

Res. #16 → Final Draft
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

RESOLUTION NO. 202-2008

ADOPTION OF ANNUAL BUDGET FOR 2008-2009

BE IT RESOLVED by the Council of the City of Opelika, Alabama, a Municipal Corporation, as follows:

- (1) That, for the purpose of financing the conduct of affairs of the City of Opelika, Alabama, during the fiscal year beginning October 1, 2008, and ending September 30, 2009, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2008.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the

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amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council meetings has indicated approval.

(8) That the Mayor is hereby authorized to transfer to the sick and vacation pay accounts of the various departments the amounts due to retiring employees, from the Mayor's sick pay account, up to the amount budgeted in the Mayor's sick pay account.

(9) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting items designated in the budget as fixed assets, if subsequent to the adoption of this budget it is determined that such items do not meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted expenditures.

(10) That the Mayor is hereby authorized to adjust the budget as necessary to transfer to or from the City's Capital Outlay accounts in amounts of less than \$15,000. Provided such adjustment shall not increase total budgeted expenditures.

(11) That the Mayor is hereby authorized to adjust the budget as necessary for cost variances up to an amount equal to ten percent of a budgeted fixed asset (Capital Outlay) item's cost, but not more than \$15,000 for any budgeted fixed asset (Capital Outlay). Provided this adjustment shall not increase total budgeted expenditures.

(12) That the Mayor is hereby authorized to transfer to education and seminar accounts of the various departments the amounts spent for the employee educational assistance program, from the Mayor's Education Assistance account, up to the amount budgeted in the Mayor's Education Assistance account.

(13) That the Mayor is hereby authorized to transfer to the salary accounts of the various departments the amounts determined appropriate by the Mayor for an Employee Awards Program, from the Mayor's Employee Awards account, up to \$10,000.

(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for

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items on the city Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted capital expenditures. (see attachment A)

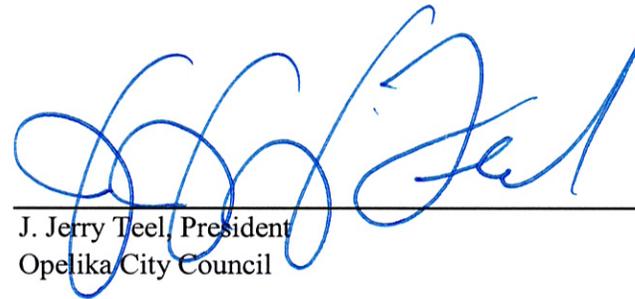
(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting the contingency account to the appropriate account in order to meet unforeseen circumstances. Provided this adjustment shall not increase total budgeted expenditures.

ATTEST:



Robert G. Shuman
City Clerk - Treasurer

9-16-08



J. Jerry Teel, President
Opelika City Council

Attachments:

- A - Capital Outlay Expenditures for 2009
 - Capital Equipment
 - Capital Improvements
 - Capital Projects

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August 1, 2008

Honorable Mayor and members of the Council of the City of Opelika:

The Annual Budget report of the City of Opelika for the fiscal year ending September 30, 2009, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

The governmental budgets in the previous paragraph provide for a full range of services. These services include police and fire protection, the construction and maintenance of highways, streets and infrastructure, recreational activities and cultural events. In addition to these tax supported general government activities, the government provides for additional services based on user service charges. These enterprise fund services are included in the budgets for the Electric Utility Fund, the 1965 Sewer System Fund, and the Solid Waste Collection Fund.

The budgets for the Opelika School System, Opelika Housing Authority, Opelika Industrial Development Authority, Downtown Redevelopment Authority, Main Street, Incorporated, Indian Pines Recreation Authority, Incorporated, Medical Clinic Board, Lee/Russell Council of Governments, Ambulance Advisory Board, and the Utilities Board of the City of Opelika are not approved by the Mayor and Council. The budgets for these organizations are excluded from this report.

