (56,259)

Amounts reported for governmental activities in the Statement of Activities are different from the Statements of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation and amortization expense to allocate those expenditures over the life of the assets.

Depreciation (472,869)

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on long term debt 495,000

Accrued interest expense is not due and payable in the current period and therefore not reported in fund financial statements

8,474

Change in Net Position of Governmental Activities, page 3 \$ (25,654)

See independent auditors' report and notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cooperative District of the City of Spanish Fort- Highway 98 Public Facilities, (the District), was incorporated on March 9, 2007. The District operates under an agreement with The Spanish Fort Redevelopment Authority, (the Authority), and the City of Spanish Fort, Alabama. The Authority has a board of directors appointed by the Mayor of the City of Spanish Fort.

The District approved a percentage of certain taxes collected by the City in the Cooperative District to be remitted monthly from the City to the District (1.5% of sales taxes).

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to municipal governments. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The financial statements of the District have been prepared in conformity with the accounting principles generally accepted in the United States of America as specified by the Governmental Accounting Standards Board (GASB). In June 1999, GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the District prepares and presents financial information. The Statement was developed to make annual reports easier to understand and more useful to the people who use government financial information to make decisions.

B. BASIS OF PRESENTATION – GOVERNMENT-WIDE AND FUND LEVEL

The basic financial statements include government-wide and fund financial statements. The previous reporting model emphasized fund types, while the new model focuses on the District as a whole and major funds. Government-wide and fund financial statements categorize primary activities as governmental or business type.

Government-wide

Government-wide financial statements (statement of net position and statement of activities) report information on all activities of the District. The statement of net position, is (a) presented on a consolidated basis, and (b) reflects, full accrual accounting, which incorporates long-term assets and receivables as well as long-term debt and obligations. The statement of activities reflects the degree to which direct expenses are offset by program revenues and then presents general revenues (license fees and investment earnings) to support remaining direct and indirect expenses.

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Level

The governmental fund level financial statements are presented on a current financial resource and modified accrual basis of accounting. Since governmental fund level financial statements are presented on a different basis of accounting and measurement focus than governmental activities in the government-wide presentation, a summary is presented to explain adjustments necessary to reconcile fund level statements to the government-wide presentation.

A single General Fund is used to account for all revenues and expenditures applicable to the general operations of the District.

C. CAPITAL ASSETS

In government-wide reporting, all capital assets are reported as capital assets. The District has not established a minimum capitalization threshold at this time. Depreciation is provided on all capital assets at the government-wide level.

In fund level reporting, capital assets are reported as expenditures by governmental funds.

Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation.

All assets relating to the construction in the District are considered assets of the District. The Warrant documents specifically state that all infrastructure be maintained by the District, thus giving full ownership of those assets to the District.

Depreciation is allocated as an expense in the Statement of Activities (government-wide level) and accumulated depreciation is reflected in the Statement of Net Position (government-wide level). Depreciation has been provided over the estimated useful lives using the straight-line rates as follows:

Streets and Drainage	40 years
Electrical Components	40 years
Landscaping	15 years
Traffic Equipment	15 years

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (current and noncurrent) are included in the statement of net position and the operating statements present the changes in total net position. Accrual basis accounting recognizes revenues when earned and expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are presented using current financial resources measurement focus and are accounted for under the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, when they become both "measurable" and "available" to finance expenditures of the current period. License fees collected by an intermediary are considered "measurable" when in the hand of the intermediary collecting governments and may be recognized as revenue at that time. Expenditures other than interest on general long-term debt are recorded at the time liabilities are incurred. Revenues susceptible to accrual are those which are measurable and available to finance expenditures of the current period.

E. IMPACT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Recently Issued and Adopted Accounting Principles

GASB Statement No. 86, *Subscription-Based Information Technology Arrangements*, was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, (3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) note disclosures regarding a SBITA. The requirements of GASB Statement No. 96 are effective for the fiscal year 2023. The District implemented GASB 96 in fiscal year 2023 with no significant impact to its financial statements.

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued Accounting Principles

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62, was issued to define *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes, along with the accounting, reporting, and disclosures relating to these changes. The requirements of GASB Statement No. 100 are effective for the reporting periods beginning after June 15, 2023. The District is currently evaluating the impact that this statement may have on its financial statements.

F. DEBT ISSUE COST

In the government-wide financial statements, bond discounts and premiums are deferred and amortized over the term of the bonds using the bonds outstanding method. Bond discounts and premiums are presented as a reduction or addition to the face amount of the bonds payable whereas issuance costs are expensed as incurred. Deferred losses associated with the issuance of long-term debt are presented as Deferred Outflows of Resources and are amortized on the straight-line method over the term of the bond.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. NET POSITION AND EQUITY CLASSIFICATIONS

Government-wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) the District's own laws through its enabling legislation and other provisions of its laws and regulations.
- Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund equity of the governmental fund financial statements is classified as fund balance.

Fund balance is classified into one of the following four components:

- Restricted fund balance - Consists of fund balances with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) the District's own laws through its enabling legislation and other provisions of its laws and regulations.
- Committed fund balance - Consists of fund balances that are useable only for specific purposes by formal action of the government's highest level of decision making authority. The District's highest level of decision making lies with the board. In order to establish, modify or rescind a fund balance commitment, the board must pass a law by formal action committing the funds, by passage of a resolution.
- Assigned fund balance - Consists of fund balances that are intended to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by (1) the governing body itself, or (2) a subordinate high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. The District has the power to assign fund balance amounts to specific purposes. The District must vote to grant authorization of assigned fund balances to specific purposes.
- Unassigned fund balance - All other fund balances that do not meet the definition of "restricted, committed or assigned fund balances."

The District considers restricted fund balances to have been spent when both restricted and unrestricted fund balances are available. Also, the District considers assigned and committed fund balances to have been spent when unassigned or unrestricted amounts are available.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 2 CAPITAL ASSETS

Changes in the District's capital assets are as follows at September 30, 2023:

<u>Governmental Activities</u>	<u>Balance 10/1/22</u>	<u>Additions</u>	<u>Reclassifications/ Retirements</u>	<u>Balance 9/30/23</u>
Capital assets not subject to depreciation				
Land	\$ 3,592,293	\$ -	\$ -	\$ 3,592,293
Capital assets subject to depreciation				
Infrastructure	18,914,742	-	-	18,914,742
Less accumulated depreciation				
Infrastructure	<u>(6,636,156)</u>	<u>(472,869)</u>	<u>-</u>	<u>(7,109,025)</u>
Capital assets, net	<u>\$ 15,870,879</u>	<u>\$ (472,869)</u>	<u>\$ -</u>	<u>\$ 15,398,010</u>
Depreciation was charged to governmental activities as follows:				
General government				<u>\$ 472,869</u>

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 3 LONG TERM DEBT

The District has the following general obligation debt outstanding at September 30, 2023:

Public Improvement Revenue Bond, Series 2018
(\$27,170,000) dated October 30, 2018, interest rate
of 6.30%, payable semi-annually, principal payable
December 1, 2019 through December 1, 2048 \$ 25,335,000

The changes in general long term debt during the fiscal year were:

	Balance 10/1/22	Additions	Reductions	Balance 9/30/23	Due within One Year
General Obligation Warrants	<u>\$ 25,830,000</u>	<u>\$ -</u>	<u>\$ 495,000</u>	<u>\$ 25,335,000</u>	<u>\$ 425,829</u>

Maturities of long term debt including estimated interest are:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 425,829	\$ 1,612,992	\$ 2,038,821
2025	453,078	1,585,742	2,038,820
2026	482,072	1,556,748	2,038,820
2027	512,921	1,525,899	2,038,820
2028	545,744	1,493,077	2,038,821
2029-2033	3,299,467	7,093,076	10,392,543
2034-2038	4,499,208	5,965,492	10,464,700
2039-2043	6,135,196	4,427,898	10,563,094
2044-2048	8,366,055	2,331,210	10,697,265
2049	615,430	31,131	646,561
Total	<u>\$ 25,335,000</u>	<u>\$ 27,623,265</u>	<u>\$ 52,958,265</u>

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 4 DEPOSIT AND INVESTMENT RISK

At September 30, 2023, the District had investments in U.S. Treasury money market mutual funds through its trustee agreement for debt service. The fair value of the investments as of September 30, 2023 was \$1,236,260.

Investment Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes authorize the District's investments. The District is authorized to invest in U.S. Government obligations and its agencies or instrumentalities; direct obligations of the state, SEC registered mutual funds holding like securities. The District has no investment policy that further limits investment choices. The District's mutual fund investments were rated AAA by Standard & Poor's.

Custodial Credit Risk - The District may participate in the Security for Alabama Funds Enhancement (SAFE) Program, a multiple financial institution collateral pool, administered by the State of Alabama. The program, by law, provides administration of pledged collateral coverage for all governments and agencies in the state and requires qualified financial institutions to provide collateral to the administrator adequate to secure all deposits of public funds in that financial institution. The State guarantees deposits identified as "public funds" will be adequately secured by insurance or collateral. Any collateral shortages of one financial institution are assessed to other member financial institutions.

NOTE 5 FAIR VALUE DISCLOSURES

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation input used to measure as asset's fair value. Level 1 inputs are quoted prices in the active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at September 30, 2023:

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 98 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 5 FAIR VALUE DISCLOSURES (CONTINUED)

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities:				
U.S. Treasuries Money Market	\$ 1,236,260	\$ 1,236,260	\$ -	\$ -
	<u>\$ 1,236,260</u>	<u>\$ 1,236,260</u>	<u>\$ -</u>	<u>\$ -</u>

Debt securities categorized as Level 1 are based on prices quoted in active markets for those securities. There are no Level 2 or 3 investments.

NOTE 6 SUBSEQUENT EVENTS

The District board has evaluated subsequent events through April 17, 2024, the date which the financial statements were available to be issued. There were no material subsequent events identified which require disclosure at September 30, 2023.

THE COOPERATIVE DISTRICT OF THE CITY OF
SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

GENERAL PURPOSE FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2023

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

GENERAL PURPOSE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Directors
Cooperative District of the
City of Spanish Fort
Highway 181 Public Facilities
Spanish Fort, Alabama

Opinions

We have audited the accompanying financial statements of the governmental activities of The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Cooperative District of the City of Spanish Fort – Highway 181 Public Facilities' ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Certified Public Accountants

April 17, 2024
Fairhope, Alabama

BASIC FINANCIAL STATEMENTS

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

ASSETS

Investments	\$ 1,939,092
Receivable	123,375
Capital assets, net	<u>11,740,700</u>
Total assets	<u><u>\$ 13,803,167</u></u>

NET POSITION

Net investment in capital assets	\$ 11,740,700
Unrestricted	<u>2,062,467</u>
Total net position	<u><u>\$ 13,803,167</u></u>

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

REVENUES

Charges for services- district license fees	\$ 1,629,931
Interest	69,424
Total revenues	<u>1,699,355</u>

GENERAL GOVERNMENTAL EXPENSES

Depreciation	313,969
Trustee and professional fees	8,118
General expenses	647
Total general governmental expenses	<u>322,734</u>

Change in net position	1,376,621
------------------------	-----------

Net position, beginning of year	<u>12,426,546</u>
---------------------------------	-------------------

Net position, end of year	<u><u>\$ 13,803,167</u></u>
----------------------------------	-----------------------------

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

FUND BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

ASSETS

Investments	\$ 1,939,092
Receivables	<u>123,375</u>

TOTAL ASSETS

\$ 2,062,467

FUND BALANCES

Fund Balance - unassigned	<u>\$ 2,062,467</u>
---------------------------	---------------------

TOTAL FUND BALANCES

\$ 2,062,467

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2023

Fund balances as reported on page 4	\$ 2,062,467
Net Position reported for governmental activities in the Statement of Net Position (page 2) are different from Fund Balances for governmental activities because:	
Capital assets used in governmental activities are financial resources and are not reported in fund financial financial statements	18,859,053
Depreciation is provided for the above capital assets in government-wide reporting, but not in fund financial statements	<u>(7,118,353)</u>
Net Position of Governmental Activities as reported on page 2	<u><u>\$ 13,803,167</u></u>

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

REVENUES

License fees	\$ 1,629,931
Interest	69,424
Total Revenue	<u>1,699,355</u>

EXPENDITURES

Capital outlay	3,233,004
Utility expense	647
General government	8,118
Total expenditures	<u>3,241,769</u>

NET CHANGE IN FUND BALANCES (1,542,414)

Fund balances, beginning of year 3,604,881

FUND BALANCES, END OF YEAR \$ 2,062,467

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds, page 6	\$ (1,542,414)
---	-----------------------

Amounts reported for governmental activities in the Statement of Activities
are different from the Statements of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds because:

Governmental funds report capital outlays as expenditures while governmental
activities report depreciation and amortization expense to allocate those
expenditures over the life of the assets.

Capital outlays	3,233,004
Depreciation	<u>(313,969)</u>

Change in Net Position of Governmental Activities, page 3	<u><u>\$ 1,376,621</u></u>
--	-----------------------------------

NOTES TO THE FINANCIAL STATEMENTS

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cooperative District of the City of Spanish Fort - Highway 181 Public Facilities, (the District), was incorporated on July 31, 2003. The District operates under an agreement with The Commercial Development Authority of the City of Spanish Fort, (the Authority), and the City of Spanish Fort, Alabama. The Authority has a board of directors appointed by the Mayor of the City of Spanish Fort.

The District approved a percentage of certain taxes collected by the City in the Cooperative District to be remitted monthly from the City to the District (1.5% of sales taxes).

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to municipal governments. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The financial statements of the District have been prepared in conformity with the accounting principles generally accepted in the United States of America as specified by the Governmental Accounting Standards Board (GASB). In June 1999, GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the District prepares and presents financial information. The Statement was developed to make annual reports easier to understand and more useful to the people who use government financial information to make decisions.

B. BASIS OF PRESENTATION – GOVERNMENT-WIDE AND FUND LEVEL

The basic financial statements include government-wide and fund financial statements. The previous reporting model emphasized fund types, while the new model focuses on the District as a whole and major funds. Government-wide and fund financial statements categorize primary activities as governmental or business type.

Government-wide

Government-wide financial statements (statement of net position and statement of activities) report information on all activities of the District. The statement of net position, is (a) presented on a consolidated basis, and (b) reflects, full accrual accounting, which incorporates long-term assets and receivables as well as long-term debt and obligations. The statement of activities reflects the degree to which direct expenses are offset by program revenues and then presents general revenues (license fees and investment earnings) to support remaining direct and indirect expenses.

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Level

The governmental fund level financial statements are presented on a current financial resource and modified accrual basis of accounting. Since governmental fund level financial statements are presented on a different basis of accounting and measurement focus than governmental activities in the government-wide presentation, a summary is presented to explain adjustments necessary to reconcile fund level statements to the government-wide presentation.

A single General Fund is used to account for all revenues and expenditures applicable to the general operations of the District.

C. CAPITAL ASSETS

In government-wide reporting, all capital assets are reported as capital assets. The District has not established a minimum capitalization threshold at this time. Depreciation is provided on all capital assets at the government-wide level.

In fund level reporting, capital assets are reported as expenditures by governmental funds.

Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation.

All assets relating to the construction in the District are considered assets of the District. The Warrant documents specifically state that all infrastructure be maintained by the District, thus giving full ownership of those assets to the District. All payments made by the City for those assets have been treated as contributions to the District.

Depreciation is allocated as an expense in the Statement of Activities (government-wide level) and accumulated depreciation is reflected in the Statement of Net Position (government-wide level). Depreciation has been provided over the estimated useful lives using the straight line rates as follows:

Streets and Drainage	40 years
Electrical Components	40 years
Landscaping	15 years
Traffic Equipment	15 years

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (current and noncurrent) are included in the statement of net position and the operating statements present the changes in total net position. Accrual basis accounting recognizes revenues when earned and expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are presented using current financial resources measurement focus and are accounted for under the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, when they become both "measurable" and "available" to finance expenditures of the current period. License fees collected by an intermediary are considered "measurable" when in the hand of the intermediary collecting governments and may be recognized as revenue at that time. Expenditures other than interest on general long-term debt are recorded at the time liabilities are incurred. Revenues susceptible to accrual are those which are measurable and available to finance expenditures of the current period.

E. IMPACT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Recently Issued and Adopted Accounting Principles

GASB Statement No. 86, *Subscription-Based Information Technology Arrangements*, was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, (3) provide the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) note disclosures regarding a SBITA. The requirements of GASB Statement No. 96 are effective for the fiscal year 2023. The District implemented GASB 96 in fiscal year 2023 with no significant impact to its financial statements.

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued Accounting Principles

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62, was issued to define *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes, along with the accounting, reporting, and disclosures relating to these changes. The requirements of GASB Statement No. 100 are effective for the reporting periods beginning after June 15, 2023. The District is currently evaluating the impact that this statement may have on its financial statements.

F. DEBT ISSUE COST

In the government-wide financial statements, bond discounts and premiums are deferred and amortized over the term of the bonds using the bonds outstanding method. Bond discounts and premiums are presented as a reduction or addition to the face amount of the bonds payable whereas issuance costs are expensed as incurred. Deferred losses associated with the issuance of long-term debt are presented as Deferred Outflows of Resources and are amortized on the straight-line method over the term of the bond.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. NET POSITION AND EQUITY CLASSIFICATIONS

Government-wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) the District's own laws through its enabling legislation and other provisions of its laws and regulations.
- Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund equity of the governmental fund financial statements is classified as fund balance.

Fund balance is classified into one of the following four components:

- Restricted fund balance - Consists of fund balances with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) the District's own laws through its enabling legislation and other provisions of its laws and regulations.
- Committed fund balance - Consists of fund balances that are useable only for specific purposes by formal action of the government's highest level of decision making authority. The District's highest level of decision making lies with the board. In order to establish, modify or rescind a fund balance commitment, the board must pass a law by formal action committing the funds, by passage of a resolution.
- Assigned fund balance - Consists of fund balances that are intended to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by (1) the governing body itself, or (2) a subordinate high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. The District has the power to assign fund balance amounts to specific purposes. The District must vote to grant authorization of assigned fund balances to specific purposes.
- Unassigned fund balance - All other fund balances that do not meet the definition of "restricted, committed or assigned fund balances."

The District considers restricted fund balances to have been spent when both restricted and unrestricted fund balances are available. Also, the District considers assigned and committed fund balances to have been spent when unassigned or unrestricted amounts are available.

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 2 CAPITAL ASSETS

Changes in the District's capital assets are as follows at September 30, 2023:

<u>Governmental Activities</u>	<u>Balance 10/1/22</u>	<u>Additions</u>	<u>Reclassifications/ Retirements</u>	<u>Balance 9/30/23</u>
Capital assets not subject to depreciation				
Land	\$ 1,121,358	\$ -	\$ -	\$ 1,121,358
Construction in progress	792,982	3,233,004	-	4,025,986
Capital assets not depreciated	<u>1,914,340</u>	<u>3,233,004</u>	<u>-</u>	<u>5,147,344</u>
Capital assets subject to depreciation				
Electrical	653,340	-	-	653,340
Landscape	1,070,000	-	-	1,070,000
Streets and drainage	11,905,435	-	-	11,905,435
Traffic equipment	82,934	-	-	82,934
Capital assets subject to depreciation at cost	<u>13,711,709</u>	<u>-</u>	<u>-</u>	<u>13,711,709</u>
Less accumulated depreciation for:				
Electrical	(294,006)	(16,333)	-	(310,339)
Landscape	(1,069,998)	-	-	(1,069,998)
Streets and drainage	(5,357,446)	(297,636)	-	(5,655,082)
Traffic equipment	(82,934)	-	-	(82,934)
Total accumulated depreciation	<u>(6,804,384)</u>	<u>(313,969)</u>	<u>-</u>	<u>(7,118,353)</u>
Capital assets subject to depreciation, net	<u>6,907,325</u>	<u>(313,969)</u>	<u>-</u>	<u>6,593,356</u>
 Total capital assets, net	 <u>\$ 8,821,665</u>	 <u>\$ 2,919,035</u>	 <u>\$ -</u>	 <u>\$ 11,740,700</u>
 Depreciation was charged to governmental activities as follows:				
General Government				<u>\$ 313,969</u>

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 3 DEPOSIT AND INVESTMENT RISK

At September 30, 2023, the District had investments in U. S. Treasury money market mutual funds through its trustee agreement for debt reserve and sinking funds. The fair value was \$1,939,092.

Investment Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes authorize the District's investments. The District is authorized to invest in U.S. Government obligations and its agencies or instrumentalities; direct obligations of the state, SEC registered mutual funds holding like securities. The District has no investment policy that further limits investment choices. The District's mutual fund investments were rated AAA by Standard & Poor's.

Custodial Credit Risk - The District may participate in the Security for Alabama Funds Enhancement (SAFE) Program, a multiple financial institution collateral pool, administered by the State of Alabama. The program, by law, provides administration of pledged collateral coverage for all governments and agencies in the state and requires qualified financial institutions to provide collateral to the administrator adequate to secure all deposits of public funds in that financial institution. The State guarantees deposits identified as "public funds" will be adequately secured by insurance or collateral. Any collateral shortages of one financial institution are assessed to other member financial institutions.

NOTE 4 FAIR VALUE DISCLOSURES

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation input used to measure as asset's fair value. Level 1 inputs are quoted prices in the active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at September 30, 2023:

(continued)

THE COOPERATIVE DISTRICT OF THE
CITY OF SPANISH FORT- HIGHWAY 181 PUBLIC FACILITIES

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 4 FAIR VALUE DISCLOSURES (CONTINUED)

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities:				
U.S. Treasuries Money Market	\$ 1,939,092	\$ 1,939,092	\$ -	\$ -
	<u>\$ 1,939,092</u>	<u>\$ 1,939,092</u>	<u>\$ -</u>	<u>\$ -</u>

Debt securities categorized as Level 1 are based on prices quoted in active markets for those securities. There are no Level 2 or 3 investments.

NOTE 5 SUBSEQUENT EVENTS

The District board has evaluated subsequent events through the date which the financial statements were available to be issued. There were no material subsequent events which require disclosure at September 30, 2023.

ORDINANCE NO. 666-2024

AN ORDINANCE ADOPTING BALDWIN COUNTY 9-1-1 GIS/ADDRESSING OFFICE STREET NAME STANDARDS AND ADDRESSING STANDARDS WITHIN THE CITY OF SPANISH FORT, ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. The City of Spanish Fort, Alabama, hereby adopts the Baldwin County 9-1-1 GIS/Addressing Office Addressing Standards as they currently exist and as the same may be modified from time to time by the Baldwin County 9-1-1 GIS/Addressing Office in order to maintain a uniform system of building numbers for all service locations requiring an address.

The City of Spanish Fort, Alabama shall comply with the Baldwin County 9-1-1 GIS/Addressing Office Addressing Standards, unless otherwise provided by the City Council by amendment to this Ordinance. A current copy of said standards is attached as Exhibit 1.

Baldwin County 9-1-1 GIS/Addressing Office will be the authority on making the final decisions on addressing in the best interest of emergency response.

SECTION 2. The City of Spanish Fort, Alabama, hereby adopts the Baldwin County 9-1-1 GIS/Addressing Office Street Name Standards as they currently exist and as the same may be modified from time to time by the Baldwin County 9-1-1 GIS/Addressing Office in order to maintain a uniform system of building numbers for all service locations requiring an address.

The City of Spanish Fort, Alabama shall comply with the Baldwin County 9-1-1 GIS/Addressing Office Street Name Standards, unless otherwise provided by the City Council by amendment to this Ordinance. A copy of the standards is attached as Exhibit 2.

Baldwin County 9-1-1 GIS/Addressing Office will be the authority on making the final decisions on the street names in the best interest of emergency response.

SECTION 3. Repealer Clause.

Any ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 4. Severability Clause.

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 5. Effective Date.

This Ordinance shall become effective upon its adoption or as otherwise required by state law.

ADOPTED AND APPROVED this ____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

Exhibit 1



Baldwin County 9-1-1 GIS/Addressing Office Addressing Standards

9/19/2023

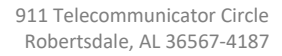
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Baldwin County 9-1-1 Addressing Standards

Introduction

Service addresses are assigned by the local addressing authority.

1985-1987: The Emergency Communication District (Baldwin County 9-1-1) was established pursuant to Legislative Act No. 84-369, its governing body was established, decisions were made as to the type of addressing system to be used for the unincorporated areas of the county, an individual was awarded the contract to do the initial addressing and road naming, paper and mylar copies of 1986 Ad Valorem tax ownership maps were prepared by Blueline Reprographics of Mobile with address number gridlines, addresses were assigned to structures listed in the county tax records as of 1986, and address cards with the new structure addresses were mailed to the county property-owners-of-record. Some municipalities kept their existing addressing systems.

Spring 1988: Responsibility for new address assignments and any other functions related to rural addressing was turned over to the County Building Official. Number assignments, resolution of problems, road naming and all address-related topics remained the responsibility of the Building Department until June 23, 1994, when the Baldwin County 9-1-1 took over many of the duties. Responsibility for road signs, both creation of and proper posting, was turned over to the County Engineer.

June 1994 to the present: Baldwin County 9-1-1 has been responsible for most aspects of the county rural addressing program, as ordered in the County Commission Resolution #94-28, amended in May 1995 by Resolution #95-34. As of January 2021, the Baldwin County 9-1-1 manages the County Road Naming for Unincorporated areas by Resolution #2021-043-Amending Resolution #2017-36 relating to Roads/Streets and have revised BCC Policy #4.3-Road Name Policy. Baldwin County 9-1-1 also addresses the following:

- Town of Elberta
- Town of Magnolia Springs
- Town of Silverhill
- City of Spanish Fort
- Town of Perdido Beach

Baldwin County 9-1-1 GIS/Addressing office follows the National Emergency Number Associations (NENA) GIS and Addressing standards and stores its addressing data following NENA's GIS Data Model and Civic Location Data Exchange Format (CLDXF) for Next Generation 9-1-1 compliance. Applying addressing standards allows for a more consistent assignment of addresses for structures and properties. Addressing standards help reduce the amount of time dedicated to assigning addresses, manage customer and staff expectations, and prevent inconsistencies within the addressing database.

This document is designed as a reference and serves to provide office staff, developers, and property owners the addressing standards for residential properties, commercial properties, and other situations in which an address is necessary for emergency response and public safety.



Addressing Concepts

Address Numbering

Addresses for structures will be comprised of a numerical House Identifier (the house number) followed by the combined street identifier. The House Identifier or House Number will be comprised of Arabic numerals, 1, 2, 3, 4, 5, 6, 7, 8, 9 and 0. All ten numerals will be applied in accordance with a structure's location along a block range. Baldwin County follows a grid format address schema. The 0,0 point starts at Fort Morgan and travels north and east from that point, meaning numbers will increase from that point as shown in **Figure 10** in the Figures section. The (0,0) starting point in municipalities varies depending on the municipality. *Refer to the Annex section for additional information on municipal addressing.*

Even House Numbering: Main house numbers ending in an even number (0, 2, 4, 6, and 8) are generally used on the south side and east side of streets.

Odd House Numbering: Main house numbers ending in an odd number (1, 3, 5, 7, and 9) are generally used on the north side and west side of streets.

Additional refinement for locating a residence or business may be provided by assignment of a specific identifier for a building, unit, or suite. These identifiers may be comprised of letters, numbers, or a combination, as described in the body of this document.

Site Address Identification

Building code requires that numbers be posted on the house visible from the street or road fronting the property. House numbers are checked during final inspection by the County or Municipal Building Department staff. It will be up to the local jurisdiction to enforce that house numbers are posted and visible from the street. Check with local Homeowner Associations (HOA's) for further house numbering requirements within some specific communities.

Address identification (ICC IRC R319.1 2021 version): Buildings shall be provided with *approved* address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property. Address identification characters shall contrast with their background. Address numbers shall be Arabic numbers or alphabetical letters. Numbers shall not be spelled out. Each character shall be not less than 4 inches (102 mm) in height with a stroke width of not less than 0.5 inch (12.7 mm). Where required by the fire code official, address identification shall be provided in additional *approved* locations to facilitate emergency response. Where access is by means of a private road and the building address cannot be viewed from the public way, a monument, pole or other sign or means shall be used to identify the structure. Address identification shall be maintained.

Building and Unit Standards

The GIS/Addressing Office uses a standardized Building and Unit numbering system for the following:

- Apartment Complexes
- Condominium Complexes (*See also: Pseudo Subdivision and Private Drive Naming Criteria*)
- Office Buildings and High-rises (Residential and Commercial)
- Shopping Centers
- Mobile Home Parks (case by case)
- RV Parks (case by case)
- Boat Slips (case by case)



This Building and Unit numbering standard prevents the duplication of unit numbering on a property and helps to clearly identify the building number, floor number, and suite number for an office or living space or lot numbers for mobile home or RV parks. This standard also prevents using the same number for both the building and the unit (Incorrect: Building #1 Unit #1). Each individual suite within a complex (e.g. shopping mall, industrial center) shall have their suite number displayed on the front door or adjacent to the door. Buildings and Units/Suites, for the structure types listed above, will be represented using numeric designators only. No stand-alone letter designators (A, B, C, etc.) are to be used for these residential projects – apartments, condominium complexes, and residential buildings and high-rises. There may be some units that have letter designations for units, and these are grandfathered in, however if they appear to pose a public safety problem then the GIS/Addressing Office holds the right to change them if necessary.

Building designations are used when there are multiple structures on a parcel, lot, or site.

Unit designations are used when there are multiple addressable spaces within a residential building. The term "Unit" is used by default with the GIS/Addressing Office for residential units and is synonymous with "apartment", etc.

Suite designations are used when there are multiple addressable spaces within a commercial building. The term "Suite" is used by default with the GIS/Addressing Office for commercial units and is synonymous with "office", etc.

If you have or operate a MLTS phone system that was installed or had a software update post February 2018, please ensure you're compliant with Kari's Law. If your phone system is programmable then regardless of the date of installation, you must comply with Kari's Law.