BUDGETARY PROCESS

During the first week of May, the Finance Department prepares the revenue forecast for the next year and issues instructions for budget preparation to each department within the government. The instructions issued by the Finance Department are prepared in accordance with guidelines set by the Mayor. Each department head submits his budget request to the Finance Department during the month of June. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting principles. The Mayor, as he determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents his proposed budget to the City Council. The City

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Council, as it determines necessary, reviews and adjusts the budget proposed by the Mayor. The City Council then requests the final budget be presented to the Mayor and City Council. The City Council holds any hearings it feels necessary to further discuss the budget. By the last City Council meeting in September, the new budget for the coming year is adopted.

BACKGROUND INFORMATION

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 25,000. The records indicate that the first settlers signed a treaty with the Creek Indians in 1832. Since being chartered in 1854, Opelika has enjoyed steady growth, and today is a well - balanced city of industry, commerce, and trade.

Opelika borders the City of Auburn, to the southwest (population 51,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2009. To help us project the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2009, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

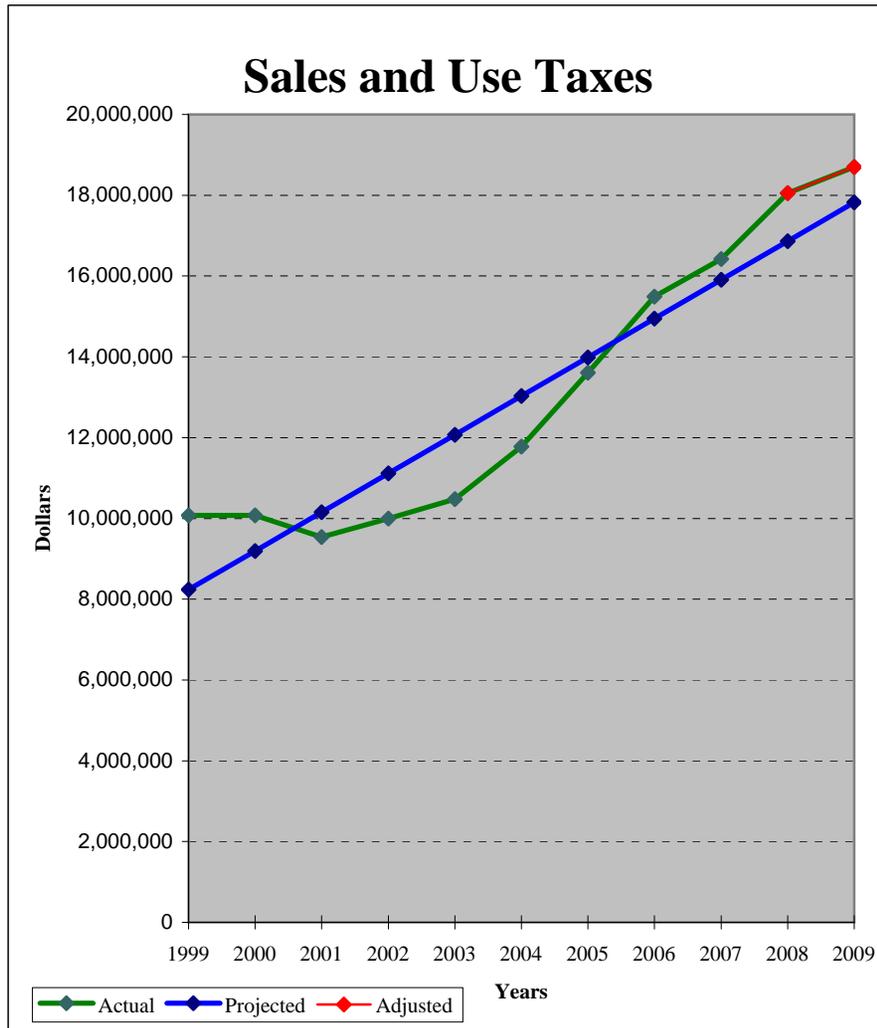
The sales and use tax revenue forecast for fiscal year ending September 30, 2009, is \$18,701,000. The projection is an increase of 3.60% over the revised 2008 Sales Tax projection and an 8.78% increase over the original 2008 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$3,116,833 in 2009. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003.

The following page contains the data used for the sales and use tax projection, a graph of the actual and projected sales and use tax revenues, and the computation of the sales and use tax projection.