In August 2019, the FCC Commission adopted rules implementing two federal laws that strengthen emergency calling: Kari's Law and Section 506 of RAY BAUM'S Act.

<https://www.fcc.gov/mlts-911-requirements>

<https://www.ecfr.gov/current/title-47/chapter-I/subchapter-A/part-9>

The Building and Unit standard is explained in **Figure 1** and **Figure 2** in the *Figures* section of this document.

Distance between Structures/Lots and Address Assignment

Addressing schema is based upon distance, whereas every 5.28 ft (1 mile=5,280 feet) is a potential new address, and each 1,000 numbers equals a mile. This allows for 500 even numbers, and 500 odd numbers in a 1-mile segment of a road centerline.

The GIS/Addressing Office reserves the right to assign addresses by an increment that is consistent with the subdivision being addressed or existing neighboring plans.

Fraction Addressing - Residential

In older parts of Baldwin County, fraction addressing exists. When adding new addresses to these areas, each request will be reviewed on a case by case basis. Possible addressing assignments include:

- A whole address (if current addressing allows for it).
- A building at an existing address (fraction or whole address).
- An address based on the re-addressing of a few structures or the entire block.

Address Changes

A change of address may be initiated by a property owner, municipal entity, a public safety agency, or by the GIS/Addressing Office. An address change occurs if or when an address poses an emergency service



response delay for the property owner or surrounding neighbors. If the existing address meets one or more of the following criteria, an address change may be initiated:

1. Out-of-sequence with the neighboring addresses.
2. An odd address on the even side of the street.
3. An even address on the odd side of the street.
4. A duplicate address.
5. Property is incorrectly using an address assigned to another property.
6. Property is accessed from a different street than the address in use.
7. There is no space between house numbers for forthcoming development.
8. The street name has changed, or an easement has been named.
9. Unapproved number being used.
10. Fractional addresses (such as 1/2), and alphanumeric (such as A, B, C)
11. Street names that are duplicates or sound alike.
12. Rural box numbers.
13. Numbers improperly affixed, illegible, unclear, obstructed, or not visible.
14. Condominium or apartment complex Unit/Suite numbers are causing confusion for public safety response.

All address changes are reviewed by the GIS/Addressing office prior to authorizing the address change.

If the address change is to correct one of the above addressing issues or is initiated by the GIS/Addressing Office staff, a fee will not be charged.

Property owners may request a change of address to their existing valid address, as long as the new address meets the addressing standards outlined in this document. The GIS/Addressing office can deny a request to change an address for the following reasons:

1. The request conflicts with the Baldwin County Addressing Standards.
2. There is no space between the house numbers to accommodate the request.
3. The property's address has been changed by the current property owner, within the last year.

All customer-initiated address changes are reviewed by the GIS/Addressing Office prior to approval and processing.

Exemptions

The exemption process exempts the property owner(s) from the rules & regulations of an actual subdivision. So anytime someone divides property in the county, whether incorporated or unincorporated, they must contact the county or city (if within city limits) to apply for an exemption. Some cities require a plat to be submitted. The County Planning Department is a good starting point if you are unsure. Some areas may be in unincorporated areas but fall inside the city planning jurisdiction. Bay Minette and Magnolia Springs are two municipalities that do their own exemptions within their Extra-Territorial Jurisdiction (ETJ) and do not require you to go through County for approval. Failing to follow this process could lead to fines for the property owner(s) by your Authority Having Jurisdiction (AHJ).

A copy of the approved letter with a diagram of the divisions is required to be sent to GIS/Addressing for address assignment.



(Property owners have always been required to complete the exemption process before applying for an address because we address off the driveway location (in most cases). If the property is being divided, the driveway location could be misunderstood if we can't see the property lines as the owner(s) know them to be.)

Streets

Street identifiers will be at minimum, a street name followed or preceded by a street type. Directional prefixes may be applied if a street crosses the center axis of a divide within a jurisdiction, to avoid assignment of duplicate addresses or house numbers. The street name and type may be followed by post-directional indicators, which indicate the route of traffic for certain types of highways or access roads. Below are listed various types of streets which may or may not be named. See the *Baldwin County Street Name Standards* (link in **Appendix B**) for more information.

Important: Any document or map meeting any of the following criteria should be reviewed by the GIS/Addressing office before Planning approval or recording in the Office of Probate: depicting property layout with roads/drives, or within site planning, or drawings, or plats, or PUDs, or showing easements, ROWs, public or private roads/drives, or multi-unit complexes, or business suite numbers, or apartments, or multi-residential commercial, or containing any unit/suite information.

Dedicated Right of Way (ROW)

These are streets which have been either dedicated by a recorded subdivision plat or which have been accepted for maintenance and upkeep by a Municipality or by the County if located outside a municipal jurisdiction. Dedicated Rights of Way make up the majority of named streets.

Freeways and Service Roads

If the property's access opens onto the service road, the address will be assigned from the service road, based on the structure's location along the street range. If the access opens directly onto the freeway or expressway, the address will be assigned from the freeway or expressway based on the structure's location along the street range. *Note:* The same address whole number should not exist both on the service road and the freeway/express way.

Correct: 1234 Baldwin Beach Express NB and 1236 Baldwin Beach Express SVRD

Incorrect: 1234 Baldwin Beach Express NB (freeway) and 1234 Baldwin Beach Express SVRD (service road)

Private Drive/Access Easement Naming Criteria

In order to name a private driveway or an access easement, one of the following criteria must be met:

- A plan to build a minimum of three primary residential structures.
- Drive is 800 ft or greater in length and the dwelling is hard to see from the main road.
- Multiple properties abutting the easement.

Named private driveways will be assigned an address range and structures along the private driveway or easement will be assigned house numbers consistent with the address range assigned to the private drive.



If the access easement does not meet the Private Drive/Easement Naming Criteria, the easement itself will be assigned an address based on the access location along the street range, and all structures accessed off the easement will be assigned a separate building number.

The GIS/Addressing Office will review all requests to name private driveways and access easements. Any proposal to name a driveway, easement, private street, or dedicated street must adhere to the GIS/Addressing Office *Baldwin County Street Name Standards* (link in **Appendix B**) or follow municipal resolutions or ordinances. This street class shall have a blue street sign with white lettering.

Pseudo Subdivision and Private Driveways Naming Criteria

Pseudo Subdivisions (i.e. Mobile home communities, RV parks, residential/commercial site plans) have private driveways that mimic a street-like network. Often times it is more effective to name and assign a street range to the private driveway and address the structures with individual addresses, similar to a recorded subdivision. In order to be classified as a Pseudo Subdivision, and have individual house numbers assigned to structures, the following criteria must be met:

1. Has a minimum of three structures (commercial or residential).

The GIS/Addressing Office will review all requests to name private driveways and access easements. Any named driveway, easement, private street, or dedicated street must adhere to the GIS/Addressing Office *Baldwin County Street Name Standards* (link in **Appendix B**).

When to name an Access Easement

The GIS/Addressing Office may recommend, during subdivision and site plan review, that an access easement be named if it meets the Private Driveway Naming Criteria and will help facilitate emergency response.

Alleys

Alleys are unnamed accesses and will not be assigned a street name. Structures only accessible by an alley will be reviewed on a case by case basis. Possible address assignments include:

- Addressed by the front door.
- An address off the closest intersecting street.
- A unit off the main property address.
- A unit off an address on the closest intersecting street.

Addressing Standards

Apartment Complexes

The GIS/Addressing Office uses a standard building and unit numbering schema for apartment addressing. See **Figure 2** in the *Figures* section of this document for assigning building numbers and units to properties.

Building, Stand-alone

Typically when there is one building located on a single parcel/lot/site, the address is assigned by the driveway access but please refer to your jurisdictions Annex for possible exceptions (Example: the City of Foley currently uses the front door location to assign street name and numbers.)



Campus Addressing – University

The addressing schema for new university campuses and additions to older campuses will be reviewed on a case-by-case basis by GIS/Addressing personnel and responding agencies. Other environments which may be considered for the Campus Addressing solution are multi-building, multi-access medical centers, Church sites, and large business parks.

Commercial Site – Single Building

For stand-alone commercial structures (not part of a larger commercial site and not on a corner) the address will be based on entrance access along the street range. If multiple units exist in the building, the Building and Unit standards shall apply.

For stand-alone commercial structures (not part of a larger commercial site and located on a corner lot) with the front entrance off one street and the driveway entrance off another, efforts will be made to assign the address off the major arterial unless it poses an emergency issue. If multiple units exist in the building, the Building and Unit standards shall apply.

The Building and Unit standard for single structure commercial sites is explained in **Figure 1** in the *Figures* section of this document

See also: Downtown Mixed-use Development, Mixed-use Development, Shopping Mall-Enclosed, Street level Mixed-use, and Strip Malls

Commercial Site – Multiple Buildings

For a commercial site with multiple buildings, a single main address will be assigned, based on the entrance access along the street range, with building numbers for each separate building. If multiple units exist within each building, the Building and Unit standards shall apply.

For commercial site with multiple buildings located on a corner lot, with the front entrance off one street and the driveway entrance off another, efforts will be made to assign the main address off the major arterial unless it poses an emergency issue. If multiple units exist within each building, the Building and Unit standards shall apply.

The Building and Unit standard for multiple commercial buildings on a site is explained in **Figure 2** in the *Figures* section of this document.

See also: Downtown Mixed-use Development, Mixed-use Development, Shopping Mall-Enclosed, Street level Mixed-use, and Strip Malls

Condominium Complexes

The addressing schema for Residential Condominium Complexes will be reviewed on a case by case basis by GIS/Addressing personnel. Depending on the design and layout of the complex, addresses could be assigned using one of the following methods:

- Standard building and unit numbering schema, where site has similar layout as an apartment complex. See **Figure 2**.
- A main address is assigned to each structure based on the front door access along the street range.



- If the layout of private drive accesses resembles a street-like network, Private Drive Naming Criteria will be applied, to enable addressing. Once Private Drives have been named, individual addresses will be assigned based on front door access along the street range of the private drive.
- If private driveways are named, units must be assigned house numbers from the named private drive, instead of using a single address for the entire Condominium with a unit number.

When a jurisdiction is made aware of a condominium conversion for a developed property, the jurisdiction shall provide copies of the proposed declarations of condominium documents to GIS/Addressing including building layouts showing individual units with building number and floor number.

See Pseudo Subdivision and Private Drive Naming Criteria for assigning street names to private driveways.

Corner lots

For all corner lots within a subdivision, a main address will be assigned based on driveway access to the property. Exceptions may be given on a case-by-case basis if a responding public safety agency agrees that the front door may be a better option for ease of accessing during an emergency response.

For residential corner lots that consist of a duplex, triplex, quadplex, condo or townhome that has front doors facing different streets, separate addresses may be assigned based off of the street that the front doors face (See **duplexes and garage apartments**).

Cul-de-sacs

The cul-de-sac and the street it intersects shall have opposing address ranges. Using a different address range for the cul-de-sac (different from the intersecting street) should prevent duplicate and often confusing main addresses on the corner lots of both streets.

Demolition Properties

Use the existing main address of the structure to be demolished. GIS/Addressing should be notified when a structure is removed from the property and made vacant or a change to structure type is made.

Duplexes

A main address will be assigned to each separate unit if numbers allow. Otherwise, a main address will be assigned with a letter suffix, starting with the letter A and ending in letter B. Separate main addresses can be assigned to corner lot duplexes with entrances on different streets (see **corner lot**).

Triplexes

A main address will be assigned to each separate unit if numbers allow. Otherwise, a main address will be assigned with letter suffixes, starting with the letter A and ending with letter C. Separate main addresses can be assigned to corner lot triplexes with entrances on different streets (see **Corner Lot**). If only one unit has an entrance on a different street, the remaining two units will use suffixes, starting with the letter A.

Quadplexes

A main address will be assigned to each of the 4 separate units if numbers allow. Otherwise, a main address will be assigned letter suffixes, starting with the letter A and ending in the letter D. Separate



main addresses can be assigned to corner lot quadplexes with entrances on different streets (see Corner Lot).

Garage Apartments

Secondary residences sometimes referred to as guest house or mother-in-law suites will be assigned as a secondary address different from the primary structure. If the garage apartment is attached, this will be reviewed case-by-case on whether it too requires a separate address.

Flag Lots

Flag lots will be assigned an address based upon the access to the lots or structures, with limitations based upon neighboring addresses.

Note that many re-sub's with flag lots to multiple lots, but provide only a single physical access (driveway) to structures on those lots.

Addressing schemas that may apply:

- Building, Stand alone
- Commercial, Single building
- Commercial, Multiple buildings
- Duplexes/Triplexes/Quadplexes
- Stacked addresses

See **Figure 8** in the *Figures* section for address assignment of Flag Lots.

High Rise – Commercial

The GIS/Addressing Office uses a standard building and unit numbering schema for high-rise commercial addressing. See **Figure 1** in the *Figures* section of this document for assigning Building and Units to single multi-story buildings on a property.

High-rise – Residential

The GIS/Addressing Office uses a standard building and unit numbering schema for high-rise residential addressing. See **Figure 1** in the *Figures* section of this document for assigning Building and Units to single multi-story buildings on a property.

Hospitals

The addressing schema for new hospital campuses will be reviewed on a case by case basis by GIS/Addressing personnel and responding public safety agencies.

Mobile Home and RV Resort Communities

All streets in a mobile home park or RV Resort shall be named, and spaces numbered to conform with block numbers on adjacent public streets.

Names selected for use naming private drives in Mobile Home or RV Resort Communities may not duplicate existing street names that are already in use. Refer to the Street Name Standards for guidance in selecting names for private drives. Names must be reserved for use by Addressing. Signage must be installed at intersections accurately reflecting the street name, and street type.

See Pseudo Subdivision and Private Drive Naming Criteria for assigning street names to private driveways.



Office Building

The GIS/Addressing Office uses a standard building and unit numbering schema for office building addressing. See **Figure 1** and **Figure 2** in the *Figures* section of this document for assigning Building and Units to properties.

Park Facing or Courtyard Facing Structures

Addresses will be assigned off the street based on driveway or right-of-way access location, even if park land is located between the structure and street access.

Residential, Primary Structures

Address is assigned off the street with driveway access. If a corner lot drive loops to both streets then the front door facing will be used for the assignment. Address number is determined by the structure's driveway location along the street range.

Rural Addressing

The address is assigned based on the access location along the street range. Multiple main addresses can exist on one large parcel as long as there are separate entrances, along the street, for each structure. If a driveway is more than 800 ft it may require a name and the address will then be assigned off this named drive; this includes private drives.

Shopping Center, Shopping Plaza and Strip Mall

Each business within a shopping center will be assigned individual street numbers or if this is not possible a single main address with suite numbers for each business.

Recommendations:

- Street or Unit numbers increase in value as the street range increases in value.
- Leave numerical space between unit numbers in order to allow for future expansion (example: #100, #105, and #110).
- A recommended two digit increase for every 10 ft. of frontage.

See **Figure 6** in the *Figures* section of this document.

See also: Commercial Site – Single Building, Commercial Site – Multiple Buildings, Shopping Plazas, and Strip Mall

Shopping Mall – Enclosed

A main address, with unit numbers designated for each business, will be assigned based on structure access along the street range. If the mall has multiple access points from various streets, one street will be chosen to host the main address.

Stacked Addresses

Stacked addresses are residential structures that share a common access. If the access driveway does not meet the Private Drive/Easement Naming criteria, the access itself will be assigned an address based on its location along the street range, and all structures accessed off the easement will be assigned a building number or unit number.

The Stacked Addresses standard is explained in **Figure 3** in the *Figures* section of this document.



Through Lots

A through lot has an adjacent lot on either side and street frontage on two streets. The lot goes “through” the block to the other side.

One structure on a through lot: Address is assigned off the street the front door faces.

Multiple structures on a through lot: The GIS/Addressing Office will review on a case by case basis. Accessory buildings will be addressed based on access.

New subdivision with through lots: The GIS/Addressing Office will review plat notes or contact the developer for access information prior to address assignment.

Through Lot examples are in **Figure 9** in the *Figures* section of this document.

Townhomes, Single-Family Attached

An address is assigned on the street with front door access. Each residential space will be assigned a main address based on the location of entry along the street range.

Separate main addresses can be assigned to corner lot structures with entrances on different streets (see Corner Lot).

The Townhomes and Single-Family Attached standard is explained in **Figure 4** in the *Figures* section of this document.

Vacant Properties

Vacant properties are not assigned an address. The only exceptions are for culvert permits, utility poles, agriculture pumps, and other utilities.

Vacant property within subdivisions may be assigned a pre-address for address planning purposes but are not typically released until driveway and dwelling locations are confirmed. (*See also:* Corner Lot).

The GIS/Addressing Office reserves the right to change an address if an access has been changed.

Mixed-Use Addressing Standards

Downtown Mixed-use Development

Downtown mixed-use developments will be reviewed on a case by case basis. Depending on the site plan layout and how the commercial and residential units are accessed (street access or lobby access); downtown mixed-use developments may be addressed using one or more of the following standards:

- Building and Unit Standards
- High-rise Residential
- Street level Mixed-use

Examples of Downtown Mixed-use Developments:

- Downtown Foley
- Portico Development Downtown Fairhope – 561 Fairhope Ave

Considerations for addressing downtown mixed-use development:



- Residential and Commercial unit typing. First floor addressing of units accessed off of the street may have to use unit/suite number with base address.

The Downtown Mixed-use Development standard is explained in **Figure 5** in the *Figures* section of this document.

See also: **High-rise Residential, Mixed-use Development, and Street-Level Mixed-Use**

Mixed-use Development

Address assignments for mixed-use developments will be reviewed on a case by case basis. Depending on the site plan layout, street-like networks, and commercial and residential building access, mixed-use developments may be addressed using one or more of the following standards:

- Building and Unit Standards
- Strip Mall, Shopping Centers, Shopping Plazas
- High-rise Residential
- Shopping Mall
- Pseudo Subdivision and Private Driveway Naming Criteria
- Street level Mixed-use
- Downtown Mixed-use Development
- Townhomes

Examples of Mixed-use Developments in the area:

- The Wharf
- Amber Isle, 22701-22843 Perdido Beach Blvd.
- Village of Tannin, Tannin Blvd. & Market St.
- Romar Lakes, 24037-24131 Perdido Beach Blvd.
- San Roc Cay Marina (GB), 27267-27269 Perdido Beach Blvd.
- Caribe Resort (PUD), 28099-2107 Perdido Beach Blvd.
- Bear Point Marina (MR), 5749 Bay La Launch Ave.
- Sportsman Marina (PUD), 27884-27888 Canal Rd.

For every 10 feet of frontage, there is a recommended two-digit increase for an address or unit.

Street Level Mixed-use

Residences or businesses with front door access to the street will be assigned a main address, based on the location of the entrance along the street range. Residences or businesses *sharing* door access to the street will be assigned unit numbers at a single main address, based on the location of the entrance along the street range.

See **Figure 7** in the *Figures* section of this document for assigning addresses to Street Level Mixed use.

See also: Downtown Mixed-use Development

Building and Unit Types

For certain types of buildings and units, the GIS/Addressing Office will assign a designator to our Additional Location Information field that describes the type of building or unit as part of the Additional Location Information field. Not all jurisdictions may require an address to be assigned to certain categories. Generally, each power meter needs its own address/unit assigned.



Some of the more popular unit types are listed below. For a list of building and unit types that fall into this category, see **Appendix A: Additional Location Information**.

Billboards

Billboards will be assigned a numeric address based on the billboard's access along the street range. If a Billboard requires a suffix, a letter will be assigned accordingly: A, B, C, D, etc. "Billboard" will be assigned to our Additional Location Information field.

Boat Docks

A boat dock with one or more slips, requiring an address for a meter or permit, is assigned the main address of the property with the unit "Slip" as a designator with the addition of a number (Slip 1, Slip 2, Slip 3, etc.). No dashes should be used. "Boat Dock" will be assigned to our Additional Location Information field.

Example with one slip:
5520 Lakeshore Dr Slip 1

Example with multiple slips:
1234 Sunnyvale St (Main Address)
Boat slip 1 = 1234 Sunnyvale St Slip 1
Boat slip 2 = 1234 Sunnyvale St Slip 2
Boat slip 15 = 1234 Sunnyvale St Slip 15

Cable Boxes/Phone Boxes

Power supplies installed by cable companies and phone companies are assigned a numeric address based on access to the supply. If a power supply requires an additional meter or unit, a letter suffix will be assigned accordingly: A, B, C, D, etc. "Utility" will be assigned to our Additional Location Information field.

Carport

A carport, requiring an address for a meter or permit, is assigned the main address of the property with the unit "Carport" as a designator. If multiple carports exist on a property, each carport will be assigned the unit "Carport" with the addition of a number (Carport 1, Carport 2, Carport 3, etc.). No dashes should be used.

Cell Towers\Towers

Communication Towers will be assigned a numeric address based on the tower's access along the street range. If a tower requires an additional meter or no whole numbers are available, a letter suffix will be assigned accordingly: -A, -B, -C, -D, etc.

If multiple towers exist on one pad site, and the street range allows it, a separate numeric address will be assigned to each tower. Depending on tower type cell- "Wireless Tower" or radio- "Radio Tower" will be assigned to our Additional Location Information field. We also maintain a separate towers layer in GIS and each tower will be added to this layer.

Construction Loops

A temporary numeric address could possibly be assigned based on access along the street range. (case-by-case) "Temporary" will be assigned to our Additional Location Information field and reviewed periodically.



Dumpster

A dumpster, requiring an address for a meter or permit, is assigned the main address of the property with the unit "Dumpster" as a designator. If multiple dumpsters exist on a property, each dumpster will be assigned the unit "Dumpster" with the addition of a number (Dumpster 1, Dumpster 2, Dumpster 3, etc.). No dashes should be used. "Dumpster" will be assigned to our Additional Location field.

Elevators

Elevators are assigned the main address of the property they reside on, with the unit "Elevator" as a designator. If multiple elevators exist on a property, each elevator will be assigned the unit "Elevator" with the addition of a number (Elevator 1, Elevator 2, Elevator 3, etc.). No dashes should be used. "Elevator" will be assigned to our Additional Location Information field.

Food Trucks-Permanent

Food trucks are assigned the main address of the property they reside on, with the unit "Food Truck" as a designator. If multiple food trailers exist on a property, each food trailer will be assigned the unit "Food Truck" with the addition of a number (Food Truck 1, Food Truck 2, Food Truck 3, etc.). No dashes should be used. "Food Truck" will be assigned to our Additional Location Information field.

Gates

A gate that has a power supply separate from the house will be assigned a numeric address based on gate access along the nearest named street's range. The gate must have a separate power meter from the main structure. This includes gated community gates, property access gates, and Parks and Recreation gates. "Gate" will be assigned to our Additional Location Information field.

Guard Station

If the guard station exists on a property with an existing main address, the main address with a building designation of "Security" will be used in the Additional Location Information field. If the guard station exists as a single structure with street access, a main address will be assigned based on the structure's access along the street range. "Security" will be assigned to our Additional Location Information field.

Lift Station

A lift station is considered a critical facility and therefore should be assigned a numerical address based on its location along the street. "Lift Station" will be assigned to our Additional Location Information field.

Park Entrances

For municipal parks, a main address will be assigned based on the park's access along the street range. A small local park will generally have only one main address most of the time. Larger parks containing sports complexes, or State Parks could have multiple buildings throughout the park each individually addressed. We also maintain a separate park layer in our GIS and it too will need the main point of location added. "Park" will be assigned to our Additional Location Information field.

Parking Garage

A stand-alone parking garage, requiring an address for a meter or permit, is assigned the main address of the property with the building "Garage" as a designator in the building number column. If multiple parking garages exist on a property, each parking garage will be assigned the building "Garage" with the addition of a number (Garage 1, Garage 2, Garage 3, etc.). No dashes should be used.



A parking garage that is contained within a building (i.e. first few levels of a building, such as a hotel), requiring an address for a meter or permit, is assigned the main address of the property with the unit "Garage" as a designator.

Pools

It is important to note that most public pools are required to have a pool phone per Alabama Health Department. For this and other reasons these pools require their own address assignment.

A pool at an apartment complex or condominiums: Will be assigned the same address as the pool house or clubhouse that resides with it. If no structure, it will be assigned separately. "Outdoor Pool" will be assigned to our Additional Location Information field. If the Pool is indoors, it will be assigned "Indoor Pool".

Pool at Municipal Park: If the pool shares the same access as the park, use the park address. If pool access is different from main park access, assigned a separate whole address to the pool. "Outdoor Pool" or "Indoor Pool" will be assigned to our Additional Location Information field based on outdoor/indoor location.

To further clarify, if there are multiple pools on campus or in a subdivision separated from each other they may require additional location description.

The description Indoor/Outdoor Pool should be used where there are both a pool and spa in the same area sharing the same phone. If a spa is alone and has a pool phone it should be given a description of Indoor Spa or Outdoor Spa. Pool or Spa can be substituted with options below and must be communicated to GIS/Addressing:

If there is only a single indoor pool phone at the address (include [[#] FLOOR]:

INDOOR POOL GROUND FLOOR
INDOOR SPA 14TH FLOOR

If there are multiple pool phones indoors at the same street number, then they must be differentiated as such with floor #:

INDOOR POOL GROUND FLOOR N
INDOOR POOL GROUND FLOOR E
INDOOR SPA 15TH FLOOR S
INDOOR SPA 15TH FLOOR W

If there is only a single outdoor pool phone at the address:

OUTDOOR POOL
OUTDOOR SPA

If there are multiple pool phones outdoors at the same street number, then they must be differentiated as such:

OUTDOOR POOL N
OUTDOOR POOL E
OUTDOOR POOL S
OUTDOOR POOL W
ROOFTOP POOL

Temporary Addresses

On very rare occasions a temporary address may be necessary to use depending on the situation. These addresses should NOT be used on pool phones, elevator phones or anywhere an amenity or dwelling will continue to reside beyond construction completion. A temporary address will be assigned based on access along the main street and the address letter should clearly state TEMPORARY in BOLD RED lettering. Examples: Construction trailers, cell on wheels (COW – temporary Cell Towers). "Temporary" will be assigned to our Additional Location Information field.



Toll Booths and Toll Tag Readers

If a toll booth has the potential to be staffed, a whole number will be assigned. If requested a toll tag reader can also be assigned a numeric. "Toll" will be assigned to our Additional Location Information field.

Toll booth or toll tag reader on an entrance ramp: addresses based on the street range at the beginning of the entrance ramp and addressed off the service road.

Toll booth or toll tag reader on an exit ramp: address based on the street range at the beginning (entrance) of the exit ramp and addressed off of toll road through lanes.

Transformers

A transformer requiring an address for a meter or permit is assigned the main address of the property with the building "Transformer" as a designator. If multiple transformers exist on a property, each transformer will be assigned the building "Transformer" with the addition of a number (Transformer 1, Transformer 2, Transformer 3, etc.). No dashes should be used. "Transformer" will be assigned to our Additional Location Information field.

Additional structures that could receive an address:

Irrigation Meters
Subdivision Entrances/Lighted signs
Trail Entrances/Benches
Water Pumps
Boat Launch

½ Addresses

The GIS/Addressing Office will no longer assign "1/2" addresses. There continue to be a handful of addresses issued in the past and these will continue to be recognized. If they cause a public safety issue these addresses will be changed.

Example:
18 ½ Fig Ave

Fire Hydrants

Hydrants are not assigned addresses but instead assigned nearest physical or the nearest road centerline address and are kept in the hydrants GIS layer separate from address points.



Figures

Figure 1: Single Multi-story Building on a Site (High-rises and Office Buildings)

- Numbering schema should be used for high-rise buildings or single office buildings, where only one building exists on the property.
- Prevents duplication of units on a property.
- Unit number identifies the building, floor, and apartment/suite number.

Unit Number Schema:	Floor # <u>X</u> * or <u>XX</u>	Unit # <u>XX</u>			
	Floor 78	<table><tr><td>#7801</td><td>#7810</td><td>#7819</td></tr></table>	#7801	#7810	#7819
#7801	#7810	#7819			
	Floor 50	<table><tr><td>#5001</td><td>#5010</td><td>#5019</td></tr></table>	#5001	#5010	#5019
#5001	#5010	#5019			
	Floor 25	<table><tr><td>#2501</td><td>#2510</td><td>#2518</td></tr></table>	#2501	#2510	#2518
#2501	#2510	#2518			
	Floor 10	<table><tr><td>#1001</td><td>#1010</td><td>#1018</td></tr></table>	#1001	#1010	#1018
#1001	#1010	#1018			
	Floor 2	<table><tr><td>#201</td><td>#210</td><td>#218</td></tr></table>	#201	#210	#218
#201	#210	#218			
	Floor 1	<table><tr><td>#101</td><td>#110</td><td>#118</td></tr></table>	#101	#110	#118
#101	#110	#118			

*For single digit buildings or floors, do not add a leading zero.



Figure 2: Multiple Multi-story Buildings on a Site (Apartments, Condominiums, and Office Parks)

- A 4/5-digit numbering schema shall be used for apartments, condominiums, and office parks where more than one or up to nine buildings exist on the property. Properties with more than 10 buildings will be reviewed on a case-by-case basis by the GIS/Addressing Office.
- Prevents duplication of units on property.
- Unit number identifies the building number, floor number and the apartment/suite number.

	Unit Number Schema:			Building # <u>X</u> *	Floor # <u>X</u> * or <u>XX</u>	Unit # <u>XX</u>			
Floor 25	#12501	#12502	#12503	#22501	#22502	#22503	#92501	#92502	#92503
Floor 10	#11001	#11002	#11003	#21001	#21002	#21003	#91001	#91002	#91003
Floor 2	#1201	#1202	#1203	#2201	#2202	#2203	#9201	#9202	#9203
Floor 1	#1101	#1102	#1103	#2101	#2102	#2103	#9101	#9102	#9103
	Building # 1			Building # 2			Building # 9		

*For single digit buildings or floors, do not add a leading zero.



Figure 3: Stacked Addresses

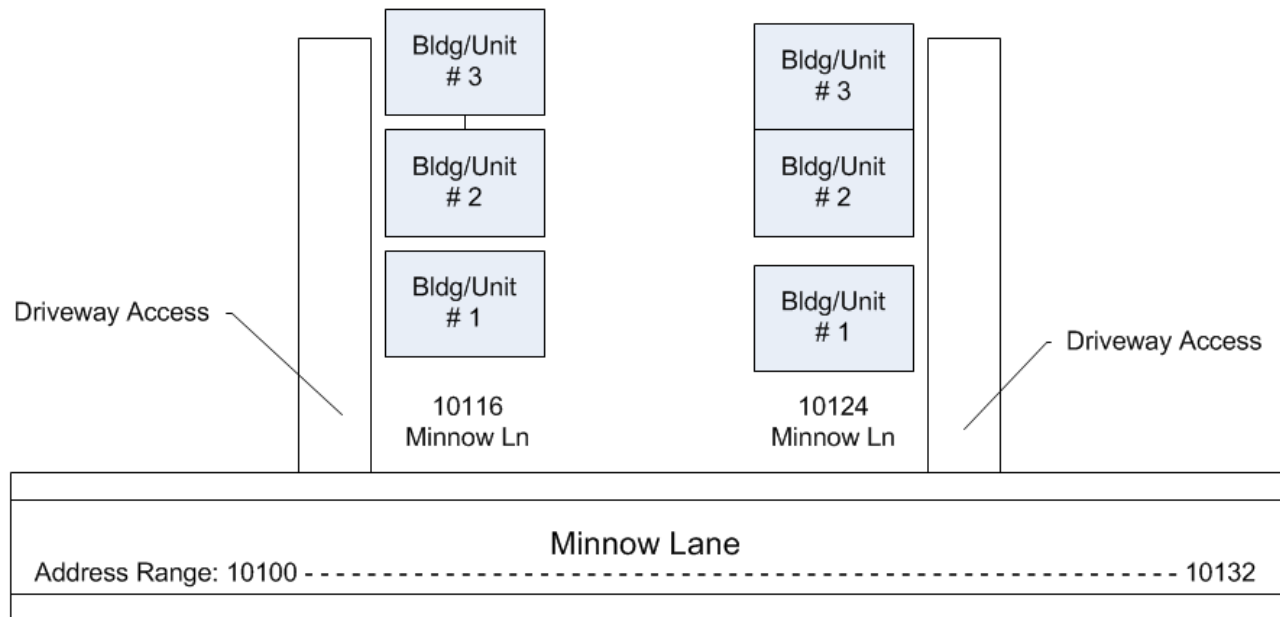


Figure 4: Townhomes and Single-Family Attached

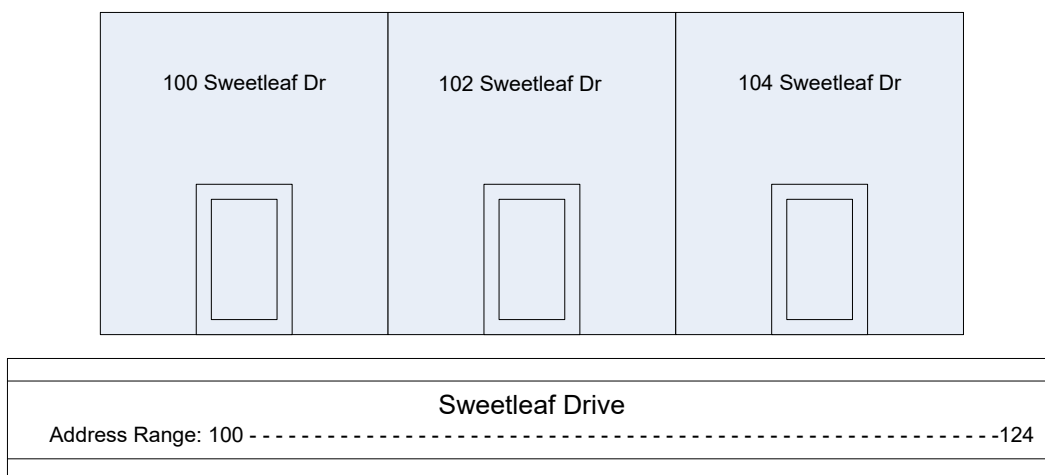




Figure 5: Downtown Mixed-use Development

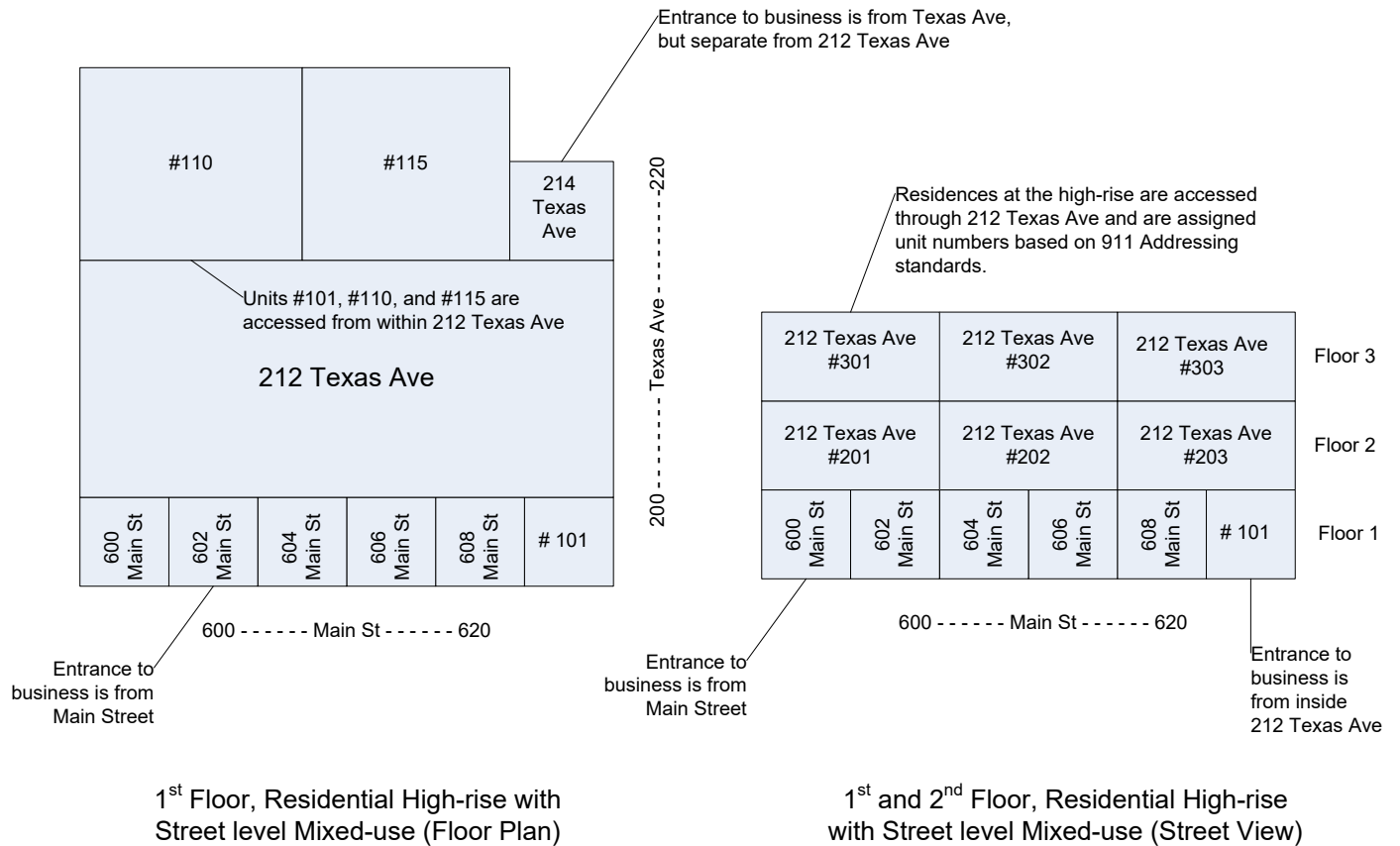




Figure 6: Shopping Center, Shopping Plaza, Strip Malls

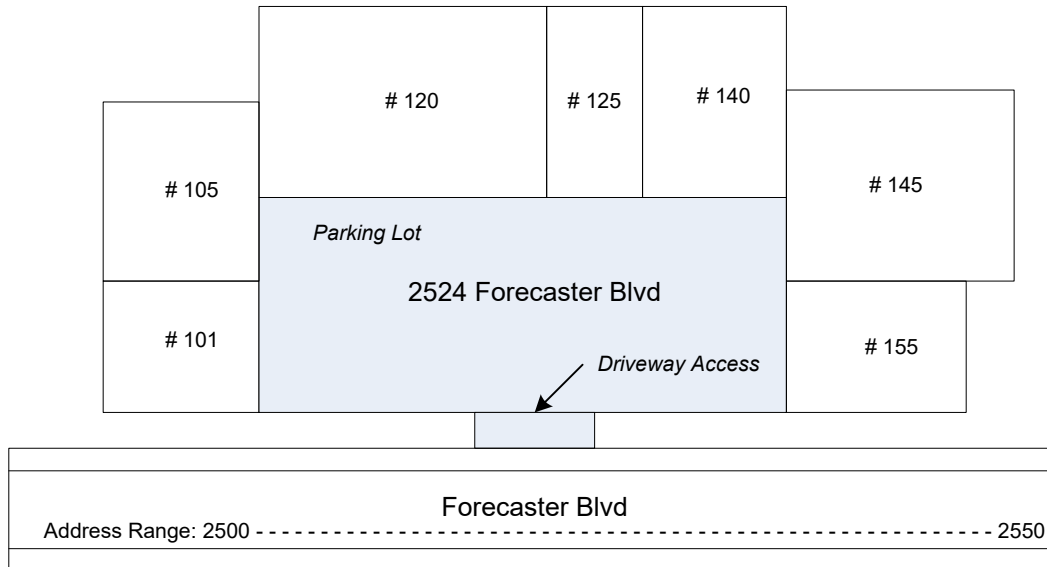


Figure 7: Street Level Mixed-use Development

- Residences or businesses with front door access to the street will be assigned a main address, based on the entrance's location along the street range.
- Residences or businesses sharing door access to the street will be assigned unit numbers at a single main address, based on the entrance's location along the street range.
- For Street Level Mixed-use for downtown blocks, please see "Street Level Mixed-use, Downtown."

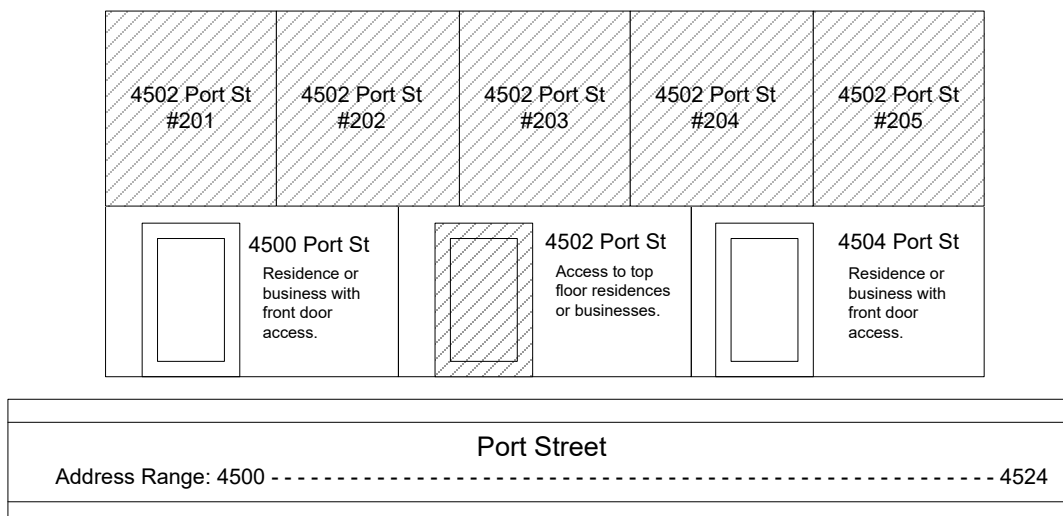




Figure 8: Flag Lots

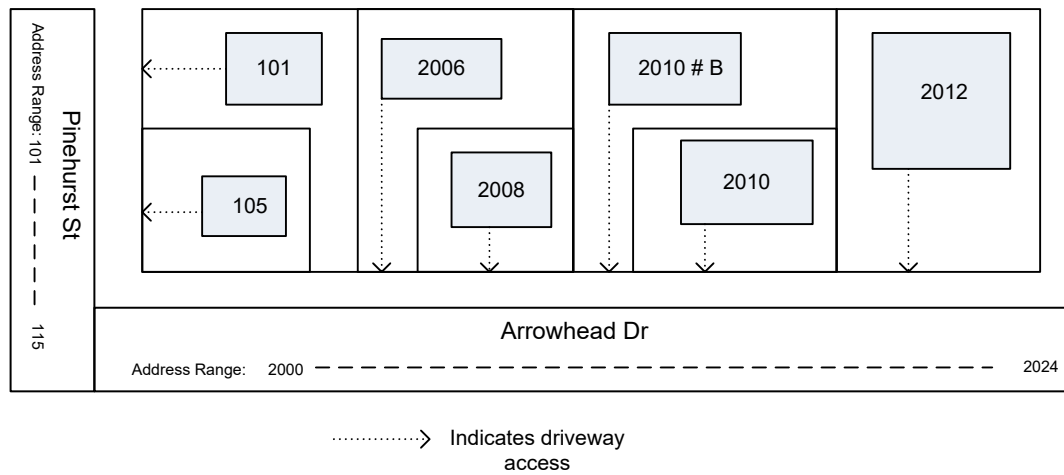


Figure 9: Through Lots

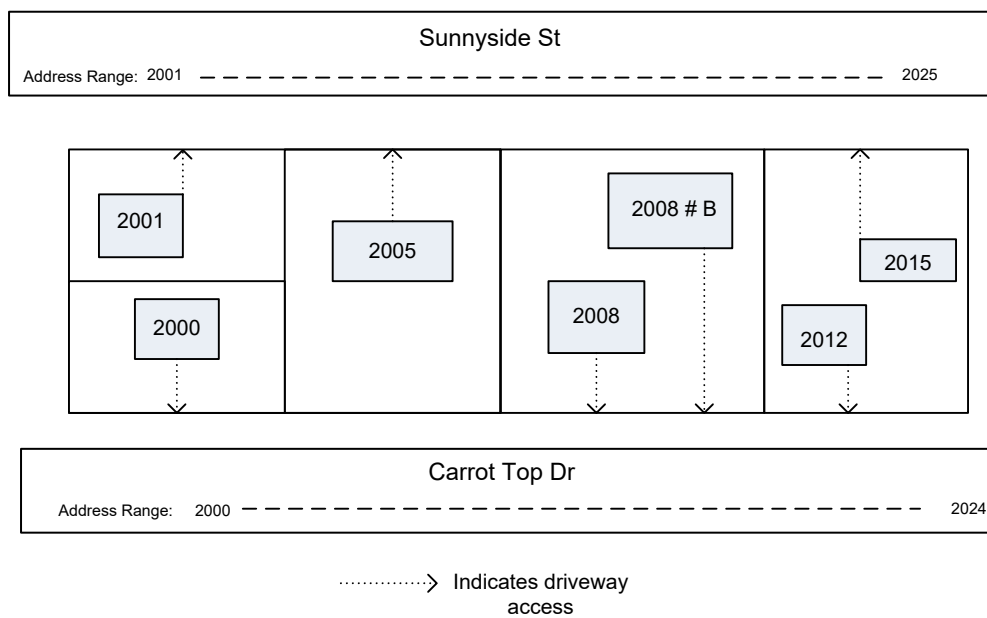




Figure 10: Addressing Grid

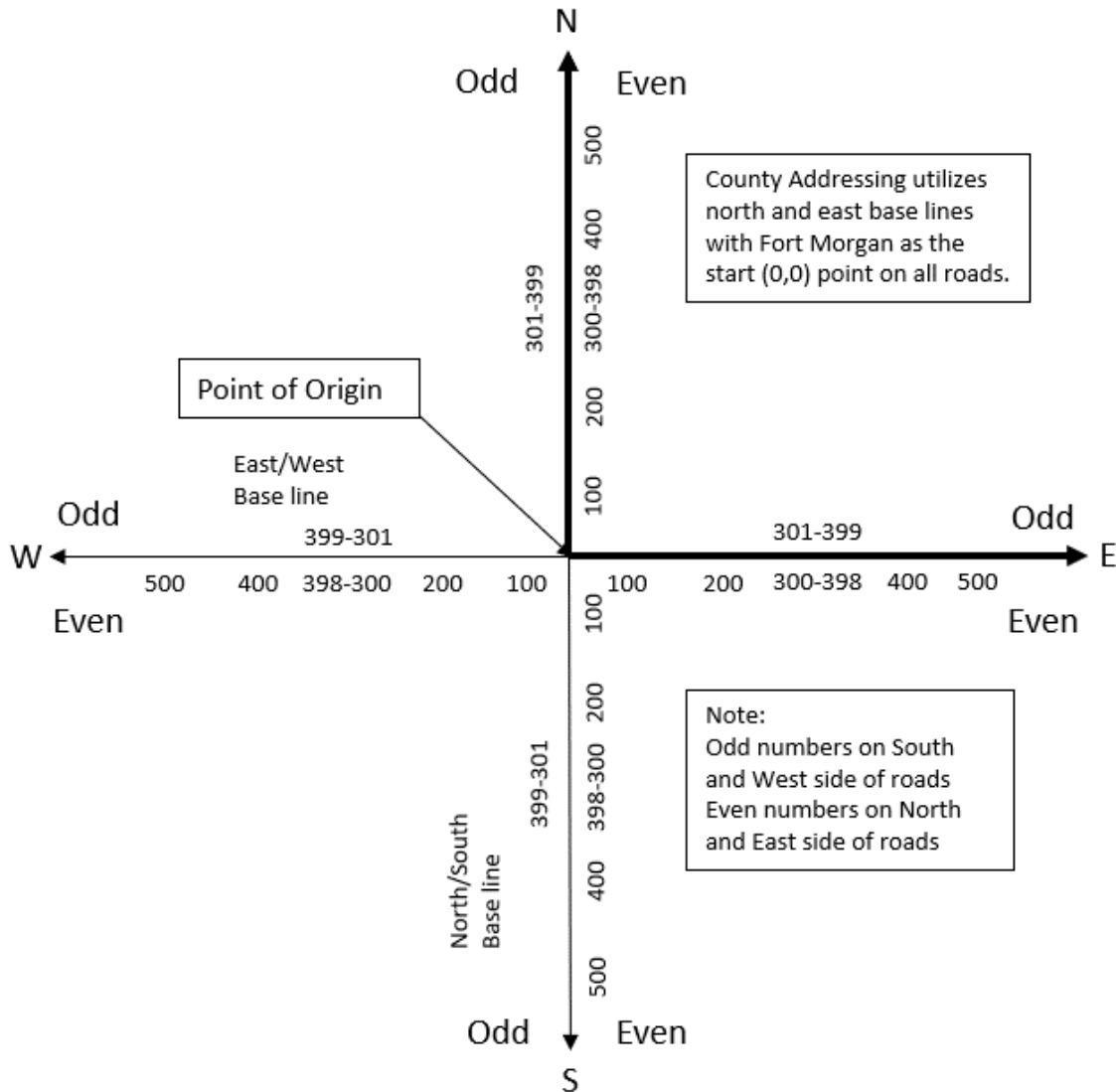
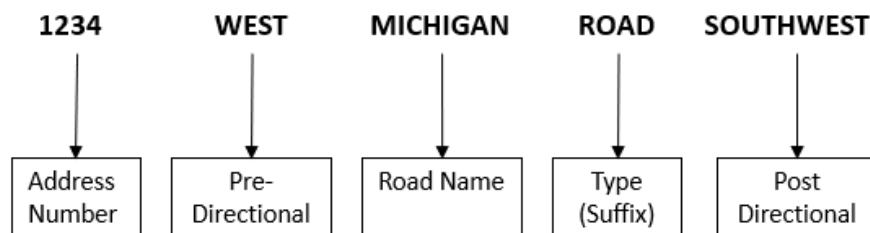


Figure 11: Components of an Address





Appendix A: Additional Location Information

Additional Location Info

-Not all types listed.

Description

ATM	automatic teller machine building
Billboard	billboard
Boat Launch	boat ramp/launch
Carport	carport
Carwash	carwash
Clubhouse	clubhouse
Boat Dock	boat dock/dock
Dumpster	dumpster
Elevator #	elevator with assigned number
Food Truck	food truck
Garage	stand-a-lone parking garage
Gate	gate house
Guest	guest house
Lift Station	lift station
Lobby	lobby
Mail House	mail house
Maintenance	maintenance
Office	generally a business unit where office duties are performed
Playground	playground
Indoor Pool/Spa	pool(s) or group of indoor pools/spas
	pool(s) or grouping of outdoor
Outdoor Pool/Spa	pools/spas
Pump	pump house/station
Radio Tower	communications tower
Recreation	recreation, gym, exercise
Security	guard shed
Shop	workshop
Storage	storage building
Toll	toll booth/tag readers
Transformer	transformer
Trash Compactor	trash compactor
Water Tower	water tower
Wireless Tower	communications tower
Well	well house
Utility	ATT box, utility pole, etc



Appendix B: Helpful Addressing Resources

GIS and Addressing Website and Contact Information

Website: <http://www.baldwin911.org>

Mailing Address:
911 Telecommunicator Cir
Robertsdale, AL 36567-4187

Phone: 251-947-3911
Fax: 251-947-2740

E-mail: addressing@baldwin911.org

Baldwin County Street Name Standards

The naming of any new street or the renaming of existing streets within Baldwin County must comply with the street naming standards. The standards presented combine requirements from the National Emergency Number Association (NENA), the Federal Geographic Data Committee (FGDC), the United States Postal Services Publication 28, and certain applicable portions of the Baldwin County and Municipal Codes.

Baldwin County Address Street Name Master List

A master list of all existing and reserved street names within Baldwin County can be found on the Baldwin County 9-1-1 website or emailed as a request to GIS/Addressing:

<http://www.baldwin911.org>



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Annex

City of Bay Minette

Road naming and Addressing in the City of Bay Minette is handled by Baldwin County 9-1-1.

City of Daphne

The City of Daphne currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Town of Elberta

Road naming and Addressing in the Town of Elberta is handled by Baldwin County 9-1-1.

City of Fairhope

The City of Fairhope currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Additional Addressing Information from Fairhope Subdivision Regulations:

- 3) Street Names- Proposed streets in alignment with existing, named streets shall have the name of the existing street. In no case shall duplicate or similar street names be approved, irrespective of the prefix or suffix used. Naming shall be consistent with the general direction of the street. Streets running east and west shall be called Avenues and streets running north and south shall be Streets.

City of Foley

The City of Foley currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Additional Addressing Information pulled from Probate Instrument # 1438521.

BE IT ORDAINED by the Mayor and Council of the City of Foley at its meeting on the 6th day of January 2014 as follows:

PURPOSE:

The purpose of this Ordinance is:

- 1) To establish a uniform city wide system of assigning addresses to facilitate the locating of buildings in order to protect the public health and safety by enabling a quicker response time by police, fire, ambulance, and other emergency services.



- 2) To establish the authority of the city to issue and/ or change addresses and/ or street names as outlined in this ordinance.
- 3) To establish guidelines for non-compliance of this ordinance.

DEFINITIONS:

ADDRESS means the combination of a number, street name, type, prefix and/or suffix. ADDRESS NUMBER means a set of numbers as assigned.

STREET means the full right-of-way of a thoroughfare which affords the principal means of access to abutting property.

PRIVATE STREET/EASEMENT means a privately owned and maintained street/easement that provides access to multiple structures.

STREET NAME means a proper name of the street.

STREET PREFIX shall be considered North, South, East or West and shall appear just before the proper name and shall be abbreviated N, S, E, or W, or any combination thereof.

STREET SUFFIX shall be considered North, South, East or West and shall appear just after the proper name and shall be abbreviated N, S, E, or W, or any combination thereof.

STREET TYPE shall describe the type of street and will adhere to E-911 standard abbreviations.

ADDRESSING GUIDELINES:

NUMBERING:

- 1) Even numbers shall be on the South and East sides of the street, and odd numbers shall be on the North and West sides of the street
- 2) If a street changes direction, the established numbering remains the same throughout the entire length of the street

STREET NAMES:

- 1) Street names must be approved in advance by Community Development Department and E-911 personnel prior to the approval of a subdivision or the naming of a private or public street
- 2) The Mayor and Council shall have the authority to name streets within the city limits of Foley or change the name of a street as deemed necessary, subject to E-911 review.
- 3) Developers may request names for new streets provided the names are approved as required by this ordinance.
- 4) A street shall not be given a name which duplicates the name of any other street, or which is similar enough to an existing street name to cause confusion in an emergency situation.

STREET SIGNS:

In cooperation with standards for signs, signals, and pavement markings throughout the United States as established by the United States Department of Transportation Federal Highway Administration in



the Manual on Uniform Traffic Control Devices, and in conjunction with Traffic Sign Retro Reflectivity Policies and other requirements, the following street sign guidelines are hereby implemented.

- 1) Official colors for city street signs will be green with white lettering.
- 2) Official colors for private street signs will be blue with white lettering.
- 3) A subdivision developer will be responsible for making sure a street signs are installed prior to final plat approval.
- 4) Private street signs will be the responsibility of the developer or property owner. All street names must be approved prior to any sign being installed.

DISPLAY OF ADDRESS:

- 1) The assigned address numbers shall be placed on the front of the structure and shall be placed in a position that is plainly legible and visible from the street.
- 2) If the structure is not visible from the street, the number must also be clearly posted on a mailbox or sign at the entrance of the driveway.
- 3) Address numbers displayed on building fronts shall be of a contrasting and/or reflective color to their background and shall not be less than four inches (4") in height
- 4) The owner shall be requested to comply with properly displaying the address within thirty (30) days from the date of notification. If the owner has not properly displayed their address after thirty (30) days, the owner will be considered in non-compliance.

CHANGING ADDRESS NUMBERS:

It shall be the policy of this ordinance to discourage the practice of changing existing addresses or address numbers which are already in use except:

- 1) When the existing address number is not in sequence and/or does not run consecutively in the same direction as the city address system.
- 2) When the existing number is such that the assignment of address numbers for new structures is not practical in keeping with the requirements.
- 3) When a new street is constructed which results in the most appropriate address for the structure to be off of the new street rather than the original street
- 4) When an addressing duplication occurs.
- 5) When the address of an annexed structure results in any of the above mentioned situations, the address number may be changed to be in compliance with this ordinance.
- 6) When circumstances clearly make the dispatching of emergency vehicles impractical and it is determined that an address needs to be changed for safety and emergency purposes.

CHANGING EXISTING STREET NAME:

It is the intent of this ordinance to discourage the practice of changing existing street names except:

- 1) When two identical or similar street names exist
- 2) When it is determined an error was made with the incorrect name being printed on the street sign.
- 3) When the address of an annexed structure results in any of the above mentioned situations, the street name may be changed to be in compliance with this ordinance.



- 4) When circumstances clearly make the dispatching of emergency vehicles impractical and it is determined that an address needs to be changed for safety and emergency purposes.

NOTIFICATION OF NEW ADDRESS:

Community Development Department personnel shall assign an address and provide the following information to other departments/agencies as needed:

SUBDIVISIONS:

- 1) Vicinity map and addressed plat containing the address number and street name including prefix/suffix.

NEW STRUCTURES:

- 1) The address number and street name including prefix/suffix.

NOTIFICATION OF CHANGE OF ADDRESS:

Community Development Department personnel shall change an address and provide the following information to other departments/agencies as needed:

ADDRESS CORRECTIONS:

- 1) The Address Correction Notification will be used by Community Development Department personnel when an address is changed pursuant to this Ordinance to notify the resident and/ or owner of the following:
 - A) The old address.
 - B) The new address.
 - C) The reason for the change.
- 2) The owner shall be requested to comply with the address change within a thirty (30) day period of time and to report completion of such change to the Community Development Department immediately after the change is made. If the owner has not changed the address within thirty (30) days, they will be considered in non-compliance of this ordinance.
- 3) If the owner has not properly displayed the new address on the structure as outlined in this ordinance within thirty (30) days, they will be considered in non-compliance of this ordinance.
- 4) All expenses incurred from changing the address will be the responsibility of the owner.

NON-COMPLIANCE:

Failing to comply with this ordinance will result in the following actions:

- 1) A final Notice of Non-Compliance will be sent stating the correct address, which will offer the option to correct the address or to sign the Address Refusal Letter.
- 2) If the owner does not return the signed Address Refusal Letter by the deadline date, the address will be automatically corrected as stated in the letter and the post office will be notified of the corrected address along with other agencies as deemed necessary.
- 3) By the owner signing the Address Refusal Letter, the property owner accepts responsibility of the consequences that may result from confusion caused by the address discrepancy during an



emergency situation, which will hold harmless and release liability on the City of Foley and/or any emergency response agencies.

EFFECTIVE DATE:

This Ordinance shall take effect immediately after adoption by The City of Foley and publication as required by law.

SEVERABILITY:

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid of unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

PASSED, APPROVED AND ADOPTED this 6th day of January, 2014.

(Ord. No. 14-1000-ORD)

City of Gulf Shores

The City of Gulf Shores currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

ARTICLE I. - IN GENERAL

Sec. 20-1. - Uniform address system—Established; adoption of maps.

There is hereby established a uniform system for addressing all structures located in the city and police jurisdiction, except as hereinafter provided. All structures, present and future, shall be numbered in accordance with the provisions hereof. A uniform system of addressing properties as shown on maps maintained by and within the office of the city clerk is hereby adopted for use within the city, which maps and all explanatory matter thereon are hereby adopted and, by reference, made a part of this Code.