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Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1999	10,073,818	8,236,002	
2000	10,073,300	9,194,821	-0.01%
2001	9,535,061	10,153,640	-5.34%
2002	9,993,415	11,112,459	4.81%
2003	10,473,505	12,071,278	4.80%
2004	11,777,250	13,030,097	12.45%
2005	13,606,331	13,988,916	15.53%
2006	15,489,533	14,947,735	13.84%
2007	16,418,214	15,906,554	6.00%
2008 *	18,052,000	16,865,373	9.95%
2009	18,701,000	17,824,192	-1.26%
Add: Manual Adjustment 2009		877,808	3.60%
Projection			18,701,000
Projection rounded			18,701,000
Previous year's projection			17,192,000
Percent increase (decrease) from previous year's projection			8.78%

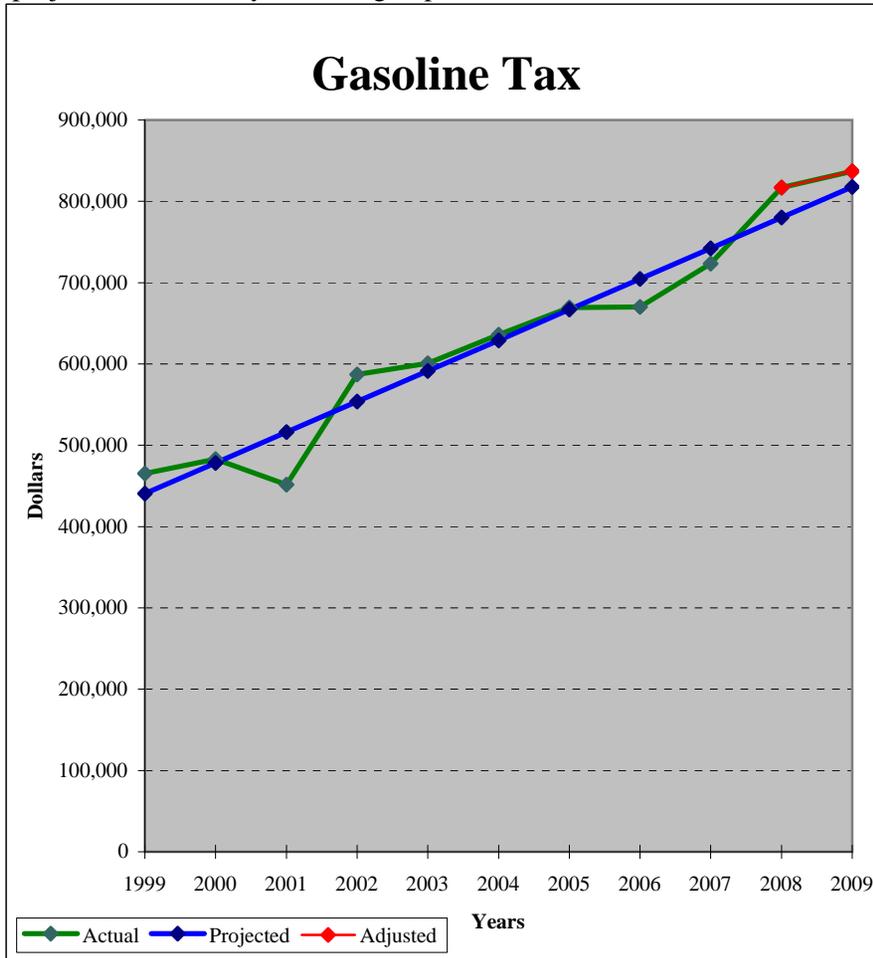
** Original data adjusted for tax rate change in 2003
 * Revised Sales and use tax projection based on June 2008.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2009, is \$840,000. This is a 2.82% increase over the revised 2008 Gasoline Tax Projection.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1999	465,172	440,571	
2000	482,971	478,279	3.83%
2001	451,451	516,008	-6.53%
2002	587,186	553,727	30.07%
2003	600,637	591,446	2.29%
2004	635,961	629,164	5.88%
2005	669,355	666,883	5.25%
2006	669,924	704,602	0.09%
2007	723,393	742,321	7.98%
2008 *	817,000	780,040	12.94%
2009	837,000	817,758	0.09%
Add: Manual Adjustment		19,242	
2009		837,000	2.45%
Projection			837,000
Projection rounded to nearest thousand			837,000
Previous year's projection			717,000
Percent increase or -decrease from previous year's projection			16.74%