(Ord. No. 264, § 1, 8-8-83; Ord. No. 1047, § 1, 2-25-02)

Sec. 20-2. - Same—Definitions.

Address: A unique alphanumeric descriptor which identifies the proper location of a parcel of land, building or other structure within the city or its police jurisdiction.

Address format: Addresses will generally consist of the following components: Frontage number, directional, street name, street type, and substructure suffix (usually a suite or building number/letter).

Avenue: Generally used to designate local streets trending in an east/west direction.

Frontage number: Prefix component of a site's address which is numerically sequenced and uniquely assigned to a parcel, structure, or building along a street according to its relative distance from the city's address reference point.

Numerical assignment: Even numbers are used to identify properties or buildings on the north or east side of a street; odd numbers are used to identify properties or buildings on the south or west side of a street.



Reference point: Refers to the origin for the address grid for the city which is the intersection of State Highway 59 and State Highway 182. Addresses are measured east or west of State Highway 59 and north or south of State Highway 182.

Street: Generally used to designate local and collector streets trending in a north/south direction.

(Ord. No. 1047, § 2, 2-25-02)

Sec. 20-3. - Same—Attaching assigned address numerals/letters; guidelines.

The city council hereby recognizes the uniform system whereby each property has been assigned its respective alphanumeric address. The owner shall permanently place or cause to be permanently placed at or onto each structure, other than outbuildings controlled by such owner, the frontage number portion of the alphanumeric address assigned by the city clerk or the clerk's authorized representative, under such uniform system and shall adhere to the following guidelines:

- 1) The owner of a structure or building existing on the effective date of this section shall cause to be displayed on such building or structure the assigned frontage number. An owner who does not have the assigned address for a building or structure on his property shall apply for and obtain the properly assigned address from the city clerk or the clerk's authorized representative. In order to obtain the correct number, the owner must identify such owner's property by providing a legal description. The frontage number shall be placed within twenty (20) days after the assignment as noted in the following subsections. The cost of the numerals shall be borne by the property owner. The owner shall use numbers and or letters not less than four (4) inches in height, and the numbers shall be made of durable and clearly visible material. Such numbers/letters shall be maintained in a condition that preserves their readability from the street.
- 2) In order to preserve continuity and uniformity of the number of houses, buildings, or structures, whenever any house, building, or structure shall be erected or located in the city it shall be the duty of the owner to procure the correct address as assigned by the city for the property. The owner shall fasten the frontage number so assigned upon or near such building as provided by such sections. No building permit shall be issued for any house, building, or structure until the owner has procured from the city clerk or authorized representative the official address of the premises. The final occupancy certificate of any structure erected or repaired, altered or modified shall be withheld by the building official until permanent and proper frontage numbers have been affixed to or at the structure consistent with this section.
- 3) Frontage numbers shall be placed immediately above, on, or at the side of the most conspicuous entrance for each dwelling or building, so that the number can be easily viewed from the street or other primary access. In addition to the placement of numerals on the principal building, whenever any building is situated more than fifty (50) feet from the front property line the frontage number of such property shall be conspicuously displayed on the owner's property at the property line, near the walkway, driveway, or entrance to such building upon a gatepost, fence, post, sign, mailbox or other appropriate place so as to be easily viewed from the street or other primary access when approaching from either direction, if applicable. Such sign or other display method shall conform to the zoning provisions of Ordinance No. 235 adopted May 10, 1982.
- 4) For the purposes of facilitating the assignment of correct addresses, appropriate records of all streets, avenues, and public ways within the city, showing the proper numbering of all houses and other buildings, shall be kept on file in the office of the city clerk or authorized



representative. These records shall be open to inspection by all persons during the office hours of city hall.

- 5) It shall be the duty of the city clerk or the clerk's authorized representative to inform any party applying therefor of the address belonging to or embraced within the limits of any such lot or property, as provided in sections 20-1 through 20-3. In case of conflict as to the proper address to be assigned to any building, the city clerk or authorized representative shall determine the address of such building. Addresses shall not be moved from one house to another and shall remain on the structure or location to which assigned unless changed by the authority of the city.

(Ord. No. 264, § 2, 8-8-83; Ord. No. 1047, §§ 2, 3, 2-25-02)

Sec. 20-4. - Same—Lots with gulfside yards.

On properties with gulfside yards, frontage numbers shall also be placed on the gulf side of the building so that the number can be easily read from the mean high tide line. In the case where a dune walkover exists to serve the property, the numbers shall also be displayed at the end of the walkover and oriented toward the gulf. Implementation and enforcement of the above will be according to procedures as established by the fire chief.

(Ord. No. 1486, § 1, 6-25-07)

Sec. 20-5. - Same—Notice to comply.

If the owner of any property required to be numbered herein fails to obtain, attach and maintain the proper numerical address for such property, the city shall serve upon such owner a notice requiring such owner to comply with the requirements of sections 20-3 and 20-4; and if such owner neglects to do so within thirty (30) days after being notified, such owner shall be deemed to be in violation of this Code. Such violation shall not be considered a criminal offense or misdemeanor and shall be administratively adjudicated by the municipal court. Fines for violations shall be fifty dollars (\$50.00) and may be assessed as a separate violation for each day the violation exists. No court costs or other fees shall apply.

(Ord. No. 264, § 3, 8-8-83; Ord. No. 1047, §§ 2, 4, 2-25-02; Ord. No. 1486, § 1, 6-25-07)

Secs. 20-5—20-19. - Reserved.

Sec. 7-126. - Addressing/signage standards for beach fronting properties with dune walkovers.

- a) For all locations other than multi-family developments, street address (911) numbers shall be provided on the seaward side of structures. The numbers shall be of contrasting color and be a minimum of four (4) inches in height.
- b) For all multi-family developments, an eighteen-inch by twenty-eight-inch sign shall be provided. The sign shall have four (4) lines with the name of the development occupying the top two (2) lines, the address numbers occupying the third line and the street name occupying the fourth line of the sign with a minimum of three-inch letters and numbers. The sign shall have a green background with white letters. The sign shall be a freestanding sign supported by a minimum of one (1), four-inch by four-inch ten-footpost located on the seaward side of the dunes, but not south of the established Mean High Tide Line, with the sign facing south. The height of the



signs shall be a minimum of four (4) feet to the bottom of the sign from grade and a maximum of five (5) feet to the bottom of the sign from grade at time of construction.

- c) For all multi-family developments, the International Flag System (Beach Warning Sign) shall be posted on the site nearest the point of ingress/egress to the beach.
- d) It shall be the responsibility of the property owner/homeowner's association to maintain the required signage at the required locations. The City of Gulf Shores Building Department and Fire Department will make routine inspections to verify the signs are in compliance with this section. Anyone found not in compliance with this section will be subject to penalties and fines as allowed within the City of Gulf Shores' Code of Ordinances.
- e) The requirements of this section shall not exempt any requirements as established in other ordinances adopted by the City of Gulf Shores regarding signage.

(Ord. No. 1552, § 1, 7-13-09)

Additional Addressing Information from Gulf Shores Subdivision Regulations:

8. Street Names. New street names shall not duplicate or be similar to existing street names and for proposed streets which are in alignment with existing streets the street name shall be projected.

Naming shall be consistent with the directional line of the street as follows:

Through streets lying east and west - - - - - Avenues

Through streets lying north and south - - - - - Streets

Through streets lying other than what can be termed north and south or east and west - - - - - Roads

Cul-de-sacs and other noncontinuous streets - - - - - Lanes, Places, Courts, Drives

Circular or "U" shaped streets- - - - - Circles

9. Street Name and Regulatory Signs. Street name signs are to be placed at all intersections within or abutting the subdivision the type and location of which shall be approved by the City.

10. Street Lights. Installation of street lights shall be required in accordance with design and specification standards approved by the City.

11. Reserve Strips. Private reserve strips controlling access to streets shall be prohibited.

12. Half-Streets. Where there exists a dedicated or platted half street adjacent to the tract to be subdivided, the other half shall be platted. New half-streets or half alleys shall be prohibited.

13. Private Streets. There shall be no private street platted within a subdivision where abutting properties will be sold to the public except in instances where the Planning Commission establishes that the maintenance of private streets will be adequately and continuously financed by assessments against adjoining properties established by covenants and administered through a homeowners association. Such covenants shall provide for flexible maximum assessments so that adjustments may be made for inflationary price rises and that the assessments shall be a charge or lien on the land. Private streets shall be designed so that they will in no way interfere with the logical extension of the street system serving the surrounding area or with the extension of arterial streets. Private streets shall be approved as to design in accordance with the standards in this section.

14. Additional Width on Existing Streets. Unless otherwise waived by the Planning Commission, subdivisions that adjoin existing streets with inadequate right-of-way shall dedicate additional right-of-way to meet the minimum street width requirements as follows:

- a. The entire right-of-way shall be provided where any part of the subdivision is on both sides of the existing street.



-
- b. When the subdivision is located on only one side of an existing street, a minimum of one-half of the required right-of-way from the centerline of existing street shall be provided.

City of Loxley

The City of Loxley currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Town of Magnolia Springs

Road naming and Addressing in the Town of Magnolia Springs is handled by Baldwin County 9-1-1.

City of Orange Beach

The City of Orange Beach currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Town of Perdido Beach

Road naming and Addressing in the Town of Perdido Beach is handled by Baldwin County 9-1-1.

City of Robertsdale

The City of Robertsdale currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Town of Silverhill

Road naming and Addressing in the Town of Silverhill is handled by Baldwin County 9-1-1.

City of Spanish Fort

Road naming and Addressing in the City of Spanish Fort is handled by Baldwin County 9-1-1.

Town of Summerdale

The Town of Summerdale currently addresses their jurisdiction with assistance from Baldwin County 9-1-1 GIS/Addressing Office.

Exhibit 2



Baldwin County 9-1-1 GIS/Addressing Office Street Name Standards

9/19/2023

Authorization

Director

Date

GIS/Addressing Manager

Date

Revision Log

<i>Revision No.</i>	<i>Effective Date</i>	<i>Prepared By</i>	<i>Description of Changes</i>	<i>Affected Pages</i>
<i>Enter revision number (A-Z for drafts or 0-99 for approved documents)</i>	<i>Enter the effective date (e.g., 01/01/23)</i>	<i>Enter the author's name</i>	<i>Enter a description of changes made</i>	<i>All or number(s) of affected pages</i>
24-0001	1/19/2024	Scott W	Updated who should sign Road Name Petition	New Rd Name Guidelines

BALDWIN COUNTY 9-1-1 STREET NAME STANDARDS

The naming of any new street or the renaming of existing streets within Baldwin County must comply with the street naming standards described below. The standards presented combine requirements from the National Emergency Number Association (NENA), the Federal Geographic Data Committee (FGDC), the United States Postal Services Publication 28, and applicable portions of the Baldwin County Land Development Code including but not limited to Baldwin County Resolution 2021-043 (Jan. 19th, 2021), the revised Baldwin County Commission Policy *#4.3-Road Name Policy*, and/or local municipality resolutions.

The Baldwin County 9-1-1 GIS/Addressing Department reviews street names to be applied to rights of way, easements, or private drives. Duplicate and/or similar-sounding street names are prevented and continuity with existing streets is maintained. Not all accesses may be named. For criteria describing which access may be named, please refer to the Baldwin County 9-1-1 Addressing Standards. If a drive or easement either public or private is 800 ft or longer or contains three or more possible addresses, then it should be named for public safety response.

NAMING STREETS

Each street name in Baldwin County must consist of at least two parts:

- 1) Primary Street Name
- 2) Pre or Post Type

Example: FAIRWEATHER COURT

FAIRWEATHER → Primary Name
COURT → Post Type

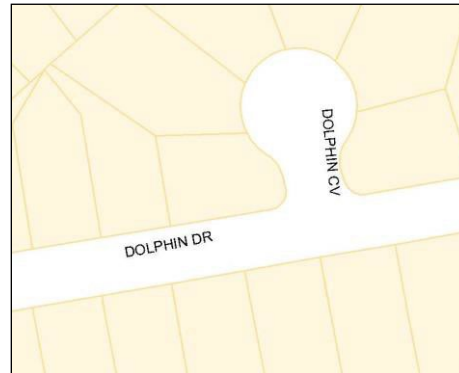
OR

Example: AVENUE B

AVENUE → Pre Type
B → Primary Name

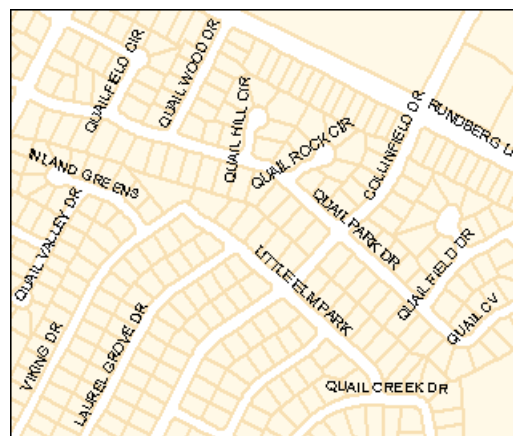
- The character limit for a street name, including the primary name, street type, word spaces, and a directional (if applicable), may not exceed 30 characters. It is recommended that the primary name itself be less than 20 characters to avoid the expense of oversized street signs.
- Each primary name should be used only once within a subdivision with the exception that one cul-de-sac may use the same name as a street it intersects (see Figure 1).

Figure 1



- Avoid use of the same street name in close proximity to similarly named streets.

Figure 2
Many streets starting with same word create confusion



- Street names must be comprised only of characters using the standard English alphabet.
- Special characters should not be used (dashes, apostrophes, periods, slashes, tildes, etc.). A space may replace the special character.

- Only numbered streets and highways use numerals (2nd, 10th, U S Hwy 98). Do not use numbers or spelled out numbers in street names.

Example: **TWO THOUSAND PENNIES DRIVE**

Once the street is addressed, confusion can result from the house number in combination with the street name.

40 TWO THOUSAND PENNIES DRIVE

Sounds like...

42000 PENNIES DRIVE

42 THOUSAND PENNIES DRIVE

- Cardinal direction words, NORTH, SOUTH, EAST and WEST, should not be used as part of a street name. This restriction extends to cardinal direction words in other languages as well, such as NORD or SUR.
- Cardinal directions (called directional) are required when a street crosses over a designated zero range boundary.
- Please do not combine cardinal directional words with other words to create street names.

Example: **SOUTHLANDS BLVD**
SOUTH LANDS BLVD

- Streets in new subdivisions *must* continue the names of existing streets on adjoining plats to maintain street name continuity.

Duplicates

A street name is considered a duplicate if an existing street shares the same street name. Number of words, spaces, spelling differences do not make the street name unique. Changing the street *type* does not make the name unique.

Example: SUN RAY LANE
SUN RAY TRAIL (duplicate)
SUN RAE LANE (phonetic duplicate)
SUNRAE LANE (duplicate despite number of words)
SON RAE LANE (phonetic duplicate)

Modifiers

A modifier is an extra word added to a street name to make it unique. This is useful when a street name is considered a duplicate.

Example: **CANARY CT** is a duplicate.

Suggested modifiers: YELLOW → CANARY YELLOW CT (not a duplicate)

CAGE → CANARY CAGE CT (not a duplicate)

WINE → CANARY WINE CT (not a duplicate)

Street Types

A street type is used to describe the characteristics of a street. Some attempt should be made to match the configuration of the street to the type applied to the name of the street. Just because a street type can be used does not mean that it should be used.

Example: **SWEARINGEN TUNNEL**

Meets the technical requirements of an acceptable street name but would be misleading and confusing if this street does not go through or lead to a tunnel.

Street type words may not be used in place of or within a street name. **Any street submitted for review using a street type word within the street name will be rejected.**

Example: **SKYWAY CIRCLE COURT**

SKYWAY and CIRCLE are both considered street types, and so this proposed name would be rejected.

Example: **CROSSING PATH DR**

CROSSING, PATH and DRIVE are all considered street types, and so this proposed name would be rejected.

For a list of words which may not be used in street names, see Appendix D

Certain streets require specific street type designators:

- **BOULEVARD** can only be used for streets with a right-of-way greater than 90 feet in width; however these streets are not limited to this street type.
- **AVENUE** can only be used for streets greater than 1500 feet in length; however these streets are not limited to these street types.
- **PARKWAY** can only be used for streets greater than 2500 feet in length, with right-of-way greater than 90 feet in width, and which serves as a connector between two major thoroughfares.
- **BEND** designates a street with at least one bend in it. The bend must exceed 100 degrees. (See Figures 3 and 4)
- **CIRCLE** can only be used for a street that has two intersections along an intersecting street.
- **LOOP** is a street which loops around and intersects itself.

Figure 3
BRANTLEY BND

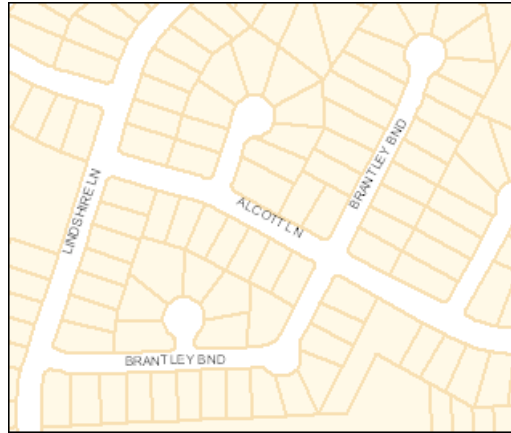
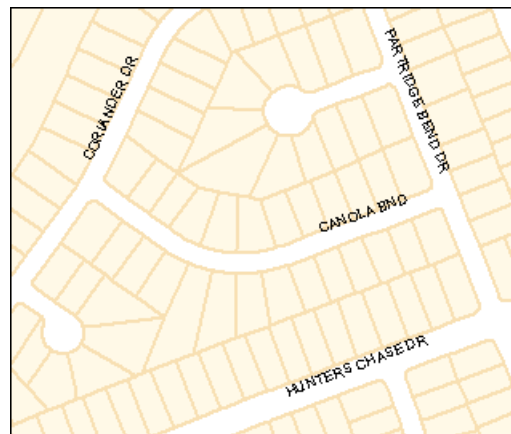


Figure 4
CANOLA BND



- Streets that include a 90 degree turn may not use the BEND street type; two street names must be used when a street incorporates a 90 degree turn.

- COURT, COVE, or PLACE may only be used for cul-de-sacs and cul-de-sacs may only use COURT, COVE, or PLACE.
- Cul-de-sacs are intersected by only **one** street and do not provide through access (see Figures 5 and Figure 6).

Figure 5
MEDITERRA PLACE is a cul-de-sac

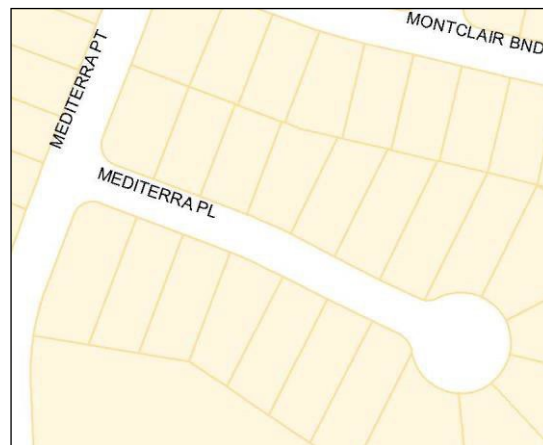
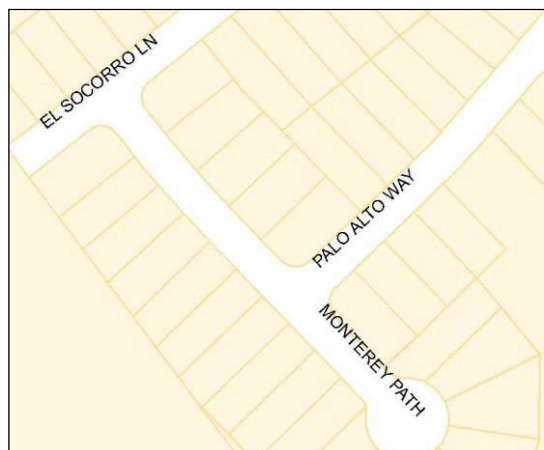
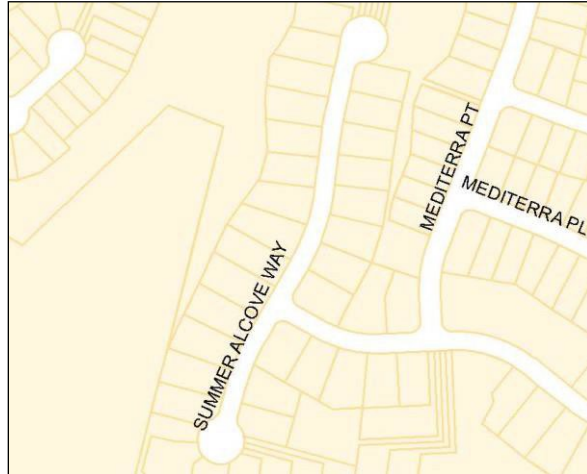


Figure 6
MONTEREY PATH is not a cul-de-sac



- Streets opposite each other that end in a cul-de-sac should have the same name with a non cul-de-sac street type (see Figure 7).

Figure 7
SUMMER ALCOVE WAY is not a cul-de-sac



- A street that intersects another and continues into a cul-de-sac should not change name or street type and is not considered a cul-de-sac (see Figure 8).

Figure 8
PLAINS CREST DRIVE does not change name or street type



- LOOP may be used for streets that loop back onto or across themselves.

**Figure 9
VILLAGE VIEW LOOP**



**Figure 10
AMY CIR begins and ends
with intersections on the same street
and has lots inside the circle**

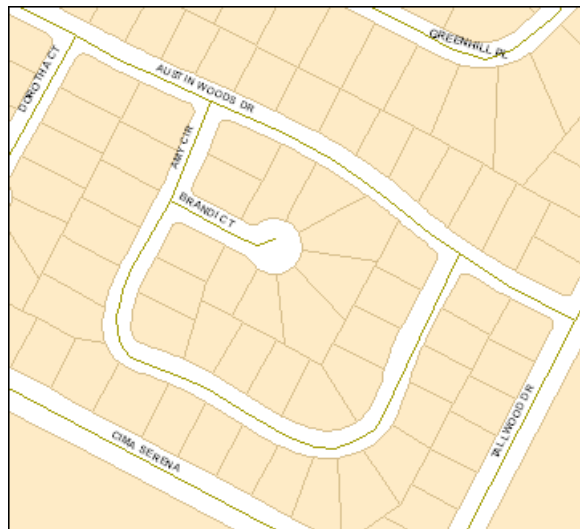
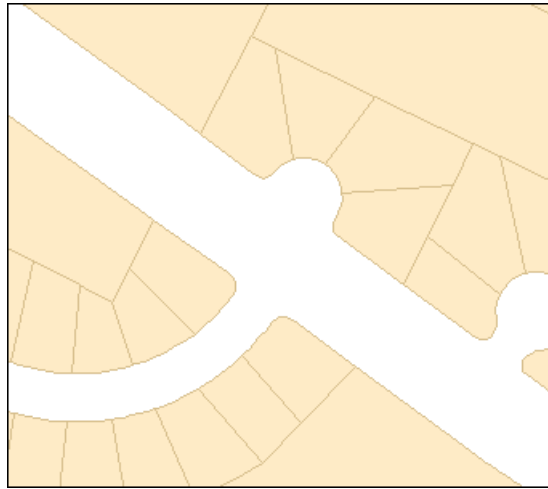


Figure 11
Crescent streets have no lots inside the crescent



Overused Words

Words used as the first word in more than 15 street names in the Baldwin County Street Name Database are considered overused. **Street names submitted for review will be rejected if overused words are included in the name (regardless of Subdivision Name or marketing theme).** Changing the spelling of an overused word does not create a new word (ANN is equivalent to ANNE). Compound or combined words using an overused word will also be rejected (SUNBURST uses the overused word SUN).

For a list of words that are overused or not allowed, see Appendix D.

Reserving Street Names

Prior to or during subdivision review, developers must submit street names for review and reservation to the Baldwin County 9-1-1 GIS/Addressing Department. Reserving street names allows the developer to pre-approve street names and reserve them for their use. This process prevents other new developments from using the same names, preventing the creation of duplicate street names.

A street name reservation will expire one (1) year after the date on which it is reserved if no phases of the subdivision have been recorded in that time. After the street name has expired, it will be released.

GIS/Addressing does not guarantee pre-approvals and reservations of street names. It is important for developers to note that even though a street name has been reserved, future factors may prevent the street name from being used. If a street name has been pre-approved, but at the time of subdivision or site plan review; either it no longer meets the street naming guidelines, or its spatial characteristics are inconsistent with the type reserved or the name is found to pose an emergency service response risk, GIS/Addressing reserves the right to reject the reserved street name.

Below is a list of considerations taken into account when reviewing street names:

- Active street names in use
- Reserved street names
- Street name duplication and phonetic duplications
- Overused words
- Street types
- Existing streets in adjoining plats (street name continuity)
- Streets in adjoining plats not yet recorded (street name continuity)
- Jurisdiction
- Proximity to a similar sounding street name
- Proximity to streets starting or using the same or similar words
- Street names starting or consisting only of initials or numbers

Here are some things to avoid:

- Complicated words or unconventional spellings
- Offensive, derogatory, libelous or copyrighted words
- Long, difficult-to-remember-in-an-emergency names
- Personal names consisting of a first name and surname
- The use of special characters in the name
- Using 3 or more words in the name not including pre/post suffix type and directional
- Sports team affiliations.
- Vulgar or sexual connotations.
- Drinks or beverage names.
- Streets with numbers in their name
- Political figure names.

Site Plans

Private streets, driveways or easements resembling a 'street-like network' on site plans are reviewed on a case-by-case basis. When GIS/Addressing feels the application of a name to an individual or set of private drives, driveways or easements will enhance delivery of Emergency Services, they will contact the site plan applicant and ask the applicant to select names according to the Street Name Standards.

Once names have been approved, labels for those approved and reserved names must be added to the site plan or plat. Name labels on site plans for private streets and easements must be followed by the word "PRIVATE."

Once the site plan has been "Approved," GIS/Addressing will add the named private streets, driveways or easements to the 9-1-1 data, and add house numbers appropriately according to the Baldwin County 9-1-1 Addressing Standards. GIS/Addressing staff rely upon the site plan developer to communicate the point in time when the site plan status changes to "approved."

For criteria used to determine which private streets, driveways or easements may be considered for application of a street name, refer to page 3 above.

Files to be submitted with site plans that can expedite the review process:

1. A GIS Shapefile or CAD DWG file projected in North American Datum (NAD 83) State Plane Alabama West (Feet) is preferred and can help expedite the review process substantially.

Street Name Changing

A street name change shall occur if the current street name is posing a public safety response. A street name change may also occur if 75% of the property owners who live on the street/drive, sign the road name change petition, or 100% if a family name or person's name is being requested. There may be a fee in certain jurisdictions for a road name change. No street name change involving multiple jurisdictions shall occur without written notice to each jurisdiction informing them of this issue and the reason for the change. If all jurisdictions are in agreement, a resolution or ordinance adopting the street name change must be adopted by each affected jurisdiction. Baldwin County 9-1-1 GIS/Addressing staff will notify all property owners of their new address after the new street name is accepted.

Process for Reserving Street Names

Please email the following information to Baldwin County 9-1-1 GIS/Addressing section:

1. Name of the project; if the project has a case number, please include that number in the subject line of the email contact.
2. Include the number of street names required for the project.
3. List of proposed street names with street types. You may submit more names than necessary for review, but you can only reserve a number of names equal to the number of streets that will be required to name all of the accesses.
4. Location map of subdivision and/or preliminary plan. GIS Shapefiles or CAD DWG files are preferred.

5. Contact information (name, phone and email)

There is a **5-7 business day turnaround time** for reviewing street names. Names will not be reserved unless all of the information listed above is provided.

Providing a copy of the preliminary overall plan showing the street layouts will allow for a more accurate review of street names and street types.

During subdivision review, some previously approved street names may be rejected due to changes in street layouts, street types, spelling, or expiration of reserved street names. Adjoining plats and connecting streets may also impact street name approvals.

For more information

Baldwin County 9-1-1
GIS/Addressing
911 Telecommunicator Cir
Robertsdale, AL 36567
Main: 251-947-3911
Fax: 251-947-2740
Email: addressing@baldwin911.org

Variance from Adherence to Street Naming Guidelines

Use of names which vary from the Street Naming Standards for the purposes of honoring persons or commemorating particular places or events will be considered on a case-by-case basis.

Appendix A

From the Subdivision Requirements section:

STREET NAMES

(A) New streets in subdivisions shall be named to provide continuity of name with existing streets and to prevent conflict with identical or similarly spelled or pronounced names in other parts of the planning jurisdiction.

(B) An applicant may suggest a street name. Approval of a street name by GIS/Addressing is required before a final plat may be approved.

Appendix B

Glossary of Terms

Term	Meaning
Address grid	A schema based upon one axis: Starting at Fort Morgan and going North and East in Baldwin County. Used to determine the dominant cardinal direction of a road and the starting point for property addressing.
Street Name Pre Modifier	A word or phrase that precedes and modifies the Street Name element but is separated from it by a Street Name Pre Type or a Street Name Pre Directional or both. Example: “Alternate” in “Alternate Route 8” “Old” in “Old North Church Street”
Street Name Pre Directional	A word preceding the Street Name element that indicates the direction taken by the road from an arbitrary starting point or line, or the sector where it is located. Example: “South” in “South Pine Street”
Street Name Pre Type	A word or phrase that precedes the Street Name element and identifies a type of thoroughfare in a complete street name. Example: “Avenue” in “Avenue A” “Highway” in “Highway 443” “Bypass Highway” in “Bypass Highway 22” “Boulevard” in “Boulevard of the Allies”
Street Name Pre Type Separator	A preposition or prepositional phrase between the Street Name Pre Type and the Street Name. Example: “of the” in “Avenue of the Stars”
Street Name	The official name of the road, usually defined by the lowest jurisdictional authority (e.g. city). The street name does not include any street types, directionals, or modifiers. Example: “Fifth” in “Fifth Avenue”
Street Name Post Type	A word or phrase that follows the Street Name element and identifies a type of thoroughfare in a complete street name. Example: “Parkway” in “Ocean Parkway”
Street Name Post Directional	A word following the Street Name element that indicates the direction taken by the road from an arbitrary starting point or line, or the sector where it is located. Example: “North” in “Elm Avenue North”
Street Name Post Modifier	A word or phrase that follows and modifies the Street Name element, but is separated from it by a Street Name Post Type or a Street Name Post Directional or both.