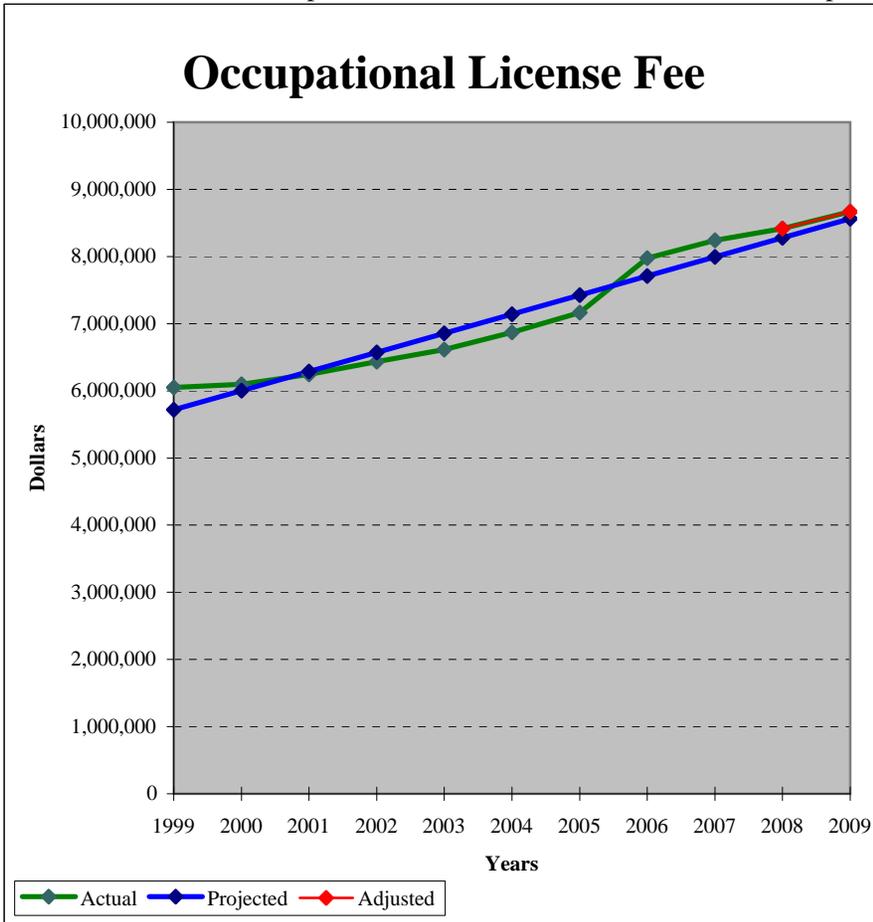
* Revised Gasoline tax projection based on June 2008.

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2009, is 8,668,000. This is a 2.97 percent increase over the revised 2008 Occupational License Fee Projection.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1999	6,048,845	5,720,661	
2000	6,097,080	6,005,150	0.80%
2001	6,245,427	6,289,638	2.43%
2002	6,433,976	6,574,127	3.02%
2003	6,613,080	6,858,615	2.78%
2004	6,868,497	7,143,104	3.86%
2005	7,166,522	7,427,592	4.34%
2006	7,975,848	7,712,081	11.29%
2007	8,243,007	7,996,569	3.35%
2008 *	8,418,000	8,281,058	2.12%
2009	8,668,000	8,565,546	1.75%
Add: Manual Adjustment		102,454	
2009		8,668,000	2.97%
Projection			8,668,000
Projection rounded to nearest thousand			8,668,000
Previous year's projection			8,335,000
Percent increase or -decrease from previous year's projection			4.00%

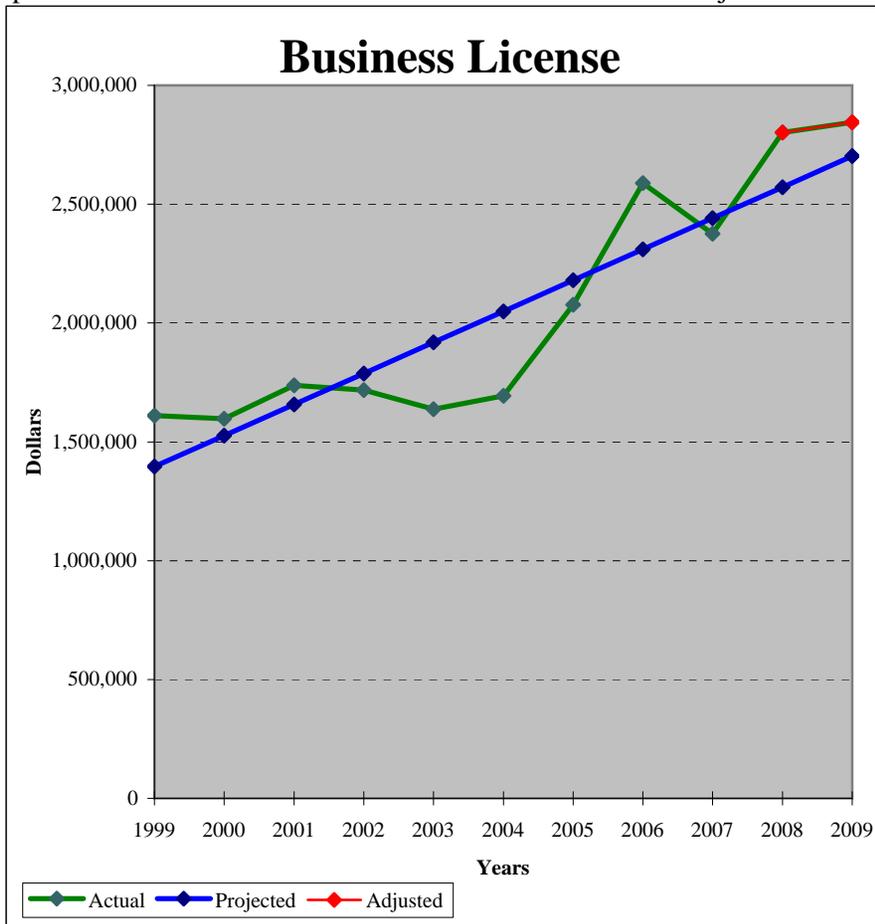
* Revised Occupation fee projection based on June 2008.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2009, is 2,845,000. This is a 1.5% percent increase over the revised 2008 Business License Projection.



Year	Business License Actual	Projected	Business License Actual % Increase
1999	1,610,402	1,395,593	
2000	1,597,294	1,526,281	-0.81%
2001	1,737,290	1,656,970	8.76%
2002	1,717,440	1,787,659	-1.14%
2003	1,637,518	1,918,347	-4.65%
2004	1,694,231	2,049,036	3.46%
2005	2,076,495	2,179,725	22.56%
2006	2,588,427	2,310,413	24.65%
2007	2,375,820	2,441,102	-8.21%
2008 *	2,802,000	2,571,791	17.94%
2009	2,845,000	2,702,479	-3.55%
Add: Manual Adjustment		141,521	
2009		2,844,000	1.50%
Projection			2,845,000
Projection rounded to nearest thousand			2,845,000
Previous year's projection			2,480,000
Percent increase or -decrease from previous year's projection			14.72%