	Example: "Number 5" in "Fire Road Number 5" "Extension" in "Main Street North Extension"
Continuous road	A street that has no permanent gaps, impassable interruptions or intersecting road centerline offsets throughout its entire course; or a previously continuous road that has become segmented by road construction or improvement resulting with intersecting road centerline offsets of less than 100 feet
Datum	A mathematical surface on which a mapping and coordinate system is based.
Duplicate road name	A street as compared to that of another street or street section with the same or similar name, in spelling or pronunciation, regardless of the application, or lack of, directional and/or street type
Zero range boundary	An imaginary point starting at Fort Morgan and going North and East in Baldwin County.

Appendix C

Street Types Available for Use

STREET TYPE	ABBREVIATION	Description	Use
Alley	ALY	One way, backway into a location	Residential/Commercial locations
Annex	ANX		Commercial
Arcade	ARC	Shops along it, pedestrian access	Commercial locations
Avenue	AVE	Minimum 1500' length	Residential or Semi-major roadway
Bayou	BYU	A marshy outlet of a lake or river	Residential
Beach	BCH		Commercial
Bend	BND	Small, bendy, with no sharp corners	Residential
Bluff	BLF		Residential
Bottom	BTM		Residential
Boulevard	BLVD	Wide, important street, minimum 90' ROW	Semi- or major roadway
Branch	BR		Residential
Bridge	BRG		Semi- or major roadway
Brook	BRK		Residential
Burg	BG		Residential
Bypass	BYP	Used by 9-1-1 only	Semi- or major roadway
Camp	CP		Residential
Canyon	CYN		Residential
Cape	CPE		Residential
Causeway	CSWY		Semi- or major roadway
Center	CTR	Short street typically found in	Commercial

		a commercial area	
Circle	CIR	Street begins and ends on same intersecting street	Residential or semi-major roadway
Cliff	CLF		Residential
Club	CLB		Commercial/Residential locations
Common	CMN	Urban, high density around grass park area	Residential
Corner	COR		Commercial/Residential locations
Course	CRSE		Residential
Court	CT	Cul-de-sac, 600' long or less	Residential
Cove	CV	Cul-de-sac, 600' long or less	Residential
Creek	CRK	Reserved for waterway addressing only	Residential
Crescent	CRES	Short curved street; a wide part of the road it lies off of (like a bump on one or the other side of a street) Usually has lots on only on one side	Residential
Crest	CRST		Residential
Crossing	XING	Connector between two other streets on either side of water courses or major roadway	Residential or Semi-major roadway
Crossroad	XRD		Residential
Curve	CURV		Residential
Dale	DL		Residential
Dam	DM		Commercial/Residential
Divide	DV		Residential
Drive	DR	One of most common types used	Residential and Semi-major roadway

Estate	EST		Residential
Expressway	EXPY	Limited access highway	Major roadway
Extension	EXT	Newer portion of existing street	Residential and Semi-major roadway
Fall	FALL		Residential
Ferry	FRY	Reserved for waterway addressing only	Commercial
Field	FLD		Residential
Flat	FLT		Residential
Ford	FRD		Residential
Forest	FRST		Residential
Forge	FRG		Residential
Fork	FRK		Residential
Fort	FT	Reserved for historic landmarks	Semi-major roadway
Freeway	FWY	Limited access, no toll	Major roadway
Garden	GDN	Access to Garden or Townhomes or free-standing Condos	Residential
Gateway	GTWY		Commercial/Residential
Glen	GLN		Commercial/Residential
Green	GRN		Commercial/Residential
Grove	GRV		Residential
Harbor	HBR		Commercial/Residential
Haven	HVN		Residential
Heights	HTS		Residential
Highway	HWY	Minimum four lanes	Major roadway
Hill	HL		Residential
Hollow	HOLW		Residential
Inlet	INLT		Residential
Island	IS	Reserved for 9-1-1 use only.	Commercial/Residential

Isle	ISLE	Reserved for 9-1-1 use only.	Commercial/Residential
Junction	JCT		Commercial/Residential
Key	KY		Commercial/Residential
Knoll	KNL		Commercial/Residential
Lake	LK	Reserved for Waterway addressing only	Commercial/Residential
Land	LAND	Reserved for 9-1-1 use only	Commercial/Residential
Landing	LNDG	Street that is typically a private road down to a boat landing	Residential
Lane	LN	One of most common types used	Residential and Semi-major roadway
Lock	LCK		Residential
Lodge	LDG		Residential
Loop	LOOP	street with at least one intersection to the intersecting street. Loops back onto or even crosses itself	Residential or Semi-major roadway
Mall	MALL	Reserved for 9-1-1 use only	Commercial
Manor	MNR		Residential
Meadow	MDW		Residential
Mews	MEWS		Residential
Mill	ML		Residential
Mission	MSN		Residential
Motorway	MTWY	Reserved for 9-1-1 use only	Commercial
Mount	MT		Residential
Orchard	ORCH		Commercial/Residential
Oval	OVAL		Commercial/Residential
Overpass	OPAS	Reserved for 9-1-1 use only	Semi- or major roadway

Park	Park		Commercial/Residential
Parkway	PKWY	Min 90' ROW, minimum 2500' length and serves as a connector between semi-major roadways	Semi- or major roadway
Pass	PASS	Small, neighborhood street	Residential
Path	PATH	Small, neighborhood street	Residential
Pike	PIKE	Toll road or expressway on which tolls are collected	Semi- or major roadway
Place	PL	Cul-de-sac, 600' long or less	Residential
Plaza	PLZ	Small, neighborhood street	Residential
Point	PT		Residential
Port	PRT		Commercial/Residential
Radial	RADL		Commercial/Residential
Ramp	RAMP	feeder to divided roadways between named service road and named highway. Used only by 9-1-1 Addressing	Semi- or major roadways
Ranch	RNCH		Residential
Ridge	RDG		Residential
River	RIV	Reserved for Waterway addressing only	Residential
Road	RD	One of the most common types used	Residential and Semi-major roadway
Route	RTE	Reserved for 9-1-1 usage. Former postal delivery standard.	Commercial/Residential
ROW	ROW	Right-of-Way	Commercial/Residential
Rue	RUE		Residential

Run	RUN	Small meandering street, similar to a cul-de-sac but much longer	Residential
Shoal	SHL	Reserved for Waterway addressing only	Residential
Shore	SHR	Reserved for Waterway addressing only	Residential
Skyway	SKWY	Small street along high elevation, rambling in nature	Residential and Semi-major roadway
Spur	SPUR		Residential
Spring	SPG	Reserved for 9-1-1	Residential
Square	SQ	Square-shaped w/a central park or open space	Residential
Station	STA	Reserved for 9-1-1	Residential
Stream	STRM	Reserved for Waterway addressing only	Residential
Street	ST	One of the most common types used	Commercial/Residential
Summit	SMT		Residential
Terrace	TERR	Small, neighborhood street	Residential
Throughway	TRWY	Major road or highway	Semi- or major roadway
Trace	TRCE	Small, neighborhood street	Residential
Track	TRAK		Commercial
Trail	TRL	Meandering street	Residential and Semi-major roadway
Tunnel	TUNL	Major road or highway underground	Semi- or major roadway
Turnpike	TPKE	Toll road or expressway on which tolls are collected	Semi- or major roadway
Underpass	UPAS	Under a bridge	Commercial

Union	UN		Commercial/Residential
Valley	VLV		Residential
View	VW	Small, neighborhood street	Residential
Village	VLG		Residential
Ville	VL		Residential
Vista	VIS		Residential
Walk	WALK	Small, neighborhood street	Residential
Wall	WALL		Residential
Way	WAY	Small, neighborhood street	Residential
Well	WL		Residential

Appendix D

Overused Words in Street Names

These words if proposed in a street name are likely to be turned down due to being overused or could cause confusion in an emergency response and therefore should be avoided. Personal names consisting of a first name and a surname are strongly discouraged.

AARON*	FAIR	ROSE
ADAM/ADAMS	FISH	ROW
AIRPORT	FIVE	SAND
ALABAMA	FOREST	SEA
ALLEN	FOUR	SEVEN
AND	GEORGE	SIX
AZALEA	GREEN	SOUTH
BALDWIN	GULF	SOUTHERN
BAY	HARBOR	SPRING
BEACH	HARBOUR	ST (abbreviation for SAINT)
BELL/BELLE	HICKORY	STAY AWAY*
BIG	HILL	SUN
BLACK	HILLS	SUNSET
BLAKELEY	HOLLY	THREE
BLUE	HUNDRED	THOUSAND
BRADY	JAMES	TWO
BROWN	JOHN	WATER
CAMELLIA	JUNIPER	WEST
CANAL	LAKE	WHITE
CARDINAL	LONG	WILD
CASTLE	MAGNOLIA	WILLIAM
CEDAR	MAIN	WILSON
CHARLES	MAPLE	WINCHESTER*
CHLOEE*	NEW	WIND
CLUB	NINE	WOLF
COMMON	NORTH	WOOD
COOPER	OAK	*No sports team affiliation.
COTTON	OLD	*No vulgar or sexual connotation.
COUNTRY	ONE	*No drinks or beverages.
CREEK	ORANGE	*No political figure name.
CRIMSON	PARK	
CYPRESS	PECAN	
DAVIS	PERDIDO	
DEER	PINE	
DIXIE*	RAY	
D'OLIVE	RED	
EAGLE	REMINGTON*	
EAST	RIVER	
EDGE	ROBERT	
EIGHT	ROCK	

Baldwin County 9-1-1 New Road Name Guidelines

Please make sure you complete all required parts of the form and meet all the stated criteria so that your petition will pass its initial review.

Road Name Selection

Personal names are strongly discouraged because many difficulties have resulted from allowing personal names at the outset of the naming program. If a name you wish to have considered begins with a word that has already been overly used for a road name anywhere in the county or municipalities, it may be refused. This is to avoid overused street names that can lead to problems when wireless communication equipment is used to call for emergency response. Please refer to Appendix D of the Baldwin County 9-1-1 Street Name Standards to ensure that parts of proposed names are not located on the overused words list before submitting your petition. If you have questions, you can contact the Baldwin County 9-1-1 Addressing Department at addressing@baldwin911.org or call 251-947-3911. **Please allow 5-7 business days from receipt of the petition to allow for review before the road name is accepted.**

Who Can/Must Sign the Petition?

75% of those affected must sign the petition. If you are set upon a personal name being used, **100%** must sign. This includes **resident landowners, non-resident landowners and non-owner residents** on any properties that touch or must be accessed from the roadway. One representative may sign for each household or business; each landowner should sign. Names will be verified; ownership will be verified through the tax revenue department and a field check of the number of inhabited structures will be made.

Return the completed form to: **Baldwin County 9-1-1 GIS/Addressing Department at 911 Telecommunicator Cir Robertsdale, AL 36567**

The Baldwin County 9-1-1 GIS/Addressing Staff and the Baldwin County Highway Department and/or the Municipality in which the road is located in shall have the authority to reject any proposed road name that in their opinion may increase the unauthorized removal of the road sign.

Baldwin County 9-1-1 New Road Name Petition

It is the intent that roads or easements having the possibility of three or more residential and/or commercial structures will be named and addressed.

In the event you meet the criteria for naming a road under the present system you must complete and return this form via email addressing@baldwin911.org or mail to the attention of **Baldwin County 9-1-1 GIS/Addressing Department at 911 Telecommunicator Cir Robertsdale, AL 36567**, or you may bring it in person.

Submit no less than three names:

First Choice: _____

Second Choice: _____

Third Choice: _____

(Generic-type names will receive preference over personal names.)

Location of Road (provide site map): _____

(Give exact location and direction of how the road will run through the property/ties.)

Tax Map Number(s): _____

Check one: Private Road/Drive ____; Right-of-Way ____; Easement ____

Please give width of road or driveway and approximate length: Width ____ Length ____

On the next page list the names, mailing addresses, and telephone numbers of all land and building owners who will be located on this road. There is a separate section on the page for their signatures, which are **REQUIRED**. Be specific: list future development if known and possible time of development. This could be a factor in the approval of your application. **Each structure will be readdressed.** Include a specific description of the location of each driveway with this petition (e.g., you turn into John Doe's driveway 20 feet north of his south property line). In the Comments section give a brief background history and why you think the road should be named. Attach another sheet if necessary.

Names:

_____	_____
_____	_____
_____	_____
_____	_____

Comments: _____

After reviewing the application, if the GIS/Addressing staff approves the naming of the road, a reasonable time should be allowed to properly implement the new name into our databases.

Applicants approved or denied will be notified by email.

I/We, the undersigned, have read and understand that the naming of this road is for the sole purpose of assisting Public Safety responders in locating you. I/We further understand that the naming of the road will in no way constitute responsibility for road maintenance of any type by the Baldwin County Commission or Baldwin County Emergency Communication District (Baldwin County 9-1-1), its agents or assignees, now or in the future.

Signature(s) of applicant(s) (all involved; attach another sheet if needed):

Choose one person as group representative: _____

Telephone No. _(_____)_____

Email Address. _____

.....
(OFFICE USE ONLY)

Date application received: _____ County Highway Department Reviewed: ☐
Or City Road Department Approved ☐

Recommended Action: _____

Comments: _____

Signature: _____ Date: _____

Baldwin County 9-1-1 Existing Road Name Change Guidelines

Your petition will be reviewed by the GIS/Addressing staff at Baldwin County 9-1-1. If the basic criteria are met, it will be forwarded to the Baldwin County Highway Department and/or the municipality in which it's located for their review. If all criteria is approved by each department then it will be entered into our databases and finalized.

Please make sure you complete all required parts of the form and meet all the stated criteria so that your petition will pass the initial review.

Processing Fee

Unincorporated area: A non-refundable processing fee of **\$100.00** must be sent to the Baldwin County Highway Department. No cash, please; checks or money orders only, payable to the Baldwin County Commission. Mail to: Baldwin County Highway Department PO Box 220, Silverhill, AL 36576.

Municipal area: Please check with your local municipality for any associated fees for road name changes.

Road Name Selection/Changing All or a Portion of a Road

The authority having jurisdiction over road naming where roadway exists shall have the authority to reject any proposed road name that in their opinion may increase the unauthorized removal of the road sign.

Personal names consisting of a first name and surname are strongly discouraged. Please refer to the Baldwin County 9-1-1 Street Name Standards Appendix D for words or names that cannot be used.

Please list two alternate names to your first choice.

If it is only a portion of an existing roadway that you wish to have renamed, please be very specific in your description of the boundaries. The boundaries must be extremely clear; the name must not change in the middle of a block, i.e., the road should be bisected by another road to make the boundary clear.

If you live in a recorded subdivision, it may be that the Commission will not approve a change but will ask that the developer submit a new plat of the subdivision showing the new road name. This might happen because the Commission has previously stated that road names with subdivisions are the responsibility of the developer.

Who Can/Must Sign the Petition?

75% of those affected by the change must sign the petition. If you are set upon a personal name being used, **100%** must sign. This includes **resident landowners, non-resident landowners** and **non-owner residents** on any properties that touch or must be accessed from the roadway. One representative may sign for each household or business; each landowner should sign. Names will be verified; ownership will be verified through the tax revenue department and a field check of the number of inhabited structures will be made.

Return the completed form to: **Baldwin County 9-1-1 GIS/Addressing Department at 911 Telecommunicator Cir Robertsedale, AL 36567**

Baldwin County 9-1-1 Existing Road Name Change Petition

We, the undersigned, hereby petition Baldwin County 9-1-1 to permit the renaming of our roadway. We understand and accept that many roads in Baldwin County were named for ease of resident location, particularly for emergency response, and that renaming a roadway is a serious matter involving numerous agencies and departments. By signing this petition, we the undersigned understand that acceptance and approval of this petition in no way obligates the Baldwin County Commission or the Municipality for maintenance of the roadway now or in the future.

Please allow 5-7 business days from receipt of the petition to allow for review before a decision is made on the road name change.

CURRENT ROAD NAME: _____

☐ CHANGE ENTIRE ROAD TO: _____
or

☐ CHANGE PART OF ROAD TO: _____

Describe portion to be changed

<u>NAME</u> (print)	<u>SIGNATURE</u>	OWNER or <u>RESIDENT</u>	(street & mail) <u>ADDRESS</u>	<u>PHONE</u>
---------------------	------------------	-----------------------------	-----------------------------------	--------------

attach another sheet if necessary.

BACKGROUND INFORMATION

What reason is there to rename the road?

Check one: Private drive _____ Right-of-way _____ Easement _____

Location of and length of roadway:

Comments:

.....
FOR OFFICE USE ONLY

Processing fee sent to Baldwin County Highway Department? yes _____ no _____
(If no, date received: _____)

Processing fee sent to Municipality of _____? yes _____ no _____
(If no, date received: _____)

Number of registered landowners: _____
Number of non-owner residents: _____ Total: _____
Number of signers: _____ % of total: _____

Was percentage of criteria met? yes _____ no _____

Are all names available? yes _____ no _____

Tax Map location(s): _____

Comments: _____

Signature: _____ Date: _____

ORDINANCE NO. 668-2024

AN ORDINANCE GRANTING A NON-EXCLUSIVE FRANCHISE TO MEDIACOM SOUTHEAST, LLC, FOR THE PURPOSE OF MAINTAINING DISTRIBUTION LINES FOR THE PROVISION OF CABLE TELEVISION WITHIN THE PUBLIC RIGHTS-OF-WAY WITHIN THE CITY OF SPANISH FORT, ALABAMA

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. The City Council of the City of Spanish Fort does hereby grant to Mediacom Southeast, LLC, a Delaware limited liability company, a non-exclusive franchise granting the authority to construct and maintain a distribution lines for the provision of cable television in the City of Spanish Fort, subject to the terms and conditions set forth in the following agreement:

=====

FRANCHISE AGREEMENT

This Franchise Agreement (“Franchise”) is between the City of Spanish Fort, AL, hereinafter referred to as “the Franchising Authority” and Mediacom Southeast LLC, a limited liability company duly organized and validly existing under the laws of the State of Delaware, hereinafter referred to as “the Grantee.”

The Franchising Authority hereby acknowledges that the Grantee has substantially complied with the material terms of the current Franchise under applicable law, and that the financial, legal, and technical ability of the Grantee is reasonably sufficient to provide services, facilities, and equipment necessary to meet the future cable-related needs of the community, and having afforded the public adequate notice and opportunity for comment, desires to enter into this Franchise with the Grantee for the construction and operation of a cable system on the terms set forth herein.

SECTION 1
Definition of Terms

1.1 Terms. For the purpose of this Franchise, the following terms, phrases, words, and abbreviations shall have the meanings ascribed to them below. When not inconsistent with the context, words used in the present tense include the future tense, words in the plural number include the singular number, and words in the singular number include the plural number:

- A. “Basic Cable Service” is the lowest priced tier of Cable Service that includes the retransmission of local broadcast television signals.
- B. “Cable Act” means Title VI of the Cable Act of 1934, as amended.
- C. “Cable Services” shall mean (1) the one-way transmission to Subscribers of (a) video programming, or (b) other programming service, and (2) Subscriber interaction, if any, which is required for the selection or use of such video programming or other programming service.
- D. “Cable System” shall mean the Grantee’s facility, consisting of a set of closed transmission paths and associated signal generation, reception, and control equipment that is designed to provide Cable Service which includes video programming and which is provided to multiple Subscribers within the Service Area.
- E. “FCC” means Federal Communications Commission, or successor governmental entity thereto.
- F. “Franchising Authority” means the City of Spanish Fort, AL.
- G. “Grantee” means Mediacom Southeast LLC, or the lawful successor, transferee, or assignee thereof.

- H. “Gross Revenues” means revenues derived from Basic Cable Services received by Grantee from Subscribers in the Service Area; provided, however, that Gross Revenues shall not include franchise fees, the FCC User Fee or any tax, fee or assessment of general applicability collected by the Grantee from Subscribers for pass-through to a government agency.
- I. “Quarter” means every third month of the calendar year.
- Example: Quarter 1= January through March
Quarter 2= April through June
Quarter 3= July through September
Quarter 4= October through December
- J. “Open Video Services or OVS” means any video programming Services provided to any person by a Franchisee certified by the FCC to operate an Open Video System pursuant to Section 47 U.S.C. 573, as may be amended, regardless of the Facilities used.
- K. “Person” means an individual, partnership, association, joint stock company, trust, corporation, or governmental entity.
- L. “Public Way” shall mean the surface of, and the space above and below, any public street, highway, freeway, bridge, land path, alley, court, boulevard, sidewalk, parkway, way, lane, public way, drive, circle, or other public right-of-way, including, but not limited to, public utility easements, dedicated utility strips, or rights-of-way dedicated for compatible uses now or hereafter held by the Franchising Authority in the Service Area which shall entitle the Grantee to the use thereof for the purpose of installing, operating, repairing, and maintaining the Cable System.
- M. “Service Area” means the present boundaries of the Franchising Authority, and shall include any additions thereto by annexation or other legal means, subject to the exceptions in subsection 3.9.
- N. “Standard Installation” is defined as 125 feet from the nearest tap to the Subscriber’s terminal.
- O. “Subscriber” means a Person who lawfully receives Cable Service of the Cable System with the Grantee’s express permission.

SECTION 2

Grant of Franchise

2.1 Grant. The Franchising Authority hereby grants to the Grantee a nonexclusive Franchise which authorizes the Grantee to construct and operate a Cable System in, along, among, upon, across, above, over, under, or in any manner connected with Public Ways within the Service Area, and for that purpose to erect, install, construct, repair, replace, reconstruct, maintain, or retain in, on, over, under, upon, across, or along any Public Way such facilities and equipment as may be necessary or appurtenant to the Cable System for the transmission and distribution of Cable Services, data services, information and other communications services or for any other lawful purposes.

2.2 Other Ordinances. The Grantee agrees to comply with the terms of any lawfully adopted generally applicable local ordinance, to the extent that the provisions of the ordinance do not have the effect of limiting the benefits or expanding the obligations of the Grantee that are granted by this Franchise. Neither party may unilaterally alter the material rights and obligations set forth in this Franchise. In the event of a conflict between any ordinance and this Franchise, the Franchise shall control.

2.3 Other Authorizations. The Franchising Authority shall not permit any person to provide services similar to those provided by the Grantee in the Service Area without first having secured a non-exclusive franchise from the Franchising Authority. The Franchising Authority agrees that any grant of additional franchises or other authorizations including OVS authorizations by the Franchising Authority to provide services similar to those provided by the Grantee pursuant to this Agreement to any other entity shall cover the entire Service Area and shall not be on terms and conditions more favorable or less burdensome to the grantee of any such additional franchise or other authorization than those which are set forth herein. In any renewal of this Franchise, the Franchising Authority, should it seek to impose increased obligations upon the Grantee, must take into account any additional franchise(s) or authorizations previously granted and find that the proposed increased obligations in the renewal, are not

more burdensome and/or less favorable than those contained in any such additional franchise(s) or authorizations.

SECTION 3 **Standards of Service**

3.1 Conditions of Occupancy. The Cable System installed by the Grantee pursuant to the terms hereof shall be located so as to cause a minimum of interference with the proper use of Public Ways and with the rights and reasonable convenience of property owners who own property that adjoins any of such Public Ways.

3.2 Restoration of Public Ways. If, during the course of the Grantee's construction, operation, or maintenance of the Cable System there occurs a disturbance of any Public Way by the Grantee, Grantee shall replace and restore such Public Way to a condition reasonably comparable to the condition of the Public Way existing immediately prior to such disturbance.

3.3 Relocation. The Grantee shall, on the request of the Franchise Authority or any Person holding a lawful permit issued by the Franchising Authority, protect, support, raise, lower, temporarily disconnect, relocate in or remove from the Public Way as necessary any property of the Grantee, provided: (A) the expense of such is paid by said Franchise Authority or Person benefiting from the relocation, including, if required by the Grantee, making such payment in advance; and (B) the Grantee is given reasonable advance written notice to prepare for such changes. For purposes of this subsection, "reasonable advance written notice" shall be no less than thirty (30) business days in the event of a temporary relocation, and no less than one hundred twenty (120) days for a permanent relocation.

3.4 Trimming of Trees and Shrubbery. The Grantee shall have the authority to trim trees or other natural growth in order to access and maintain the Cable System.

3.5 Safety Requirements. Construction, operation, and maintenance of the Cable System shall be performed in an orderly and workmanlike manner. All such work shall be performed in substantial accordance with generally applicable federal, state, and local regulations and the National Electric Safety Code.

3.6 Underground Construction. In those areas of the Service Area where all of the transmission or distribution facilities of the respective public utilities providing telephone communications and electric services are underground, the Grantee likewise shall construct, operate, and maintain its Cable System underground. Nothing contained in this subsection shall require the Grantee to construct, operate, and maintain underground any ground-mounted appurtenances.

3.7 Access to Open Trenches. The Franchising Authority agrees to include the Grantee in the platting process for any new subdivision. At a minimum, the Franchising Authority agrees to require as a condition of issuing a permit for open trenching to any utility or developer that (A) the utility or developer give the Grantee at least ten (10) days advance written notice of the availability of the open trench, and (B) that the utility or developer provide the Grantee with reasonable access to the open trench. Notwithstanding the foregoing, the Grantee shall not be required to utilize any open trench.

3.8 Required Extensions of the Cable System. Grantee agrees to provide Cable Service to all residences in the Service Area subject to the density requirements specified in this subsection. Whenever the Grantee receives a request for Cable Service from a potential Subscriber in an unserved area contiguous to Grantee's existing distribution facilities where there are at least 10 residences within 1320 cable-bearing strand feet (one-quarter cable mile) from the portion of the Grantee's trunk or distribution cable which is to be extended, it shall extend its Cable System to such Subscribers at no cost to said Subscribers for the Cable System extension, other than the published Standard/non-Standard Installation fees charged to all Subscribers. Notwithstanding the foregoing, the Grantee shall have the right, but not the obligation, to extend the Cable System into any portion of the Service Area where another operator is providing Cable Service, into any annexed area which is not contiguous to the present Service Area of the Grantee, or into any area which is financially or technically infeasible due to extraordinary circumstances, such as a runway or freeway crossing.

3.9 Subscriber Charges for Extensions of the Cable System. No Subscriber shall be refused service arbitrarily. However, if an area does not meet the density requirements of subsection 3.9 above, the Grantee shall only be required to extend the Cable System to Subscriber(s) in that area if the Subscriber(s) are willing to share the capital costs of extending the Cable System. Specifically, the Grantee shall contribute a capital amount equal to the construction cost per mile, multiplied by a fraction whose numerator equals the actual number of residences per 1320 cable-bearing strand feet from the Grantee's trunk or distribution cable, and whose denominator equals 10. Subscribers who request service hereunder shall bear the remaining cost to extend the Cable System on a *pro rata* basis. The Grantee may require that payment of the capital contribution in aid of construction borne by such potential Subscribers

be paid in advance. Subscribers shall also be responsible for any Standard/non-Standard Installation charges to extend the Cable System from the tap to the residence.

3.10 Cable Service to Public Buildings. The Grantee, upon request, may voluntarily provide without charge, a Standard Installation and one outlet of Basic Cable Service to those administrative buildings owned and occupied by the Franchising Authority, fire station(s), police station(s), and K-12 public school(s) that are passed by its Cable System. The Cable Service provided shall not be distributed beyond the originally installed outlet without authorization from the Grantee. The Cable Service provided shall not be used for commercial purposes, and such outlets shall not be located in areas open to the public. The Franchising Authority shall take reasonable precautions to prevent any inappropriate use of the Grantee's Cable System or any loss or damage to Grantee's Cable System. The Franchising Authority shall hold the Grantee harmless from any and all liability or claims arising out of the provision and use of Cable Service required by this subsection. The Grantee shall not be required to provide an outlet to such buildings where a non-Standard Installation is required, unless the Franchising Authority or building owner/occupant agrees to pay the incremental cost of any necessary Cable System extension and/or non-Standard Installation. If additional outlets of Basic Cable Service are provided to such buildings, the building owner/occupant shall pay the usual installation and service fees associated therewith. To the extent Grantee ceases this voluntary program to provide service to public buildings at no charge, Grantee shall provide the Franchising Authority with at least one hundred twenty (120) days advance written notice of its intent to cease the program. Such notice shall include the rate Grantee proposes to charge for the service, and during the one hundred and twenty (120) day period, the Franchising Authority shall inform Grantee whether it intends to continue receiving service and pay the rate identified, or whether it will opt to cease receiving such service.

3.11 Emergency Alert. Any Emergency Alert System ("EAS") provided by Grantee shall be operated in accordance with FCC regulations. Any use of such EAS by the Franchising Authority will be only in accordance with the applicable state and local plans as approved in accordance with such FCC regulations. Except to the extent expressly prohibited by law, the Franchising Authority will hold the Grantee, its employees, officers and assigns harmless from any claims arising out of use of the EAS, including but not limited to reasonable attorneys' fees and costs.

3.12 Reimbursement of Costs. If funds are available to any Person using the Public Way for the purpose of defraying the cost of any of the foregoing, the Franchising Authority shall reimburse the Grantee in the same manner in which other Persons affected by the requirement are reimbursed. If the funds are controlled by another governmental entity, the Franchising Authority shall make application for such funds on behalf of the Grantee.

SECTION 4

Regulation by the Franchising Authority

4.1 Franchise Fee.

A. The Grantee shall pay to the Franchising Authority a franchise fee of three percent (3%) of annual Gross Revenues (as defined in subsection 1.1 of this Franchise). In accordance with the Cable Act, the twelve (12) month period applicable under the Franchise for the computation of the franchise fee shall be a calendar year. Grantee's responsibility for payment of Franchise Fee under this Agreement shall commence on the first day of the next Quarter after final execution of this Agreement. Until that time, Grantee shall continue to pay the Franchise Fee under any pre-existing Franchise Agreement with the Local Franchising Authority. The franchise fee payment shall be due annually and payable within 90 days after the close of the preceding calendar year. Each payment shall be accompanied by a brief report prepared by a representative of the Grantee showing the basis for the computation.

B. Limitation on Franchise Fee Actions. The period of limitation for recovery by the Franchising Authority of any franchise fee payable hereunder shall be three (3) years from the date on which payment by the Grantee is due to the Franchising Authority.

4.2 Renewal of Franchise.

The Franchising Authority and the Grantee agree that any proceedings undertaken by the Franchising Authority that relate to the renewal of the Grantee's Franchise shall be governed by and comply with the renewal provisions of federal law.

4.3 Conditions of Sale. If a renewal or extension of the Grantee's Franchise is denied or the Franchise is lawfully terminated, and the Franchising Authority either lawfully acquires ownership of the Cable System or by its actions lawfully effects a transfer of ownership of the Cable System to another

party, any such acquisition or transfer shall be at the price determined pursuant to the provisions set forth in Section 627 of the Cable Act.

The Grantee and the Franchising Authority agree that in the case of a final determination of a lawful revocation of the Franchise, the Grantee shall be given at least twelve (12) months to effectuate a transfer of its Cable System to a qualified third party. Furthermore, the Grantee shall be authorized to continue to operate pursuant to the terms of its prior Franchise during this period. If, at the end of that time, the Grantee is unsuccessful in procuring a qualified transferee or assignee of its Cable System which is reasonably acceptable to the Franchising Authority, the Grantee and the Franchising Authority may avail themselves of any rights they may have pursuant to federal or state law. It is further agreed that the Grantee's continued operation of the Cable System during the twelve (12) month period shall not be deemed to be a waiver, nor an extinguishment of, any rights of either the Franchising Authority or the Grantee.

445 Transfer of Franchise. The Grantee's right, title, or interest in the Franchise shall not be sold, transferred, assigned, or otherwise encumbered, other than to an entity controlling, controlled by, or under common control with the Grantee, without prior written notice to the Franchising Authority. No such notice shall be required, however, for a transfer in trust, by mortgage, by other hypothecation, or by assignment of any rights, title, or interest of the Grantee in the Franchise or Cable System in order to secure indebtedness.

SECTION 5

Books and Records

The Grantee agrees that the Franchising Authority, upon thirty (30) days written notice to the Grantee and no more than once annually may review such of its books and records at the Grantee's business office, during normal business hours and on a nondisruptive basis, as is reasonably necessary to ensure compliance with the terms of this Franchise. Such notice shall specifically reference the subsection of the Franchise that is under review so that the Grantee may organize the necessary books and records for easy access by the Franchising Authority. Alternatively, if the books and records are not easily accessible at the local office of the Grantee, the Grantee may, at its sole option, choose to pay the reasonable travel costs of the Franchising Authority's representative to view the books and records at the appropriate location. The Grantee shall not be required to maintain any books and records for Franchise compliance purposes longer than three (3) years. Notwithstanding anything to the contrary set forth herein, the Grantee shall not be required to disclose information that it reasonably deems to be proprietary or confidential in nature, nor disclose books and records of any affiliate which is not providing Cable Service in the Service Area. The Franchising Authority agrees to treat any information disclosed by the Grantee as confidential and only to disclose it to employees, representatives, and agents thereof that have a need to know, or in order to enforce the provisions hereof. The Grantee shall not be required to provide Subscriber information in violation of Section 631 of the Cable Act.

SECTION 6

Insurance and Indemnification

6.1 Insurance Requirements. The Grantee shall maintain insurance in full force and effect, at its own cost and expense, during the term of the Franchise. The Franchising Authority shall be designated as an additional insured and such insurance shall be noncancellable except upon thirty (30) days prior written notice to the Franchising Authority. Upon written request, the Grantee shall provide a Certificate of Insurance showing evidence of the coverage required by this subsection.

6.2 Indemnification. The Grantee agrees to indemnify, save and hold harmless, and defend the Franchising Authority, its officers, boards and employees, from and against any liability for damages and for any liability or claims resulting from property damage or bodily injury (including accidental death), which arise out of the Grantee's construction, operation, or maintenance of its Cable System in the Service Area provided that the Franchising Authority shall give the Grantee written notice of its obligation to indemnify the Franchising Authority within ten (10) days of receipt of a claim or action pursuant to this subsection. Notwithstanding the foregoing, the Grantee shall not indemnify the Franchising Authority for any damages, liability or claims resulting from the willful misconduct or negligence of the Franchising Authority.

SECTION 7

Enforcement and Termination of Franchise

7.1 Notice of Violation. In the event that the Franchising Authority believes that the Grantee has not complied with any material term of the Franchise, the Franchising Authority shall informally discuss the

matter with Grantee. If these discussions do not lead to resolution of the problem, the Franchising Authority shall notify the Grantee in writing of the exact nature of such alleged noncompliance.

7.2 The Grantee's Right to Cure or Respond. The Grantee shall have thirty (30) days from receipt of the notice described in subsection 7.1: (A) to respond to the Franchising Authority, contesting the assertion of such noncompliance, or (B) to cure such default, or (C) in the event that, by the nature of such default, it cannot be cured within the thirty (30) day period, initiate reasonable steps to remedy such default and notify the Franchising Authority of the steps being taken and the projected date that they will be completed.

7.3 Public Hearing. In the event that the Grantee fails to respond to the notice described in subsection 7.1 pursuant to the procedures set forth in subsection 7.2, or in the event that the alleged default is not remedied within thirty (30) days or the date projected pursuant to 7.2(C) above, if it intends to continue its investigation into the default, then the Franchising Authority shall schedule a public hearing. The Franchising Authority shall provide the Grantee at least ten (10) days prior written notice of such hearing, which specifies the time, place and purpose of such hearing, and provide the Grantee the opportunity to be heard.

7.4 Enforcement. Subject to applicable federal and state law, in the event the Franchising Authority, after the hearing set forth in subsection 7.3, determines that the Grantee is in material default of any provision of the Franchise, the Franchising Authority may:

A. Commence an action at law for monetary damages or seek other equitable relief; or

B. In the case of repeated or ongoing substantial non-compliance with a material term or terms of the Franchise, seek to revoke the Franchise in accordance with subsection 7.5.

7.5 Revocation. Should the Franchising Authority seek to revoke the Franchise after following the procedures set forth in subsections 7.1-7.4 above, the Franchising Authority shall give written notice to the Grantee of its intent. The notice shall set forth the exact nature of the repeated or ongoing substantial noncompliance with a material term or terms of the franchise. The Grantee shall have ninety (90) days from such notice to object in writing and to state its reasons for such objection. In the event the Franchising Authority has not received a satisfactory response from the Grantee, it may then seek termination of the Franchise at a public hearing. The Franchising Authority shall cause to be served upon the Grantee, at least thirty (30) days prior to such public hearing, a written notice specifying the time and place of such hearing and stating its intent to revoke the Franchise.

At the designated hearing, Grantee shall be provided a fair opportunity for full participation, including the right to be represented by legal counsel, to introduce relevant evidence, to require the production of evidence, to compel the relevant testimony of the officials, agents, employees or consultants of the Franchising Authority, to compel the testimony of other persons as permitted by law, and to question witnesses. A complete verbatim record and transcript shall be made of such hearing.

Following the hearing, the Franchising Authority shall determine whether or not the Franchise shall be revoked. If the Franchising Authority determines that the Franchise shall be revoked, the Franchising Authority shall promptly provide Grantee with its decision in writing. The Grantee may appeal such determination of the Franchising Authority to an appropriate court which shall have the power to review the decision of the Franchising Authority *de novo*. Grantee shall be entitled to such relief as the court finds appropriate. Such appeal must be taken within sixty (60) days of Grantee's receipt of the determination of the Franchising Authority.

The Franchising Authority may, at its sole discretion, take any lawful action which it deems appropriate to enforce the Franchising Authority's rights under the Franchise in lieu of revocation of the Franchise.

7.6 Force Majeure. The Grantee shall not be held in default under, or in noncompliance with, the provisions of the Franchise, nor suffer any enforcement or penalty relating to noncompliance or default, where such noncompliance or alleged defaults occurred or were caused by circumstances reasonably beyond the ability of the Grantee to anticipate and control. This provision includes work delays caused by waiting for utility providers to service or monitor their utility poles to which the Grantee's Cable System is attached, as well as unavailability of materials and/or qualified labor to perform the work necessary.

Furthermore, the parties hereby agree that it is not the Franchising Authority's intention to subject the Grantee to penalties, fines, forfeitures or revocation of the Franchise for violations of the Franchise where the violation was a good faith error that resulted in no or minimal negative impact on the Subscribers within the Service Area, or where strict performance would result in practical difficulties and hardship to the Grantee which outweigh the benefit to be derived by the Franchising Authority and/or Subscribers.

SECTION 8
Miscellaneous Provisions

8.1 Actions of Parties. In any action by the Franchising Authority or the Grantee that is mandated or permitted under the terms hereof, such party shall act in a reasonable, expeditious, and timely manner. Furthermore, in any instance where approval or consent is required under the terms hereof, such approval or consent shall not be unreasonably withheld.

8.2 Entire Agreement. This Franchise constitutes the entire agreement between the Grantee and the Franchising Authority and supersedes all other prior understandings and agreements oral or written. Any amendments to this Franchise shall be mutually agreed to in writing by the parties.

8.3 Reservation of Rights. Acceptance of the terms and conditions of this franchise will not constitute, or be deemed to constitute, a waiver, either expressly or impliedly, by Grantee of any constitutional or legal right which it may have or may be determined to have, either by subsequent legislation or court decisions. The Franchising Authority acknowledges that Grantee reserves all of its rights under applicable Federal and State Constitutions and laws.

8.4 Notice. Unless expressly otherwise agreed between the parties, every notice or response required by this Franchise to be served upon the Franchising Authority or the Grantee shall be in writing, and shall be deemed to have been duly given to the required party when placed in a properly sealed and correctly addressed envelope: a) upon receipt when hand delivered with receipt/acknowledgment, b) upon receipt when sent certified, registered mail, c) within five (5) business days after having been posted in the regular mail or d) or the next business day if sent by express mail or overnight air courier.

The notices or responses to the Franchising Authority shall be addressed as follows:

Spanish Fort, AL
P.O. Box 226
Spanish Fort, AL 36527

The notices or responses to the Grantee shall be addressed as follows:

Mediacom Southeast LLC
Attn: Legal Department
1 Mediacom Way
Mediacom Park, NY 10918

With a copy to:

Mediacom Southeast LLC
Government Relations Manager
1613 Nantahala Beach Blvd
Gulf Breeze, FL 32563

The Franchising Authority and the Grantee may designate such other address or addresses from time to time by giving notice to the other in the manner provided for in this subsection.

8.5 Descriptive Headings. The captions to Sections and subsections contained herein are intended solely to facilitate the reading thereof. Such captions shall not affect the meaning or interpretation of the text herein.

8.6 Severability. If any Section, subsection, sentence, paragraph, term, or provision hereof is determined to be illegal, invalid, or unconstitutional by any court of competent jurisdiction or by any state or federal regulatory authority having jurisdiction thereof, such determination shall have no effect on the validity of any other Section, subsection, sentence, paragraph, term or provision hereof, all of which will remain in full force and effect for the term of the Franchise.

8.7 Term and Effective Date. The Effective Date of this Franchise is _____. The parties agree that, during the time between final execution of this Franchise and the Effective Date, the terms and conditions of the previous franchise agreement will govern. This Franchise shall be for a term of fifteen (15) years from such Effective Date and shall expire on _____.

Considered and approved this _____ day of _____, 2024.

The City of Spanish Fort, AL

Mediacom Southeast LLC

Printed Name_____

Printed Name_____

Title _____

Title _____

Date_____

Date_____

SECTION 2. Severability Clause. If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 3. Repealer Clause. Any Ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 4. Effective Date. This Ordinance shall become effective only upon receipt of a written unconditional acceptance by the Franchisee of the terms and conditions contained herein within thirty (30) days of the passage of this Ordinance.

ADOPTED AND APPROVED this _____ *day of* _____, **2024.**

CITY OF SPANISH FORT, ALABAMA

BY:_____
Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

ORDINANCE NO. 669-2024

AN ORDINANCE ESTABLISHING RULES AND REGULATIONS FOR LOYALTY PARK IN THE CITY OF SPANISH FORT, ALABAMA

WHEREAS, the Mayor and City Council believe that it is in the best interest of the City to protect the health, safety and welfare of the citizens by establishing certain rules and regulations for the recreational facility known as “Loyalty Park”.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. The following Rules and Regulations shall apply at Loyalty Park:

A. General Rules and Regulations:

1. Patrons shall obey all posted signage including, but not limited to, parking, handicap and traffic control signs.
2. No motorized vehicles on sidewalks or grass.
3. No bicycles, skates, skateboards, rollerblades, wheeled shoes or scooters.
4. No tobacco products.
5. No profanity.
6. No alcoholic beverages.
7. Patrons assume all risk of injury, damage or loss sustained while on the premises.

B. Dog Park Specific Rules

1. Enter at your own and your dog(s) risk.
2. The City of Spanish Fort accepts no liability for any loss, damages or injury of any human or dog while visiting the park.
3. No children under the age of sixteen (16) are permitted in the park without direct adult supervision.
4. People are prohibited from running with dogs, and people should not shout or scream at dogs in the park.
5. Dogs under the age of four months are prohibited in the park.
6. No more than two (2) dogs per handler allowed.
7. All dogs must have visible current rabies tags and be current on all vaccinations. A collar and tag are required for all dogs.
8. Dogs must be leashed when entering or exiting the park, and owners should carry a leash at all times.
9. Owners are legally and financially responsible for their dog's behavior.
10. Children must be supervised by an adult at all times.
11. Dogs that are ill may not enter the park.
12. Flea treatment is highly recommended.
13. Aggressive dogs are prohibited in the park. Dogs who show any type of aggression must be immediately leashed and removed from the park.
14. No treats or toys allowed.
15. All human and pet food and treats are prohibited.
16. Only dogs twenty-five pounds (25 lbs.) and under are allowed in the area designated for small dogs. Small dogs are allowed in the large dog area, but large dogs are prohibited in the small dog area.
17. Smoking, vaping and all use of tobacco in any form is prohibited in all areas of the dog park.
18. Please fill holes and stop dogs from digging.
19. Choke chains, pronged training collars and stud or spiked collars are prohibited.
20. Female dogs in heat are prohibited in the dog park.
21. Intact males must be closely supervised.
22. Always clean up after yourself and your dog. Owners are responsible for cleaning up and properly disposing of waste.

These rules are for the protection and safety of all people and dogs. Please be courteous and do not allow unacceptable behavior to ruin the fun of others, whether dog or person. Failure to abide by these rules may result in loss of privileges. For assistance or questions during normal business hours call 251-626-4884 or after hours call 251-626-4914.

SECTION 2. Penalties. Any person violating any provision of this Ordinance shall be punished by a fine of not less than \$100.00 nor more than \$500.00 and said person shall pay all remedial costs incurred by the City, or any other agency, involved in restoring the facility if found in violation of this Ordinance.

SECTION 3. Repealer Clause. Any ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 4. Severability Clause. If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 5. Effective Date. This Ordinance shall become effective upon its adoption or as otherwise required by state law.

ADOPTED AND APPROVED this ____ day of _____, **2024.**

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

ORDINANCE NO. 670-2024

AN ORDINANCE GRANTING A NON-EXCLUSIVE FRANCHISE TO COMCAST OF ALABAMA, LLC, FOR THE PURPOSE OF MAINTAINING DISTRIBUTION LINES FOR THE PROVISION OF CABLE TELEVISION WITHIN THE PUBLIC RIGHTS-OF-WAY WITHIN THE CITY OF SPANISH FORT, ALABAMA

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. The City Council of the City of Spanish Fort does hereby grant to Comcast of Alabama, an Alabama limited liability company, a non-exclusive franchise granting the authority to construct and maintain a distribution lines for the provision of cable television in the City of Spanish Fort, subject to the terms and conditions set forth in the following agreement:

=====

Franchise Agreement

Between

City of Spanish Fort, Alabama

And

Comcast of Alabama, LLC

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AGREEMENT

This **AGREEMENT** is effective as of the ____ day of _____, 2024 (the “Effective Date”), and is between the City of Spanish Fort, Alabama (the “Franchising Authority” or the “City”), and Comcast of Alabama, LLC (the “Company”). For purposes of this Agreement, unless otherwise defined in this Agreement, the capitalized terms, phrases, words, and their derivations, shall have the meanings set forth in Appendix A.

The Franchising Authority, having determined that the financial, legal, and technical ability of the Company is reasonably sufficient to provide the services, facilities, and equipment necessary to meet the current and future cable-related needs of the community, desires to enter into this Agreement with the Company for the construction, operation, and maintenance of a Cable System on the terms and conditions set forth herein. In consideration of the mutual covenants and agreements contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby covenant and agree as follows:

SECTION 1 GRANT OF AUTHORITY

1.1 Grant of Franchise. The Franchising Authority hereby grants under the Cable Act a nonexclusive franchise (the “Franchise”) to occupy and use the Streets within the Franchise Area in order to construct operate, maintain, upgrade, repair, and remove the Cable System, and provide Cable Services through the Cable System, subject to the terms and conditions of this Agreement. This Franchise authorizes Cable Service, and it does not grant or prohibit the right(s) of the Company to provide other services.

1.2 Term of Franchise. This Franchise shall be in effect for a period of ten (10) years commencing on the Effective Date, unless renewed or lawfully terminated in accordance with this Agreement and the Cable Act.

1.3 Renewal. Subject to Section 626 of the Cable Act (47 U.S.C. § 546) and such terms and conditions as may lawfully be established by the Franchising Authority, the Franchising Authority reserves the right to grant or deny renewal of the Franchise.

1.4 Reservation of Authority. The Company specifically agrees to comply with the lawful provisions of the City and applicable regulations of the Franchising Authority. Subject to any express federal or state preemption, the material terms and conditions contained in this Agreement may not be unilaterally altered by the Franchising Authority through subsequent amendments to the City code, ordinances or any regulation of the Franchising Authority, except in the lawful exercise of the City’s or Franchising Authority’s police power. The Company acknowledges that the Franchising Authority may modify its regulatory policies by lawful exercise of the Franchising Authority’s police powers throughout the term of this Agreement. The Company agrees to comply with such lawful modifications to the City code; however, the Company reserves all rights it may have to challenge such modifications to the City code whether arising in contract or at law. The Franchising Authority reserves all of its rights and defenses to such challenges whether arising in contract or at law. Nothing in this Agreement

shall (i) abrogate the right of the Franchising Authority to perform any public works or public improvements of any description, (ii) be construed as a waiver of any codes or ordinances of the Franchising Authority or of the Franchising Authority's right to require the Company or any Person utilizing the Cable System to secure the appropriate permits or authorizations for its use, or (iii) be construed as a waiver or release of the rights of the Franchising Authority in and to the Streets. Notwithstanding the above, in the event of any conflict between this Agreement and any code or ordinance adopted by the Franchising Authority, the terms and conditions of this Agreement shall prevail.

1.5 Competitive Equity and Subsequent Action Provisions.

1.5.1 Purposes. The Company and the Franchising Authority acknowledge that there is increasing competition in the video marketplace among cable operators, direct broadcast satellite providers, telephone companies, broadband content providers, and others; new technologies are emerging that enable the provision of new and advanced services to City residents; and changes in the scope and application of the traditional regulatory framework governing the provision of Video Services are being considered in a variety of federal, state, and local venues. To foster an environment where all Cable Service Providers and Video Service Providers using the Streets can compete on a competitively neutral and nondiscriminatory basis; encourage the provision of new and advanced services to City residents; promote local communications infrastructure investments and economic opportunities in the City; and provide flexibility in the event of subsequent changes in the law, the Company and the Franchising Authority have agreed to the provisions in this Section 1.5, and these provisions should be interpreted and applied with these purposes in mind. The parties agree that the Franchising Authority shall not be required to execute a franchise agreement or authorization with a competitive CSP or VSP that is identical, word-for-word, with this Agreement to avoid triggering the provisions of this Section 1.5, so long as the regulatory and financial burdens on and benefits to each CSP or VSP are materially equivalent to the burdens on and benefits to the Company. "Materially equivalent" provisions include but are not limited to: franchise fees and the definition of Gross Revenues; system build-out requirements; security

instruments; public, education and government access channels and support; customer service standards; and audits.

1.5.2 Fair Terms for All Providers. Notwithstanding any other provision of this Agreement or any other provision of law,

(a) If any VSP or CSP enters into any agreement with the Franchising Authority to provide Video Services or Cable Services to Subscribers in the Franchise Area, the Franchising Authority and the Company, upon written request of the Company, will use best efforts in good faith to negotiate the Company's proposed Franchise modifications, and such negotiation will proceed and conclude within sixty (60) days, unless that period is reduced or extended by mutual agreement of the parties. If the Franchising Authority and the Company agree to Franchise modifications pursuant to such negotiations, then the Franchising Authority shall amend this Agreement to include the modifications.

If there is no written agreement or other authorization between the new VSP or CSP and the Franchising Authority, the Company and the Franchising Authority shall use the sixty (60) day period to develop and enter into an agreement or other appropriate authorization (to the extent the Company determines an agreement or authorization is necessary) that to the maximum extent possible contains provisions that will ensure competitive equity between the Company and other VSPs or CSPs, taking into account the terms and conditions under which the new VSP or CSP is allowed to provide Video Services or Cable Services to Subscribers in the Franchise Area.

(b) Following the Franchise modification negotiations provided for in Section 1.5.2(a), if the Franchising Authority and the Company fail to reach agreement in such negotiations, the Company may, at its option, elect to replace this Agreement by opting in to the same franchise agreement or other lawful authorization that the Franchising Authority has granted to the new VSP or CSP.

(c) The Franchising Authority shall use all commercially reasonable efforts to at all times enforce the state and federal ban on providing Cable Service without a franchise. The Franchising Authority enforcement efforts shall be continuous and diligent throughout the term of this Agreement. Should the Franchising Authority not commence enforcement efforts within sixty (60) days of becoming aware of a VSP or CSP providing Video Service or Cable Service within the Franchise Area, the Company shall have the right to petition the Franchising Authority for the relief provided in Section 1.5.2 above.

1.5.3 Subsequent Change in Law. If there is a change in federal, state, or local law that provides for a new or alternative form of authorization, subsequent to the Effective Date, for a VSP or CSP utilizing the Streets to provide Video Services or Cable Services to Subscribers in the Franchise Area, or that otherwise changes the nature or extent of the obligations that the Franchising Authority may request from or impose on a VSP or CSP

providing Video Services or Cable Services to Subscribers in the Franchise Area, the Franchising Authority and Company agree that, notwithstanding any other provision of law, upon the written request by either party, the Franchising Authority shall: (i) permit the Company to provide Video Services or Cable Services to Subscribers in the Franchise Area on substantially the same terms and conditions as are applicable to a VSP or CSP under the changed law; (ii) modify this Agreement to comply with the changed law; or (iii) modify this Agreement to ensure competitive equity between the Company and other VSPs or CSPs, taking into account the conditions under which other VSPs or CSPs are permitted to provide Video Services or Cable Services to Subscribers in the Franchise Area. The Franchising Authority and the Company shall implement the provisions of this Section 1.5.3 within sixty (60) days after either party submits a written request to the other party. Should the Franchising Authority fail to implement these provisions within the time specified, this Agreement shall, at the Company's option and upon written notice to the Franchising Authority, be deemed amended as initially requested by the Company under this Section 1.5.3. Notwithstanding any provision of law that imposes a time or other limitation on the Company's ability to take advantage of the changed law's provisions, the Company may exercise its rights under this Section 1.5.3 at any time, but not sooner than thirty (30) days after the changed law goes into effect.

1.5.4 Effect on This Agreement. Any agreement, authorization, right, or determination to provide Cable Services or Video Services to Subscribers in the Franchise Area under this Section 1.5 shall supersede this Agreement.

SECTION 2

THE CABLE SYSTEM

2.1 The System and Its Operations.

2.1.1 Service Area. As of the Effective Date, the Company operates a Cable System within the Franchise Area.

2.1.2 System. As of the Effective Date, the Company maintains and operates a Cable System capable of providing over 250 Channels of Video Programming, which Channels may be delivered by analog, digital, or other transmission technologies, at the sole discretion of the Company.

2.1.3 System Technical Standards. Throughout the term of this Agreement, the Cable System shall be designed, maintained, and operated such that quality and reliability of System Signal will be in compliance with all applicable consumer electronics equipment compatibility standards, including but not limited to Section 624A of the Cable Act (47 U.S.C. § 544a) and 47 C.F.R. § 76.630, as may be amended from time to time.

2.1.4 Testing Procedures; Technical Performance. Throughout the term of this Agreement, the Company shall operate and maintain the Cable System in accordance with the testing procedures and the technical performance standards of the FCC.

2.2 Requirements with Respect to Work on the System.

2.2.1 General Requirements. The Company shall comply with ordinances, rules, and regulations established by the Franchising Authority pursuant to the lawful exercise of its police powers. To the extent that local ordinances, rules, or regulations clearly conflict with the terms and conditions of this Agreement, the terms and conditions of such local ordinances, rules, or regulations shall prevail.

2.2.2 Protection of Underground Utilities. The Company shall comply with the Alabama Underground Damage Prevention Act (Ala. Code § 37-15-1, *et seq.*), relating to notification prior to excavation near underground utilities, as may be amended from time to time.

2.3 Permits and General Obligations.

2.3.1 The Company shall be responsible for obtaining all permits, licenses, or other forms of approval or authorization necessary to construct, operate, maintain, or repair the Cable System, or any part thereof, prior to the commencement of any such activity. The Franchising Authority shall make all reasonable efforts to issue permits, licenses, or other approvals within ten (10) business days. The Company shall be solely responsible, either through its employees or its authorized contractors, for constructing, installing, and maintaining the Cable System in a safe, thorough, and reliable manner in accordance with all applicable standards and using materials of good and durable quality. The Company shall assure that any person installing, maintaining, or removing its facilities is fully qualified and familiar with all applicable standards. No third party shall tamper with, relocate, or otherwise interfere with the Company's facilities in the rights-of-way without the Company's approval and supervision; provided, however, that the Company shall make all reasonable efforts to coordinate with other users of the Streets to facilitate the execution of projects and minimize disruption in the public rights-of-way. All transmission and distribution structures, poles, other lines, and equipment installed by the Company for use in the Cable System in accordance with this Agreement shall be located so as to minimize interference with the proper use of the Streets and the rights and reasonable convenience of property owners who own property adjoining the Streets.

2.3.2 Code Compliance. The Company shall comply with all applicable building, safety, and construction codes. The parties agree that at present, Cable Systems are not subject to the low voltage regulations of the National Electric Code, National Electrical Safety Code, or other such codes or regulations. In the event that the applicable codes are revised such that Cable Systems become subject to low voltage regulations without being grandfathered or otherwise exempted, the Company will thereafter be required to comply with those regulations.

2.4 Conditions on Street Occupancy.

2.4.1 New Grades or Lines. If the grades or lines of any Street within the Franchise Area are lawfully changed at any time during the term of this Agreement, then the Company shall, upon at least ninety (90) days' advance written notice from the

Franchising Authority and at its own cost and expense, protect or promptly alter or relocate the Cable System, or any part thereof, so as to conform with the new grades or lines. If public funds are available to any Person using the Street for the purpose of defraying the cost of any of the foregoing work, the Franchising Authority shall make application for such funds on behalf of the Company. The Company shall be entitled to reimbursement of its costs should any other utility be so compensated as a result of a required protection, alteration, or relocation of its facilities. Notwithstanding the above, the Company shall not be liable for the cost of protecting, altering, or relocating facilities, aerial or underground, where such work is required to accommodate a beautification project or private development project.

2.4.2 Relocation at Request of Third Party. The Company shall, upon reasonable prior written request of any Person holding a permit issued by the Franchising Authority to move any structure, temporarily move its wires to permit the moving of such structure; provided (i) the Company may impose a reasonable charge on any Person for the movement of its wires, and such charge may be required to be paid in advance of the movement of its wires; and (ii) the Company agrees to arrange for such temporary relocation to be accomplished as soon as reasonably practicable, not to exceed ninety (90) days without the prior agreement of the Franchising Authority.

2.4.3 Restoration of Streets. If in connection with construction, operation, maintenance, or repair of the Cable System, the Company disturbs, alters, or damages any Street, the Company agrees that it shall at its own cost and expense restore the Street according to the standards set forth in the Alabama Department of Transportation's Utilities Manual. If the Franchising Authority reasonably believes that the Company has not restored the Street appropriately, then the Franchising Authority, after providing ten (10) business days' advance written notice and a reasonable opportunity to cure, may have the Street restored and bill the Company for the cost of restoration.

2.4.4 Trimming of Trees and Shrubbery. The Company shall have the authority to trim trees or other natural growth overhanging any of its Cable System in the Franchise Area so as to prevent contact with the Company's wires, cables, or other equipment, subject to all applicable local ordinances, rules and regulations, and the cost of such trimming shall not be borne by the Franchising Authority.