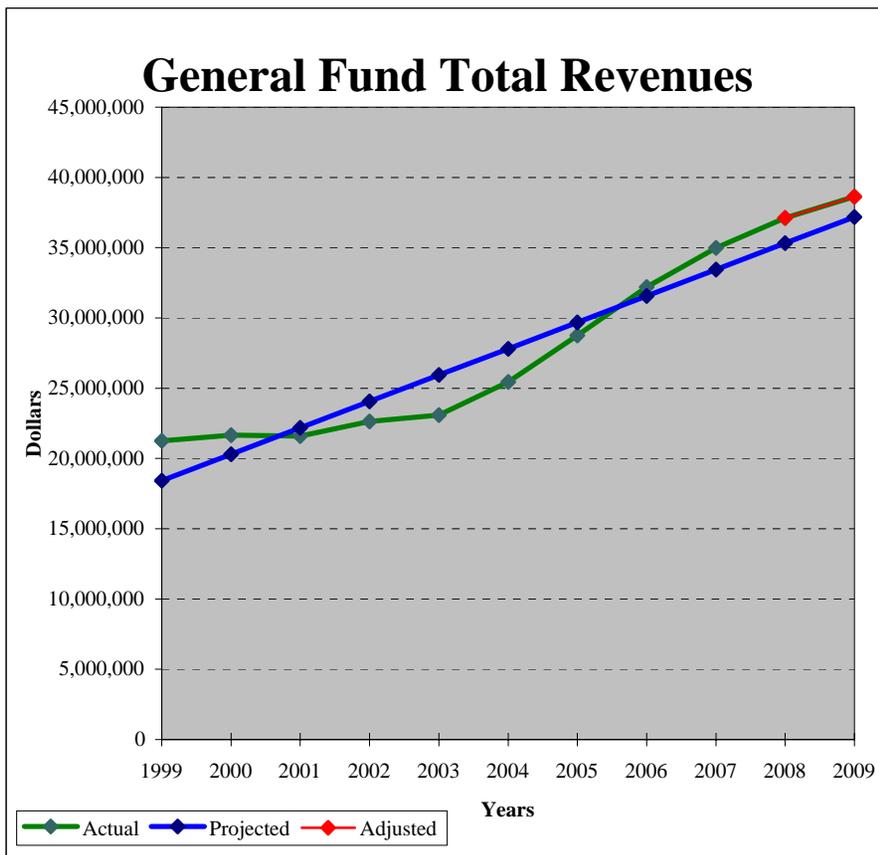
* Revised Business License projection based on June 2008.

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Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2007, actual amounts and/or the fiscal year ending September 30, 2008, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2009, is 38,624,000. This is a 4.07 percent increase over the revised 2008 Revenue Projection.



Year	Revenues Actual	Revenues Projected	Revenues Actual % Increase
1999	21,260,465	18,427,238	
2000	21,655,553	20,303,798	1.86%
2001	21,592,876	22,180,358	-0.29%
2002	22,643,599	24,056,917	4.87%
2003	23,082,807	25,933,477	1.94%
2004	25,444,122	27,810,036	10.23%
2005	28,749,898	29,686,596	12.99%
2006	32,199,081	31,563,155	12.00%
2007	34,974,163	33,439,715	8.62%
2008 *	37,115,000	35,316,274	6.12%
2009	38,624,000	37,192,834	0.21%
Add: Manual Adjustment 2009		1,431,166	4.07%
Projection			38,624,000
Projection rounded to nearest thousand			38,624,000
Previous year's projection			35,303,000
Percent increase or -decrease			9.41%

* Revised Total Revenue projection based on June 2008.

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The total revenue data on the previous page does not include interest revenue because it is better projected from expected interest rate and cash balances. In addition, the total revenue data on the previous page does not include revenue items that are not stable over time or that will not continue into the future. The data on the previous page has also been adjusted for tax rate changes. The schedule below explains the computation of the total revenue projection and comparison to the total General Fund revenue forecast. (see next page also.)

	2007-2008 Revised <u>Forecast</u>	2007-2008 <u>Forecast</u>	2008-2009 <u>Forecast</u>	2008-2009 <u>Regression</u>	2008-2009 <u>Difference</u>
Total revenues excluding interest	37,115,000	35,303,000	38,624,000	37,192,834	(1,431,166)
Interest revenue	400,000	400,000	668,000	668,000	-
	<u>37,515,000</u>	<u>35,703,000</u>	<u>39,292,000</u>	<u>37,860,834</u>	<u>(1,431,166)</u>
2008-2009 percentage difference in actual forecast and the regression analysis					<u>-3.64%</u>
2008-2009 total revenue forecast including interest					<u>39,292,000</u>
2007-2008 total revenue forecast including interest					<u>35,703,000</u>
2007-2008 revised total revenue forecast including interest					<u>37,515,000</u>
Percent increase or -decrease over the previous year's forecast					<u>10.05%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>4.74%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2009, is \$64,000. This year's projection 3% less than last year's projection. This projection is based on actual revenues of \$64,212, and \$64,623 in fiscal years 2006 and 2007 respectively. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2009, is \$90,000. This is a 2.3% increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 86,827 and 86,802, in fiscal years 2006 and 2007 respectively.