2.4.5 Aerial and Underground Construction. If at the time of Cable System construction all of the transmission and distribution facilities of all of the respective public or municipal utilities in the construction area are underground, the Company shall place its Cable System's transmission and distribution facilities underground. At the time of Cable System construction, in any place within the Franchise Area where the transmission or distribution facilities of the respective public or municipal utilities are both aerial and underground, the Company shall have the discretion to construct, operate, and maintain all of its transmission and distribution facilities, or any part thereof, aerially or underground; however, at such time as all existing aerial facilities of the respective public or municipal utilities are placed underground, the Company shall likewise place its facilities underground, subject to the provisions of Section 2.4.1. Company facilities placed underground at the property owner's request in any area where any of the

transmission or distribution facilities of the respective public or municipal utilities are aerial shall be installed with the additional expense paid by the property owner. Nothing in this Section 2.4.5 shall be construed to require the Company to construct, operate, or maintain underground any ground-mounted appurtenances such as customer taps, line extenders, system passive devices, amplifiers, power supplies, pedestals, or other related equipment. The Company shall be entitled to expand and upgrade its System as it deems reasonably necessary.

2.4.6 Use of Existing Poles. Where possible, the Company shall attach its facilities to existing utility poles and shall use all reasonable efforts to enter into a pole attachment agreement with the owners of such existing utility poles. The Franchising Authority acknowledges that the Company may pass through to Subscribers the costs of attaching to existing utility poles in the Franchise Area, and does not object.

2.5 Change in Franchise Area. In the event that the borders of the Franchise Area change, through annexation or otherwise, the Franchising Authority shall provide to the Company written notice of such change, including an updated map of the Franchise Area. Franchise fees on gross revenues earned from Subscribers in annexed areas shall not be payable to the Franchising Authority until sixty (60) days after the Company's receipt of such updated map, and shall not be remitted to the Franchising Authority until the next regularly scheduled quarterly franchise fee payment as provided in Section 4.1.2 below.

SECTION 3 CUSTOMER SERVICE

Customer Service. The Company shall comply in all respects with the requirements set forth in Appendix B. A minor violation of those requirements does not constitute a breach of this Agreement.

SECTION 4 COMPENSATION AND OTHER PAYMENTS

4.1 Compensation to the Franchising Authority. As compensation for the Franchise, the Company shall pay or cause to be paid to the Franchising Authority the amounts set forth in this Section 4.1.

4.1.1 Franchise Fees—Amount. The Company shall pay to the Franchising Authority franchise fees in an amount equal to five percent (5%) of Gross Revenues derived from the operation of the Cable System to provide Cable Services in the Franchise Area.

4.1.2 Franchise Fees—Payment. Payments of franchise fees shall be made on a quarterly basis and shall be remitted not later than thirty (30) days after the last day of March, June, September, and December throughout the term of this Agreement.

4.1.3 Company to Submit Franchise Fee Report. The Company shall submit to the Franchising Authority, not later than thirty (30) days after the last day of March, June, September, and December throughout the term of this Agreement, a report setting forth the basis for the computation of Gross Revenues on which the quarterly payment of

franchise fees is being made, which report shall enumerate, at a minimum, the following revenue categories: limited and expanded basic video service, digital video service, premium video service, pay-per-view and video-on-demand, equipment, installation and activation, franchise fees, guide, late fees, ad sales, home shopping commissions, and bad debt.

4.1.4 Franchise Fee Payments Subject to Audit; Remedy for Underpayment. No acceptance of any franchise fee payment by the Franchising Authority shall be construed as an accord and satisfaction that the amount paid is in fact the correct amount or a release of any claim that the Franchising Authority may have for further or additional sums payable under this Agreement. The Franchising Authority may conduct an audit no more than once annually to ensure payments in accordance with this Agreement. The audit of the Company's records shall take place at a location, in the State of Alabama, determined by the Company. The Franchising Authority is prohibited from removing any records, files, spreadsheets, or any other documents from the site of the audit. The audit period shall be limited to three (3) years preceding the end of the quarter of the most recent payment.

If, as a result of an audit or any other review, the Franchising Authority determines that the Company has underpaid franchise fees in any twelve (12) month period by ten percent (10%) or more, then, in addition to making full payment of the relevant obligation, the Company shall reimburse the Franchising Authority for all of the reasonable costs associated with the audit or review, including all reasonable out-of-pocket costs for attorneys, accountants, and other consultants. The Franchising Authority shall provide the Company with a written notice of audit results and a copy of the final report presented to the Franchising Authority. The Company shall remit any undisputed amounts owed to the Franchising Authority as the result of the audit within forty-five (45) days, or other mutually acceptable timeframe, after the date of an executed settlement and release agreement.

4.2 Payments Not to Be Set Off Against Taxes or Vice Versa. The parties agree that the compensation and other payments to be made pursuant to this Section 4 are not a tax and are not in the nature of a tax.

4.3 Interest on Late Payments. If any payment required by this Agreement is not actually received by the Franchising Authority on or before the applicable date fixed in this Agreement, the Company shall pay interest thereon, from the due date to the date paid, at a rate of one percent (1%) per month.

SECTION 5 COMPLIANCE REPORTS

5.1 Compliance. To the best of its knowledge, the Franchising Authority hereby acknowledges that as of the Effective Date, the Company is in material compliance with all material laws, rules, and ordinances of the Franchising Authority.

5.2 Reports. Upon written request by the Franchising Authority and subject to Section 631 of the Cable Act, the Company shall promptly submit to the Franchising Authority such information as may be necessary to reasonably demonstrate the Company's compliance with any term or condition of this Agreement.

5.3 File for Public Inspection. Throughout the term of this Agreement, the Company shall maintain and make available to the public those documents required pursuant to the FCC's rules and regulations.

5.4 Treatment of Proprietary Information. The Franchising Authority agrees to treat as confidential, to the maximum extent allowed under the Alabama Public Records Law (Ala. Code § 36-12-40, *et seq.*) or other applicable law, any requested documents submitted by the Company to the Franchising Authority that are labeled as "Confidential" or "Trade Secret" prior to submission. In the event that any documents submitted by the Company to the Franchising Authority are subject to a request for inspection or production, including but not limited to a request under the Alabama Public Records Law, the Franchising Authority shall notify the Company of the request as soon as practicable and in any case prior to the release of such information, by email or facsimile to the addresses provided in Section 10.6 of this Agreement, so that the Company may take appropriate steps to protect its interests in the requested records, including seeking an injunction against the release of the requested records. Upon receipt of said notice, the Company may review the requested records in the Franchising Authority's possession and designate as "Confidential" or "Trade Secret" any additional portions of the requested records that contain confidential or proprietary information.

5.5 Emergency Alert System. Company shall install and maintain an Emergency Alert System in the Franchise Area only as required under applicable federal and state laws. Additionally, the Franchising Authority shall permit only those Persons appropriately trained and authorized in accordance with applicable law to operate the Emergency Alert System equipment and shall take reasonable precautions to prevent any use of the Company's Cable System in any manner that results in inappropriate use thereof, or any loss or damage to the Cable System. Except to the extent expressly prohibited by law, the Franchising Authority shall hold the Company and its employees, officers, and assigns harmless from any claims arising out of use of the Emergency Alert System, including but not limited to reasonable attorneys' fees and costs.

SECTION 6 ENFORCEMENT

6.1 Notice of Violation. If the Franchising Authority believes that the Company has not complied with the terms of this Agreement, the Franchising Authority shall first informally discuss the matter with the Company. If discussions do not lead to a resolution of the problem, the Franchising Authority shall notify the Company in writing of the nature of the alleged noncompliance ("Violation Notice").

6.2 Company's Right to Cure or Respond. The Company shall have thirty (30) days from the receipt of the Violation Notice, or any longer period specified by the Franchising Authority, to respond; cure the alleged noncompliance; or, if the alleged noncompliance, by its nature, cannot

be cured within thirty (30) days, initiate reasonable steps to remedy the matter and provide the Franchising Authority a projected resolution date in writing.

6.3 Hearing. If the Company fails to respond to the Violation Notice received from the Franchising Authority, or the alleged noncompliance is not remedied within the cure period set forth above, the Franchising Authority's governing body shall schedule a hearing if it intends to continue its investigation into the matter. The Franchising Authority shall provide the Company at least thirty (30) days' prior written notice of the hearing, specifying the time, place, and purpose of the hearing. The Company shall have the right to present evidence and to question witnesses. The Franchising Authority shall determine if the Company has committed a violation and shall make written findings of fact relative to its determination. If a violation is found, the Company may petition for reconsideration before any competent tribunal having jurisdiction over such matters.

6.4 Enforcement. Subject to applicable federal and state law, if after the hearing provided for in Section 6.3, the Franchising Authority determines that the Company is in default of the provisions addressed in the Violation Notice, the Franchising Authority may

(a) seek specific performance;

(b) commence an action at law for monetary damages or seek other equitable relief; or

(c) in the case of a substantial default of a material provision of this Agreement, seek to revoke the Franchise in accordance with subsection 6.5 below.

6.5 Revocation.

6.5.1 After the hearing and determination provided for in Section 6.3 and prior to the revocation or termination of the Franchise, the Franchising Authority shall give written notice to the Company of its intent to revoke the Franchise on the basis of an alleged substantial default of a material provision of this Agreement. The notice shall set forth the exact nature of the alleged default. The Company shall have thirty (30) days from receipt of such notice to submit its written objection to the Franchising Authority or to cure the alleged default. If the Franchising Authority is not satisfied with the Company's response, the Franchising Authority may seek to revoke the Franchise at a public hearing. The Company shall be given at least thirty (30) days' prior written notice of the public hearing, specifying the time and place of the hearing and stating the Franchising Authority's intent to revoke the Franchise.

6.5.2 At the public hearing, the Company shall be permitted to state its position on the matter, present evidence, and question witnesses, after which the Franchising Authority's governing board shall determine whether or not the Franchise shall be revoked. The public hearing shall be on the record and a written transcript shall be made available to the Company within ten (10) business days. The decision of the Franchising Authority's governing board shall be made in writing and shall be delivered to the Company. The Company may appeal such decision to an appropriate court, which shall have the power to review the decision of the Franchising Authority's governing board. The Company

may continue to operate the Cable System until all legal appeals procedures have been exhausted.

6.5.3 Notwithstanding the provisions of this Section 6, the Company does not waive any of its rights under federal law or regulation.

6.6 Technical Violations. The parties hereby agree that it is not the Franchising Authority's intention to subject the Company to penalties, fines, forfeiture, or revocation of the Agreement for so-called "technical" breach(es) or violation(s) of the Agreement, where the violation was a good faith error that resulted in no or minimal negative impact on the Subscribers within the Franchise Area or where strict performance would result in practical difficulties and hardship to the Company which outweigh the benefit to be derived by the Franchising Authority or Subscribers.

SECTION 7 ASSIGNMENTS AND OTHER TRANSFERS

The Franchise shall be fully transferable to any successor in interest to the Company. A notice of transfer shall be filed by the Company to the Franchising Authority within forty-five (45) days of such transfer. The transfer notification shall consist of an affidavit signed by an officer or general partner of the transferee that contains the following:

(a) an affirmative declaration that the transferee shall comply with the terms and conditions of this Agreement, all applicable federal, state, and local laws, regulations, and ordinances regarding the placement and maintenance of facilities in any public right-of-way that are generally applicable to users of the public right-of-way and specifically including the Alabama Underground Damage Prevention Act (Ala. Code § 37-15-1, *et seq.*);

(b) a description of the transferee's service area; and

(c) the location of the transferee's principal place of business and the name or names of the principal executive officer or officers of the transferee.

No affidavit shall be required, however, for (i) a transfer in trust, by mortgage, hypothecation, or by assignment of any rights, title, or interest of the Company in the Franchise or in the Cable System in order to secure indebtedness, or (ii) a transfer to an entity directly or indirectly owned or controlled by Comcast Corporation.

SECTION 8 INSURANCE AND INDEMNITY

8.1 Insurance.

8.1.1 Liability Insurance. Throughout the term of this Agreement, the Company shall, at its sole expense, maintain comprehensive general liability insurance, issued by a company licensed to do business in the State of Alabama with a rating of not less than "A minus," and provide the Franchising Authority certificates of insurance demonstrating

that the Company has obtained the insurance required in this Section 8.1.1. This liability insurance policy or policies shall be in the minimum amount of One Million Dollars (\$1,000,000.00) for bodily injury or death of any one person, One Million Dollars (\$1,000,000.00) for bodily injury or death of any two or more persons resulting from one occurrence, and One Million Dollars (\$1,000,000.00) for property damage resulting from any one accident. The policy or policies shall not be canceled except upon thirty (30) days' prior written notice of cancellation to the City.

8.1.2 Workers' Compensation. The Company shall ensure its compliance with the Alabama Workers' Compensation Law.

8.2 Indemnification. The Company shall indemnify, defend, and hold harmless the Franchising Authority, its officers, employees, and agents acting in their official capacities from and against any liability or claims resulting from property damage or bodily injury (including accidental death) that arise out of the Company's construction, operation, maintenance, or removal of the Cable System, including but not limited to reasonable attorneys' fees and costs, provided that the Franchising Authority shall give the Company written notice of its obligation to indemnify and defend the Franchising Authority within thirty (30) business days of receipt of a claim or action pursuant to this Section 8.2. If the Franchising Authority determines that it is necessary for it to employ separate counsel, the costs for such separate counsel shall be the responsibility of the Franchising Authority. Notwithstanding the foregoing, the Company shall not be obligated to indemnify the Franchising Authority for any damages, liability, or claims resulting from the willful misconduct or negligence of the Franchising Authority or for the Franchising Authority's use of the Cable System.

8.3 Liability and Indemnity. In accordance with Section 635A of the Cable Act, the Franchising Authority, its officials, employees, members, or agents shall have no liability to the Company arising from the regulation of Cable Service or from a decision of approval or disapproval with respect to a grant, renewal, transfer, or amendment of this Franchise. Any relief, to the extent such relief is required by any other provision of federal, state, or local law, shall be limited to injunctive relief and declaratory relief.

SECTION 9 PUBLIC, EDUCATION, GOVERNMENT ACCESS

9.1 Channel Capacity. The Company agrees to make available channel capacity, up to one (1) fully dedicated Channel position, on the digital tier, to be designated for non-commercial, non-revenue generating public, educational, or governmental ("PEG") access purposes. Unused time on the PEG Channel position may be utilized by the Company subject to terms to be mutually agreed upon by the Company and the Franchising Authority. The Company shall provide the PEG channel within one hundred eighty (180) days of the Franchising Authority's request.

9.2 Channel Positions. At any time during the term of this Agreement and at the Company's sole option and discretion, the Company may (i) change the transmission technology by which PEG access programming is delivered to Subscribers, provided, however, that the quality of PEG access programming transmitted over the Cable System to Subscribers is of a quality comparable

to that which was delivered to the Company by the PEG programmer, or (ii) relocate any PEG programming to a Channel position on its lowest digital tier service delivered to all of the Company's Subscribers. The Company shall notify the Franchising Authority at least thirty (30) days in advance of such changes.

9.3 Ownership. The Company does not relinquish its ownership of its ultimate right of control over a Channel position by designating it for PEG access use. A PEG access user, whether such user is an individual, educational, or governmental user, acquires no property or other interest in the Channel position by virtue of the use of a Channel position so designated.

9.4 Equipment. It shall be the sole responsibility of the Franchising Authority to obtain, provide, and maintain any equipment necessary to produce and cablecast PEG programming over the Cable System. The Company shall not be responsible for obtaining, providing, or maintaining any such equipment.

9.5 No Liability. The Company shall have no liability nor shall it be required to provide indemnification to the Franchising Authority for PEG programming cablecast over the Cable System.

SECTION 10 MISCELLANEOUS

10.1 Controlling Authorities. This Agreement is made with the understanding that its provisions are controlled by the Cable Act, other federal laws, state laws, and all applicable local laws, ordinances, and regulations. To the extent such local laws, ordinances, or regulations clearly conflict with the terms and conditions of this Agreement, the terms and conditions of such local laws, ordinances, or regulations shall prevail.

10.2 Appendices. The Appendices to this Agreement and all portions thereof are, except as otherwise specified in this Agreement, incorporated by reference in and expressly made a part of this Agreement.

10.3 Enforceability of Agreement; No Opposition. By execution of this Agreement, the Company and the Franchising Authority acknowledges the validity of the terms and conditions of this Agreement under applicable law in existence on the Effective Date and pledges that it will not assert in any manner at any time or in any forum that this Agreement, the Franchise, or the processes and procedures pursuant to which this Agreement was entered into and the Franchise was granted are not consistent with the applicable law in existence on the Effective Date.

10.4 Governmental Powers. The Franchising Authority expressly reserves the right to exercise the full scope of its powers, including, but not limited to, its police power and contracting and governmental authority, to promote the public interest and to protect the health, safety, and welfare of the citizens of the City of Spanish Fort, Alabama.

10.5 Entire Agreement. This Agreement, including all Appendices, embodies the entire understanding and agreement of the Franchising Authority and the Company with respect to the subject matter hereof and merges and supersedes all prior representations, agreements, and understandings, whether oral or written, between the Franchising Authority and the Company

with respect to the subject matter hereof, including without limitation all prior drafts of this Agreement and any Appendix to this Agreement, and any and all written or oral statements or representations by any official, employee, agent, attorney, consultant, or independent contractor of the Franchising Authority or the Company.

10.6 Notices. All notices shall be in writing and shall be sufficiently given and served upon the other party by first class mail, registered or certified, return receipt requested, postage prepaid; by third-party commercial carrier; or via facsimile (with confirmation of transmission) and addressed as follows:

THE FRANCHISING AUTHORITY:
City of Spanish Fort
Attn: Mayor
7361 Spanish Fort Blvd
Spanish Fort, Alabama 36527

COMPANY:
Comcast of Alabama, LLC
Attn: Vice President, External Affairs
2605 Circle 75 Parkway
Atlanta, Georgia 30339

With a copy to: Comcast Cable Communications, LLC
Attn: Vice President, Government Affairs
2605 Circle 75 Parkway
Atlanta, Georgia 30339

And: Comcast Cable Communications, LLC
Attn: Legal Department
One Comcast Center
1701 John F. Kennedy Boulevard
Philadelphia, Pennsylvania 19103

10.7 Additional Representations and Warranties. In addition to the representations, warranties, and covenants of the Company to the Franchising Authority set forth elsewhere in this Agreement, the Company represents and warrants to the Franchising Authority and covenants and agrees (which representations, warranties, covenants and agreements shall not be affected or waived by any inspection or examination made by or on behalf of the Franchising Authority) that, as of the Effective Date:

10.7.1 Organization, Standing, and Authorization. The Company is a limited liability company validly existing and in good standing under the laws of the State of Alabama and is duly authorized to do business in the State of Alabama and in the Franchise Area.

10.7.2 Compliance with Law. The Company, to the best of its knowledge, has obtained all government licenses, permits, and authorizations necessary for the operation and maintenance of the Cable System.

10.8 Maintenance of System in Good Working Order. Until the termination of this Agreement and the satisfaction in full by the Company of its obligations under this Agreement, in consideration of the Franchise, the Company agrees that it will maintain all of the material properties, assets, and equipment of the Cable System, and all such items added in connection with any upgrade, in good repair and proper working order and condition throughout the term of this Agreement.

10.9 Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, permitted transferees, and assigns. All of the provisions of this Agreement apply to the Company, its successors and assigns.

10.10 No Waiver; Cumulative Remedies. No failure on the part of the Franchising Authority or the Company to exercise, and no delay in exercising, any right or remedy hereunder including without limitation the rights and remedies set forth in this Agreement, shall operate as a waiver thereof, nor shall any single or partial exercise of any such right or remedy preclude any other right or remedy, all subject to the conditions and limitations established in this Agreement. The rights and remedies provided in this Agreement including without limitation the rights and remedies set forth in Section 6 of this Agreement, are cumulative and not exclusive of any remedies provided by law, and nothing contained in this Agreement shall impair any of the rights or remedies of the Franchising Authority or Company under applicable law, subject in each case to the terms and conditions of this Agreement.

10.11 Severability. If any section, subsection, sentence, clause, phrase, or other portion of this Agreement is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body, or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion. Such declaration shall not affect the validity of the remaining portions of this Agreement, which shall continue in full force and effect.

10.12 No Agency. The Company shall conduct the work to be performed pursuant to this Agreement as an independent entity and not as an agent of the Franchising Authority.

10.13 Governing Law. This Agreement shall be deemed to be executed in the City of Spanish Fort, Alabama, and shall be governed in all respects, including validity, interpretation, and effect, by and construed in accordance with the laws of the State of Alabama, as applicable to contracts entered into and to be performed entirely within that state.

10.14 Claims Under Agreement. The Franchising Authority and the Company, agree that, except to the extent inconsistent with Section 635 of the Cable Act (47 U.S.C. § 555), any and all claims asserted by or against the Franchising Authority arising under this Agreement or related thereto shall be heard and determined either in a court of the United States located in Alabama ("Federal Court") or in a court of the State of Alabama of appropriate jurisdiction ("Alabama State Court"). To effectuate this Agreement and intent, the Company agrees that if the

Franchising Authority initiates any action against the Company in Federal Court or in Alabama State Court, service of process may be made on the Company either in person or by registered mail addressed to the Company at its offices as defined in Section 10.6, or to such other address as the Company may provide to the Franchising Authority in writing.

10.15 Modification. The Company and Franchising Authority may at any time during the term of this Agreement seek a modification, amendment, or waiver of any term or condition of this Agreement. No provision of this Agreement nor any Appendix to this Agreement shall be amended or otherwise modified, in whole or in part, except by an instrument, in writing, duly executed by the Franchising Authority and the Company, which amendment shall be authorized on behalf of the Franchising Authority through the adoption of an appropriate resolution, letter of agreement, or order by the Franchising Authority, as required by applicable law.

10.16 Delays and Failures Beyond Control of Company. Notwithstanding any other provision of this Agreement, the Company shall not be liable for delay in performance of, or failure to perform, in whole or in part, its obligations pursuant to this Agreement due to strike, war or act of war (whether an actual declaration of war is made or not), insurrection, riot, act of public enemy, accident, fire, flood or other act of God, technical failure, sabotage, or other events, where the Company has exercised all due care in the prevention thereof, to the extent that such causes or other events are beyond the control of the Company and such causes or events are without the fault or negligence of the Company. In the event that any such delay in performance or failure to perform affects only part of the Company's capacity to perform, the Company shall perform to the maximum extent it is able to do so and shall take all steps within its power to correct such cause(s). The Company agrees that in correcting such cause(s), it shall take all reasonable steps to do so in as expeditious a manner as possible. The Company shall promptly notify the Franchising Authority in writing of the occurrence of an event covered by this Section 10.16.

10.17 Duty to Act Reasonably and in Good Faith. The Company and the Franchising Authority shall fulfill their obligations and exercise their rights under this Agreement in a reasonable manner and in good faith. Notwithstanding the omission of the words "reasonable," "good faith," or similar terms in the provisions of this Agreement, every provision of this Agreement is subject to this section.

10.18 Contractual Rights Retained. Nothing in this Agreement is intended to impair the contractual rights of the Franchising Authority or the Company under this Agreement.

10.19 No Third-Party Beneficiaries. Nothing in this Agreement, or any prior agreement, is or was intended to confer third-party beneficiary status on any member of the public to enforce the terms of such agreements or Franchise.

IN WITNESS WHEREOF, the party of the first part, by its Mayor, thereunto duly authorized by the City Council of said Franchising Authority, has caused the name of said Franchising Authority to be hereunto signed and the corporate seal of said Franchising Authority to be hereunto affixed, and the Company, the party of the second part, by its officers thereunto duly authorized, has caused its name to be hereunto signed and its seal to be hereunto affixed as of the date and year first above written.

City of Spanish Fort, Alabama

By: _____

Name:

Title: Mayor

(Seal)

Attest: _____

Date: _____

Comcast of Alabama, LLC

By: _____

Name: Michael McArdle

Title: Regional Senior Vice President

Attest: _____

Date: _____

APPENDIX A DEFINED TERMS

For purposes of the Agreement to which this Appendix A is appended, the following terms, phrases, words, and their derivations shall have the meanings set forth herein, unless the context clearly indicates that another meaning is intended.

“Agreement” means the Agreement to which this Appendix A is appended, together with all Appendices attached thereto and all amendments or modifications thereto.

“Basic Service” means any service tier that includes the retransmission of local television broadcast Signals and any equipment or installation used in connection with Basic Service.

“Cable Act” means Title VI of the Communications Act of 1934 as amended, 47 U.S.C. § 521, *et seq.*

“Cable Service” means the one-way transmission to Subscribers of Video Programming or other programming service and Subscriber interaction, if any, which is required for the selection or use of such Video Programming or other programming service. “Cable Service” does not include any Video Programming provided by a commercial mobile service provider as defined in 47 U.S.C. §332(d).

“Cable Service Provider” or **“CSP”** means any person or group of persons (A) who provides Cable Service over a Cable System and directly or through one or more affiliates owns a significant interest in such Cable System, or (B) who otherwise controls or is responsible for, through any arrangement, the management and operation of such a Cable System.

“Cable System” means a facility, consisting of a set of closed transmission paths and associated Signal generation, reception, and control equipment, that is designed to provide Cable Service, which includes Video Programming and which is provided to multiple Subscribers within a community, but “Cable System” does not include:

(A) a facility that serves only to retransmit the television Signals of one (1) or more television broadcast stations;

(B) a facility that serves Subscribers without using any public right-of-way as defined herein;

(C) a facility of a common carrier which is subject, in whole or in part, to the provisions of 47 U.S.C. §§201–276, except that such facility shall be considered a Cable System, other than for purposes of 47 U.S.C. § 541(c), to the extent such facility is used in the transmission of Video Programming directly to Subscribers, unless the extent of such use is solely to provide interactive on-demand services;

(D) an open video system that complies with 47 U.S.C. § 573; or

(E) any facilities of any electric utility used solely for operating its electric utility system.

“Channel” means a “cable channel” or “channel” as defined in 47 U.S.C. § 522(4).

“Company” means Comcast of Alabama, LLC, a limited liability company validly existing under the laws of the State of Alabama, or lawful successor, transferee, designee, or assignee thereof.

“FCC” means the Federal Communications Commission, its designee, or any successor thereto.

“Franchise Area” means the incorporated areas of the City of Spanish Fort, Alabama, including any areas annexed by the Franchising Authority during the term of the Franchise.

“Franchising Authority” means the City of Spanish Fort, Alabama, or lawful successor, transferee, designee, or assignee thereof.

“Gross Revenues” means: all revenue derived by Company, its affiliates, subsidiaries, or parent, or Person from the operation of its Cable System to provide Cable Service within the Franchise Area. Gross Revenues shall include, but not be limited to, Cable Service fees, advertising sales booked in accordance with Applicable Laws and GAAP, home shopping revenue, installation, disconnection and reconnection fees, equipment rental fees, late fees, guides and Franchise Fees. The term Gross Revenue shall not include refundable deposits, bad debt (provided that if amounts previously representing bad debt are collected, then those amounts shall be included in Gross Revenues for the period in which they are collected), investment income, programming launch support payments so long as not booked as revenue by Company, nor any taxes on services furnished by Company imposed by any county, state, or other governmental unit and collected by Company for such governmental unit or non-sufficient fund charges. A Franchise Fee is not such a tax. The Franchising Authority acknowledges and accepts that Company maintains its books and records in accordance with Generally Accepted Accounting Principles ("GAAP").

Resolution of any disputes over the classification of revenue should first be attempted by agreement of the Parties, but should no resolution be reached, the Parties agree that deference shall be given to generally accepted accounting principles ("GAAP") as promulgated and defined by the Financial Accounting Standards Board ("FASB"), Emerging Issues Task Force ("EITF") and/ or the U.S. Securities and Exchange Commission ("SEC"). Notwithstanding the forgoing, the Franchising Authority reserves its right to challenge Company's calculation of Gross Revenues, including the use or interpretation of GAAP as promulgated and defined by the FASB, EITF and/or the SEC.

Notwithstanding anything in this Agreement to the contrary, the Franchising Authority reserves the right to charge a franchise fee on the gross revenues from services provided by the Company to the extent such service may be considered a cable service under

applicable law, as the same may be amended, and may impose, charge, levy, decrease or increase such fee upon sixty (60) days written notice to the Company.

“Person” means any natural person or any association, firm, partnership, joint venture, corporation, or other legally recognized entity, whether for-profit or not-for-profit, but shall not mean the Franchising Authority.

“Signal” means any transmission of radio frequency energy or of optical information.

“Streets” means the surface of, and the space above and below, any and all streets, avenues, highways, boulevards, concourses, driveways, bridges, tunnels, parkways, and waterways within and belonging to the Franchising Authority and any other property within the Franchise Area to the extent to which there exist public easements or public rights-of-way.

“Subscriber” means any Person lawfully receiving Video Service from a Video Service Provider or Cable Service from a Cable Service Provider.

“Video Programming” means programming provided by or generally considered comparable to programming provided by a television broadcast station, as set forth in 47 U.S.C. § 522(20).

“Video Service” means the provision of Video Programming through wireline facilities located at least in part in the public rights-of-way without regard to delivery technology, including Internet protocol technology. This definition does not include any Video Programming provided by a commercial mobile service provider as defined in 47 U.S.C. § 332(d) or Video Programming provided as part of, and via, a service that enables users to access content, information, electronic mail, or other services offered over the public Internet.

“Video Service Provider” or “VSP” means an entity providing Video Service as defined herein, but does not include a Cable Service Provider.

APPENDIX B
CUSTOMER SERVICE STANDARDS

Code of Federal Regulations

Title 47, Volume 4, Parts 70 to 79

Revised as of October 1, 1998

From the U.S. Government Printing Office via GPO Access

47 C.F.R. § 76.309

Page 561–63

TITLE 47—TELECOMMUNICATION
CHAPTER I—FEDERAL COMMUNICATIONS COMMISSION
PART 76—CABLE TELEVISION SERVICE
Subpart H—General Operating Requirements

§ 76.309 Customer service obligations.

(a) A cable franchise authority may enforce the customer service standards set forth in paragraph (c) of this section against cable operators. The franchise authority must provide affected cable operators ninety (90) days written notice of its intent to enforce the standards.

(b) Nothing in this rule should be construed to prevent or prohibit:

- (1) A franchising authority and a cable operator from agreeing to customer service requirements that exceed the standards set forth in paragraph (c) of this section;
- (2) A franchising authority from enforcing, through the end of the franchise term, pre-existing customer service requirements that exceed the standards set forth in paragraph (c) of this section and are contained in current franchise agreements;
- (3) Any State or any franchising authority from enacting or enforcing any consumer protection law, to the extent not specifically preempted herein; or
- (4) The establishment or enforcement of any State or municipal law or regulation concerning customer service that imposes customer service requirements that exceed, or address matters not addressed by the standards set forth in paragraph (c) of this section.

(c) Effective July 1, 1993, a cable operator shall be subject to the following customer service standards:

(1) Cable system office hours and telephone availability—

(i) The cable operator will maintain a local, toll-free or collect call telephone access line which will be available to its subscribers 24 hours a day, seven days a week.

(A) Trained company representatives will be available to respond to customer telephone inquiries during normal business hours.

(B) After normal business hours, the access line may be answered by a service or an automated response system, including an answering machine. Inquiries received after normal business hours must be responded to by a trained company representative on the next business day.

(ii) Under normal operating conditions, telephone answer time by a customer representative, including wait time, shall not exceed thirty (30) seconds when the connection is made. If the call needs to be transferred, transfer time shall not exceed thirty (30) seconds. These standards shall be met no less than ninety (90) percent of the time under normal operating conditions, measured on a quarterly basis.

(iii) The operator will not be required to acquire equipment or perform surveys to measure compliance with the telephone answering standards above unless an historical record of complaints indicates a clear failure to comply.

(iv) Under normal operating conditions, the customer will receive a busy signal less than three (3) percent of the time.

(v) Customer service center and bill payment locations will be open at least during normal business hours and will be conveniently located.

(2) Installations, outages and service calls. Under normal operating conditions, each of the following four standards will be met no less than ninety five (95) percent of the time measured on a quarterly basis:

(i) Standard installations will be performed within seven (7) business days after an order has been placed. "Standard" installations are those that are located up to 125 feet from the existing distribution system.

(ii) Excluding conditions beyond the control of the operator, the cable operator will begin working on "service interruptions" promptly and in no event later than 24 hours after the interruption becomes known. The cable operator must begin actions to correct other service problems the next business day after notification of the service problem.

(iii) The "appointment window" alternatives for installations, service calls, and other installation activities will be either a specific time or, at maximum, a four-hour time block during normal business hours. (The operator may schedule service calls and other installation activities outside of normal business hours for the express convenience of the customer.)

(iv) An operator may not cancel an appointment with a customer after the close of business on the business day prior to the scheduled appointment.

(v) If a cable operator representative is running late for an appointment with a customer and will not be able to keep the appointment as scheduled, the customer will be contacted. The appointment will be rescheduled, as necessary, at a time which is convenient for the customer.

(3) Communications between cable operators and cable subscribers—

(i) Notifications to subscribers—

(A) The cable operator shall provide written information on each of the following areas at the time of installation of service, at least annually to all subscribers, and at any time upon request:

(1) Products and services offered;

(2) Prices and options for programming services and conditions of subscription to programming and other services;

(3) Installation and service maintenance policies;

(4) Instructions on how to use the cable service;

(5) Channel positions programming carried on the system; and,

(6) Billing and complaint procedures, including the address and telephone number of the local franchise authority's cable office.

(B) Customers will be notified of any changes in rates, programming services or channel positions as soon as possible in writing. Notice must be given to subscribers a minimum of thirty (30) days in advance of such changes if the change is within the control of the cable operator. In addition, the cable operator shall notify subscribers thirty (30) days in advance of any significant changes in the other information required by paragraph (c)(3)(i)(A) of this section. Notwithstanding any other provision of Part 76, a cable operator shall not be required to provide prior notice of any rate change that is the result of a regulatory fee, franchise fee, or any other fee, tax, assessment, or charge of any kind imposed by any Federal agency, State, or franchising authority on the transaction between the operator and the subscriber.

(ii) Billing—

(A) Bills will be clear, concise and understandable. Bills must be fully itemized, with itemizations including, but not limited to, basic and

premium service charges and equipment charges. Bills will also clearly delineate all activity during the billing period, including optional charges, rebates and credits.

(B) In case of a billing dispute, the cable operator must respond to a written complaint from a subscriber within 30 days.

(iii) Refunds—Refund checks will be issued promptly, but no later than either—

(A) The customer's next billing cycle following resolution of the request or thirty (30) days, whichever is earlier, or

(B) The return of the equipment supplied by the cable operator if service is terminated.

(iv) Credits—Credits for service will be issued no later than the customer's next billing cycle following the determination that a credit is warranted.

(4) Definitions—

(i) Normal business hours—The term “normal business hours” means those hours during which most similar businesses in the community are open to serve customers. In all cases, “normal business hours” must include some evening hours at least one night per week and/or some weekend hours.

(ii) Normal operating conditions—The term “normal operating conditions” means those service conditions which are within the control of the cable operator. Those conditions which are not within the control of the cable operator include, but are not limited to, natural disasters, civil disturbances, power outages, telephone network outages, and severe or unusual weather conditions. Those conditions which are ordinarily within the control of the cable operator include, but are not limited to, special promotions, pay-per-view events, rate increases, regular peak or seasonal demand periods, and maintenance or upgrade of the cable system.

(iii) Service interruption—The term “service interruption” means the loss of picture or sound on one or more cable channels.

[58 FR 21109, Apr. 19, 1993, as amended at 61 FR 18977, Apr. 30, 1996]

SECTION 2. Severability Clause. If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 3. Repealer Clause. Any Ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 4. Effective Date. This Ordinance shall become effective only upon receipt of a written unconditional acceptance by the Franchisee of the terms and conditions contained herein within thirty (30) days of the passage of this Ordinance.

ADOPTED AND APPROVED this _____ *day of* _____, **2024.**

CITY OF SPANISH FORT, ALABAMA

BY: _____
Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines
City Clerk, CMC

ORDINANCE NO. 671-2024

AN ORDINANCE AMENDING ORDINANCE NO. 51-96 OF THE CITY OF SPANISH FORT ESTABLISHING THE ZONING CLASSIFICATION OF CERTAIN PROPERTY AS B-2, LOCAL BUSINESS DISTRICT

WHEREAS, the owner of the property, Mag 7 LLC, has requested the property described below be pre-zoned in accordance with Ala. Code § 11-52-85 (1975); and

WHEREAS, the owner has submitted a request in writing that the subject property be zoned B-2, Local Business District, upon its annexation into the corporate limits of the City of Spanish Fort; and

WHEREAS, the Planning Commission of the City of Spanish Fort, Alabama, held a meeting on May 14, 2024, and the City Council of the City of Spanish Fort held a meeting on June 3, 2024, for the purpose of receiving public comments on the proposed zoning classification.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. Establishment of Zoning Classification.

In accordance with Ala. Code § 11-52-85 (1975), upon annexation of that certain property bearing Baldwin County Tax Parcel No. 05-29-05-16-0-000-001.004, 05-29-05-21-0-000-001.004 and 05-29-05-22-0-000-008.000 into the corporate limits of the City of Spanish Fort, said property being more particularly described as set forth in the legal description in Exhibit “A” which is attached hereto and made a part of this Ordinance as though set forth fully herein, the said property, or any portion thereof annexed into the City, shall be zoned B-2, Local Business District. A map of the subject property is attached as Exhibit “B” hereto.

SECTION 2. Change in Zoning Map.

The official zoning map for the City of Spanish Fort is hereby amended, changed or altered to reflect the establishment of the zoning classification of B-2, Local Business District, on the above-referenced property.

SECTION 3. Repealer Clause.

Any ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict. Except as expressly amended herein, all terms and provisions contained in Ordinance No. 51-96, as amended, shall remain in full force and effect.

SECTION 4. Severability Clause.

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 5. Effective Date.

This Ordinance shall become effective upon its adoption or as otherwise required by state law.

Adopted and approved this _____ *day of* _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines
City Clerk

EXHIBIT “A” TO ORDINANCE NO. 671-2024

LEGAL DESCRIPTION:

BEGINNING AT THE NORTHWEST CORNER OF LOT 1, WHITEHOUSE CREEK ACRES SUBDIVISION, AS RECORDED IN A MAP OR PLAT THEREOF, IN SLIDE 1262-B, IN THE OFFICE OF THE JUDGE OF PROBATE COURT, BALDWIN COUNTY, ALABAMA:

THENCE RUN SOUTHERLY ALONG THE WEST LINE OF SAID LOT 1, A DISTANCE OF 938 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 22, TOWNSHIP 3 SOUTH, RANGE 2 EAST, BALDWIN COUNTY, ALABAMA;

THENCE RUN WESTERLY ALONG THE SOUTH LINE OF THE NORTHWEST QUARTER OF SECTION 22 AND ALSO THE SOUTH LINE OF THE NORTHEAST QUARTER OF SECTION 21, BOTH BEING IN TOWNSHIP 3 SOUTH, RANGE 2 EAST, BALDWIN COUNTY, ALABAMA, A DISTANCE OF 3960 FEET, MORE OR LESS, TO THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 21, TOWNSHIP 3 SOUTH, RANGE 2 EAST, BALDWIN COUNTY, ALABAMA;

THENCE RUN NORTHERLY, ALONG THE WEST LINE OF THE NORTHEAST QUARTER OF SECTION 21, TOWNSHIP 3 SOUTH, RANGE 2 EAST, BALDWIN COUNTY, ALABAMA,, A DISTANCE OF 1827, MORE OR LESS, TO A POINT ON THE SOUTHERN BOUNDARY OF PARCEL NUMBER 05-29-05-21-0-000-001.002, CURRENT OWNER BEING DARYL LEE - LIFE ESTATE;

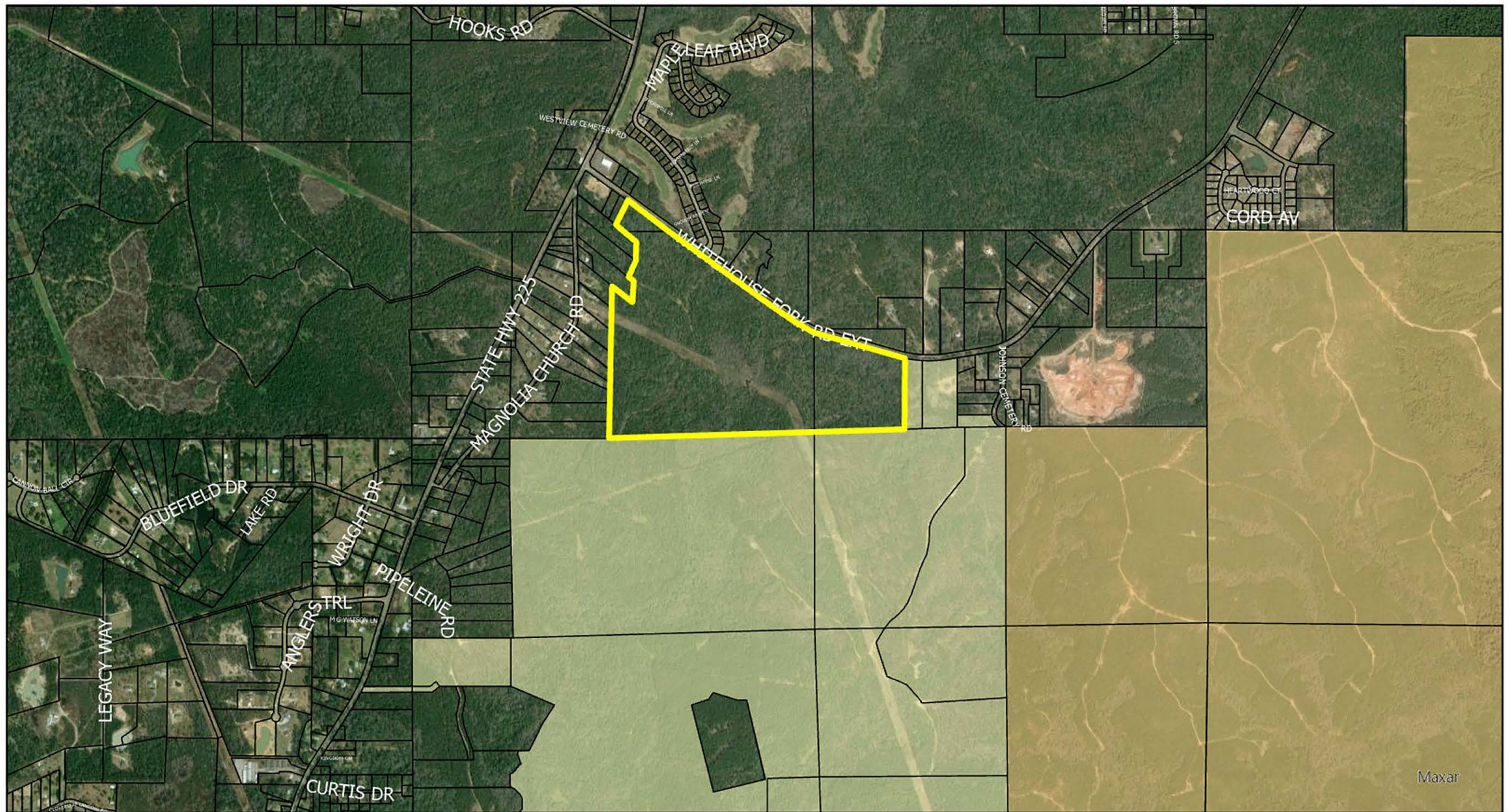
THENCE RUN SOUTHEASTERLY, ALONG SAID SOUTHERN BOUNDARY, A DISTANCE OF 166 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF PARCEL NUMBER 05-29-05-21-0-000-001.002, CURRENT OWNER BEING DARYL LEE - LIFE ESTATE;

THENCE RUN NORTHEASTERLY, ALONG THE EASTERN BOUNDARY OF PARCEL NUMBER 05-29-05-21-0-000-001.002, CURRENT OWNER BEING DARYL LEE - LIFE ESTATE, A DISTANCE OF 228 FEET, MORE OR LESS, TO THE NORTHEAST CORNER OF PARCEL NUMBER 05-29-05-21-0-000-001.002, CURRENT OWNER BEING DARYL LEE - LIFE ESTATE;

THENCE RUN NORTHWESTERLY, ALONG THE NORTHERN BOUNDARY OF PARCEL NUMBER 05-29-05-21-0-000-001.002, CURRENT OWNER BEING DARYL LEE - LIFE ESTATE, A DISTANCE OF 118 FEET, TO THE SOUTHEAST CORNER OF PARCEL NUMBER 05-29-05-21-0-000-001.001, CURRENT OWNER BEING DARYL LEE- LIFE ESTATE;

THENCE RUN NORTHEASTERLY, ALONG THE EASTERN BOUNDARY OF PARCEL NUMBER 05-29-05-21-0-000-001.001, CURRENT OWNER BEING DARYL LEE- LIFE ESTATE, A DISTANCE OF 243 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF PARCEL NUMBER 05-29-05-16-0-000-006.000, CURRENT OWNER BEING THOMAS EUGENE COOK SR.;

THENCE RUN NORTHERLY, ALONG THE EASTERN BOUNDARY OF PARCEL NUMBER 05-29-05-16-0-000-006.000, CURRENT OWNER BEING THOMAS EUGENE COOK SR., A DISTANCE OF 275 FEET, MORE OR LESS, TO THE NORTHEAST CORNER OF PARCEL NUMBER PARCEL NUMBER 05-29-05-16-0-000-006.000, CURRENT OWNER BEING THOMAS EUGENE COOK SR.;



Spanish_Fort_Zoni

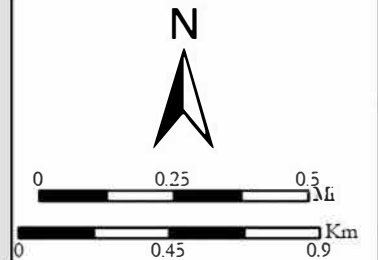
ZONING CLASSIFICATION

- B-1: Professional Business
- B-2: Local Business
- B-3: General Business
- B-4: Major Business District
- B-5: Hotel/Motel
- M-1: Light Industrial
- T-1: Telecommunication Tower District

- State of Alabama
- Baldwin County
- City of Spanish Fort
- PUD: Planned Unit Development
- R-1: Low-Density Single-Family Residential

- R-2: Medium-Density Single-Family Residential
- R-3: Multi-Family Residential
- R-3D: Medium Density Multi-Family Residential

- R-4: Manufactured/Mobile Home Residential
- <all other values>
- Parcels
- RoadCenterlines_08172



RESOLUTION NO. 1409-2024

A RESOLUTION AMENDING THE PERSONNEL MANUAL OF THE CITY OF SPANISH FORT, ALABAMA

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT,
ALABAMA, AS FOLLOWS:**

SECTION 1. Amendment to Personnel Manual. The City Council of the City of Spanish Fort has determined that it is in the best interest of the City to revise certain personnel policies and procedures for the City of Spanish Fort, and the City Council hereby amends **SECTION XVI BENEFITS, F. AUTOMOBILE USAGE, Paragraph 2**, of the Personnel Manual of the City of Spanish Fort, Alabama, to read in its entirety as follows:

2. City-owned vehicles are to be used as transportation to and from work and will not be utilized for personal purposes; i.e., trips to the grocery store, church, a movie, a restaurant, etc. City-owned vehicles will not be assigned to employees whose residence is more than thirty (30) miles from the corporate limits of the City of Spanish Fort, with the exception that the Mayor may allow employees holding appointed positions and whose residence is more than (30) miles from the corporate limits of the City of Spanish Fort to be assigned a vehicle, if the Mayor determines it is in the best interest of the City to do so.

SECTION 2. Personnel Manual Not a Contract; Amendments. The Personnel Manual adopted by the City of Spanish Fort is not a contract between the City of Spanish Fort and any employee, and it is not intended to create contractual obligations of any kind. The City Council reserves the right to make changes to the Personnel Manual and to increase, reduce, abolish, or alter pay, benefits, or any other terms and conditions of employment at any time, in its sole discretion.

SECTION 3. Repealer Clause. Except as expressly amended herein, all terms, conditions and provisions contained in the Personnel Manual, as amended, shall remain in full force and effect.

SECTION 4. Severability Clause. If any part, section or subdivision of this Resolution shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Resolution, which shall continue in full force and effect notwithstanding such holding.

SECTION 5. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED AND APPROVED this ____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

RESOLUTION NO. 1410-2024

**A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT
FOR SERVICES BETWEEN THE CITY OF SPANISH FORT, ALABAMA, AND
UNITI FIBER**

WHEREAS, the City Council of the City of Spanish Fort, Alabama, has determined that it is in the best interest of the City to retain the services of Uniti Fiber to install a 50 Mbps Internet Fiber Optic line from the Spanish Fort Police Department to the Fairhope Police Department for the purpose of communicating with Baldwin County 911.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:**

SECTION 1. The City Council hereby authorizes the Mayor to execute a Contract for Services with Uniti Fiber to install a 50 Mbps Internet Fiber Optic line to from the Spanish Fort Police Department to the Fairhope Police Department for the purpose of communicating with Baldwin County 911, in accordance with the proposals which are attached hereto as Exhibit 1, subject to any changes approved by the Mayor.

SECTION 2. This Resolution shall become effective upon its adoption.

ADOPTED AND APPROVED this _____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines
City Clerk

Exhibit 1



Service Order

Offer Date: 04/22/2024	
Description: 50 Mbps Ethernet SFPD to Fairhope PD	
Opp. Number: OPP-316550	
Requested By:	City of Spanish Fort AL 1560206 Mayor@cityofspanishfort.com Michael McMillan
Offered By:	Uniti Fiber Scott McMahan scott.mcmahan@uniti.com (251)445-1807
Term (Months):	36
Opportunity Type	New Contract Term Type: New

A Service Address	A CPE Location
30500 State Highway 181, Spanish Fort, AL 36527-5803	Spanish Fort Police Department

Z Service Address	Z CPE Location
107 North Section Street, Fairhope, AL 36532-2430	City of Fairhope-Police Department

Quantity	Service	CPE Location A	CPE Location Z	Unit Monthly Charge	Unit One-Time Charge	Extended Monthly Charge	Extended One-Time Charge
1	50 Mbps Ethernet	Spanish Fort Police Department	City of Fairhope-Police Department	\$445.00	\$0.00	\$445.00	\$0.00

Service Order Total Monthly Charge	Service Order Total Non-Recurring Charge
\$445.00	\$0.00

Remarks
1. Offer is for Uniti Fiber to provide a Point-to-Point connection between the Spanish Fort PD and the Fairhope PD on a 36-month term.

DocuSign will be utilized to route this Service Order form for electronic signature, name, title, date.

Please provide separate Implementation Form as soon as possible via email as electronic or scanned document to orders@uniti.com, via fax to 251-445-0642, or via online form where provided.

Customer acknowledges that Customer is ordering the Services from Uniti Fiber LLC, and/or its affiliate or subsidiary companies (collectively "Uniti Fiber"), and that local, state, and federal taxes and surcharges may apply. By signing, Customer acknowledges full and complete authority to bind Customer. Additional charges for any requested demarcation extension will be passed on to Customer. Access or other fees imposed by property owner shall be borne by Customer.

By signing this Service Order, Customer requests the Service ordered hereunder subject to the existing master services agreement or standard terms and conditions signed by the parties; or if none exists, then such Service is subject to the applicable terms and conditions of Uniti Fiber's standard terms and conditions (which may be changed from time to time at Uniti Fiber's discretion), a copy of which is available upon request. Uniti Fiber's master service agreement, any IP Transit service ordered hereunder shall be subject to the terms of Uniti Fiber's IP Transit Addendum which may be provided to Customer upon request and at Uniti Fiber's discretion may be changed or updated from time to time.

This Service Order becomes binding on Uniti Fiber upon Order Acceptance.

This Service Order fully incorporates the agreement titled Standard Terms & Conditions signed by Customer on the date 6/19/2023.

Uniti Fiber

Signature: _____

Name (printed): _____

Title: _____

Date: _____

City of Spanish Fort AL

Signature: _____

Name (printed): _____

Title: _____

Date: _____

RESOLUTION NO. 1411-2024

A RESOLUTION AMENDING THE PERSONNEL MANUAL OF THE CITY OF SPANISH FORT, ALABAMA

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT,
ALABAMA, AS FOLLOWS:**

SECTION 1. Amendment to Personnel Manual. The City Council of the City of Spanish Fort has determined that it is in the best interest of the City to revise certain personnel policies and procedures for the City of Spanish Fort, and the City Council hereby amends **SECTION IX DISCIPLINE AND DISCHARGE, D. PROCEDURES**, of the Personnel Manual of the City of Spanish Fort, Alabama, to add the following paragraphs:

10. It shall be the employee's responsibility to ensure that the City of Spanish Fort has a valid mailing address and physical address, email address, and telephone number on file in the Office of the City Clerk. Service of disciplinary notices may be by personal service or United States mail. In the event the City is unable to locate the employee, and/or the employee fails to cooperate with attempts to communicate with City personnel, disciplinary notices and related communications may be sent by email or text message.
11. Failure of an employee to attend and be on time for a Pre-Disciplinary Meeting, Full Disciplinary Hearing or an appeal of a disciplinary matter shall result in a waiver of the right to that hearing or appeal or any future hearing or appeal, provided said employee has notice of the hearing or appeal.

SECTION 2. Amendment to Personnel Manual. The City Council of the City of Spanish Fort has determined that it is in the best interest of the City to revise certain personnel policies and procedures for the City of Spanish Fort, and the City Council hereby amends **SECTION IX DISCIPLINE AND DISCHARGE, D. PROCEDURES, Paragraph 6.** of the Personnel Manual of the City of Spanish Fort, Alabama, to read in its entirety as follows:

6. If the Mayor approves any such types of discipline after a Pre-disciplinary Meeting, the Mayor, if requested by the employee within 3 working days of receipt of the determination, shall conduct a Full Disciplinary Hearing on the Request for Disciplinary Action not sooner than forty-eight (48) hours and not later than ten (10) days after the receipt of the employee's request for a Full Disciplinary Hearing, unless the Mayor grants or approves a postponement of the Full Disciplinary Hearing to a date more than ten (10) but less than thirty (30) days following such effective date.

SECTION 3. Personnel Manual Not a Contract; Amendments. The Personnel Manual adopted by the City of Spanish Fort is not a contract between the City of Spanish Fort and any employee, and it is not intended to create contractual obligations of any kind. The City Council reserves the right to make changes to the Personnel Manual and to increase, reduce, abolish, or alter pay, benefits, or any other terms and conditions of employment at any time, in its sole discretion.

SECTION 4. Repealer Clause. Except as expressly amended herein, all terms, conditions and provisions contained in the Personnel Manual, as amended, shall remain in full force and effect.

SECTION 5. Severability Clause. If any part, section or subdivision of this Resolution shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Resolution, which shall continue in full force and effect notwithstanding such holding.

SECTION 6. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED AND APPROVED this ____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

RESOLUTION NO. 1412-2024

A RESOLUTION OF SUPPORT FOR A MEGA GRANT APPLICATION TO ASSIST IN FUNDING THE I-10 MOBILE RIVER BRIDGE AND BAYWAY PROJECT

WHEREAS, Interstate 10 is a major East-West corridor for commercial and personal vehicles and is the only interstate highway that connects the East Coast, West Coast, and Gulf Coast of the United States; and

WHEREAS, the portion of Interstate 10 connecting Mobile and Baldwin Counties was initially built for 30,000 vehicles per day, but now services more than 100,000 vehicles on peak days, with traffic volumes growing steadily and continuously; and

WHEREAS, Mobile and Baldwin Counties are home to significant industry, whose workforce and suppliers rely on Interstate 10 to safely move people and goods across Mobile Bay; and

WHEREAS, the Port of Mobile, the Mobile International Airport, and numerous multimodal hubs all are located on Mobile Bay and frequently utilize Interstate 10 helping to stimulate and drive the economy of Mobile and Baldwin Counties, the State of Alabama, and the entire Gulf Coast region; and

WHEREAS, traffic and congestion on Interstate 10 will continue to increase, with negative effects on public safety, commerce, and mobility in the region, if no action is taken; and

WHEREAS, the City of Spanish Fort agrees on the need for a new bridge over the Mobile River and Mobile Bay and a framework to achieve this goal; and

WHEREAS, the City of Spanish Fort recognizes that President Biden and Congress conceived and enacted the Infrastructure Investment and Jobs Act (IIJA), which includes a new discretionary grant program designed to address infrastructure challenges of this type and magnitude; and

WHEREAS, the U.S. Department of Transportation is committed to improving our nation's infrastructure through the Mega Grant program; and

WHEREAS, this program can be a key funding component to address this crucial infrastructure need of local, regional, and national importance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. The City of Spanish Fort supports the Alabama Department of Transportation's application for the Mega Grant and any other sources of federal funding that may become available. The Mayor of the City of Spanish Fort is directed to execute a letter of support in the form attached as Exhibit 1 hereto, subject to any changes approved by the Mayor.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

ADOPTED AND APPROVED this ____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk

Exhibit 1

The Honorable Pete Buttigieg
Secretary
U.S. Department of Transportation
1200 New Jersey Avenue Southeast
Washington, D.C. 20590

Re: 2024 Mega Grant Application Support for I-10 Mobile River Bridge and Bayway Project

Dear Secretary Buttigieg,

I am writing this letter on behalf of the City Council of the City of Spanish Fort to express its strong support for the Alabama Department of Transportation's application to the Department of Transportation to receive a Mega Grant, also known as the National Infrastructure Project Assistance Program.

The I-10 Mobile River Bridge and Bayway project is not just a crucial infrastructure project for our region, but it is an urgent one. The current infrastructure, two tunnels and a 7.5-mile bridge, has far exceeded its lifespan and is severely over capacity. These structures also fail to meet modern safety and environmental standards, presenting a serious concern as the region continues to grow. Overall, this project will improve mobility, safety, security, and efficiency along the I-10 corridor in Mobile and Baldwin Counties and region as a whole.

Additionally, new infrastructure along I-10 in the Mobile Bay regions addresses two important needs that are unique to this location. First, the Mobile River Bridge and Bayway project will facilitate the removal of hazardous cargo from the historic Africatown community, whereas the existing hazardous material route requires that cargo to travel through the middle of the community. Second, a new Mobile River Bridge and Bayway will better facilitate hurricane evacuations along the critical east-west corridor along the Gulf Coast, while simultaneously increasing the infrastructure's resiliency and ability to withstand storm damage.

Mobile and Baldwin Counties are home to significant industry, whose workforce and suppliers rely on Interstate 10 to safely move people and goods across Mobile Bay. The Port of Mobile, the Mobile International Airport, and numerous multimodal hubs all are located on Mobile Bay and frequently utilize Interstate 10 helping to stimulate and drive the economy of Mobile and Baldwin Counties, the State of Alabama, and the entire Gulf Coast region. Many residents of the City of Spanish Fort rely on Interstate 10 for travel to and from work each day, traffic and congestion on Interstate 10 will continue to increase, with negative effects on public safety, commerce, and mobility in the region, if no action is taken. Additionally, travel is affected during the spring, summer, and fall months by heavy tourism in the area, leading to congestion, to traffic accidents, and delays in response for first responders. The I-10 Mobile River Bridge and Bayway Project is an important corridor for citizens, travelers, businesses, and regional and interstate commerce.

Therefore, the City Council of the City of Spanish Fort fully supports the Alabama Department of Transportation's grant application. We look forward to the benefits this project will

bring to the community, region, and nation. We hope that the Department of Transportation will give this application the full, fair, and favorable consideration it deserves. Thank you for your time and attention to this matter.

Sincerely,

Michael M. McMillan
Mayor