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The Alabama Trust Fund projection for the fiscal year ending September 30, 2009, is \$172,000. This is the same as year's projection. This projection is based on actual revenues of \$147,505 and \$171,030, in fiscal years 2006 and 2007 respectively.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2009, is \$94,000. This is a \$4,000 increase of the previous year's projection. This projection is based on actual interest revenues of \$95,659 and 93,511 in fiscal years 2006 and 2007 respectively.

The Electric Utility Fund (Light and Power) electric sales are based on the revised Kwh projections for 2008. Electric rates were increased by 5% in May of 2006. This year's projection does not include a rate increase. The rates were calculated based on expected power costs. If the cost of power is more than the expected cost, then the additional amount is passed on to the customers in the form of a PCA (power cost adjustment). The projected PCA for 2009 is .008 cents per Kwh. This projection assumes that costs per Kwh will remain the same next year.

The information below displays electric charges for services in excess of power purchased, and power purchased as a percent of revenues.

	Budget <u>2009</u>	YTD <u>2008</u>	Actual <u>2007</u>	Actual <u>2006</u>	Actual <u>2005</u>
Electric charges for services	33,772,000	22,141,568	29,112,238	24,932,721	22,001,165
Cost of Power purchased	<u>24,052,000</u>	<u>14,998,184</u>	<u>20,754,099</u>	<u>18,479,388</u>	<u>15,758,300</u>
Electric charges in excess of power purchased	<u>9,720,000</u>	<u>7,143,384</u>	<u>8,358,139</u>	<u>6,453,333</u>	<u>6,242,865</u>
 Cost of power purchased as a percent of electric charges for services	 <u>71.22%</u>	 <u>67.74%</u>	 <u>71.29%</u>	 <u>74.12%</u>	 <u>71.62%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2009, is \$2,880,000. Tap fees are projected to be \$11,000. Sewer assessment fees are projected at \$600,000 and Industrial charges are estimated to be \$50,000. The estimates are based on actual results through June

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2008.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2009, is \$2,000,000. This projection is based on Solid Waste Collection Fund service charges through June 2008.

FINANCIAL INFORMATION

Debt Administration. The government's current rating from Standard and Poor's Corporation is A+. The government's current rating from Moody's Investors Service is A1.

OTHER INFORMATION

Acknowledgments. The preparation of this report on a timely basis was made possible by the dedicated service of the entire staff of the finance department. Each member of all the City departments has our sincere appreciation for the contributions made in the preparation of this budget.

In closing, without the leadership and support of the governing body, preparation of this budget would not have been possible.

Sincerely,

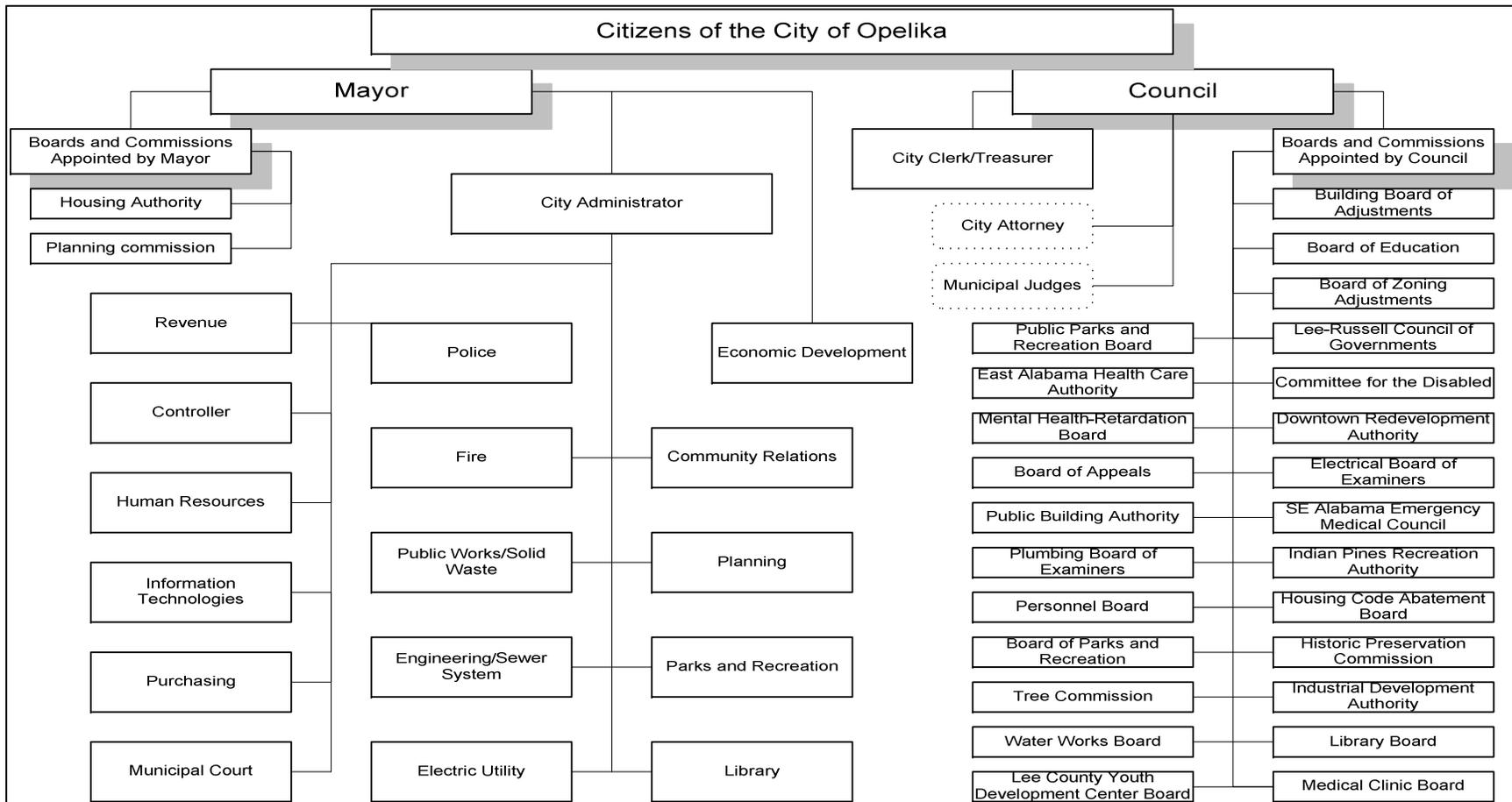
R. Mitchell Price, CPA
Controller

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Organization Chart



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Officials of the City of Opelika

Mayor
Council President, ward 3
Council member, ward 1
Council member, ward 2
Council member, ward 4
Council member, ward 5
Municipal Judge
Associate Judge
Public Defender
City Attorney
City Clerk/Treasurer
Controller
Revenue Officer
Information Technologies
Human Resources
City Planner
Purchasing Agent
Police Chief
Fire Chief
Director of Engineering
Library Director
Director of Parks and Recreation
Director of Light and Power
Economic Development director
Community Relations Specialist

Gary Fuller
James J. Teel
Patricia A. Jones
Clarence Harris, Jr.
Charles E. Smith, Jr.
William D. Lazenby
H. Kenneth Wilkes
Ben Hand
M. Joann Camp
Guy F. Gunter, III
Robert G. Shuman
R. Mitchell Price
Terry M. Moore
Gary A Cantini, Jr.
Lisa McLeod
Gerald E. Kelley
Shirley Washington
Thomas R. Mangham
Gene T Adkins
Walter C. Dorsey
Susan M. Delmas
L. W. Harrelson, Jr.
Jerry B. Posey
Alfred F. Cook, Jr.
Jan H. Gunter

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Budget Section

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	38,327,000	927,991	-	39,313,000	78,567,991
Non-operating revenues				677,000	677,000
Other financing sources	<u>2,386,435</u>	<u>12,000</u>	<u>-</u>	<u>417,841</u>	<u>2,816,276</u>
 Total revenues	 <u>40,713,435</u>	 <u>939,991</u>	 <u>-</u>	 <u>40,407,841</u>	 <u>82,061,267</u>
 Departmental expenditures	 24,848,640	 499,991	 -	 35,272,182	 60,620,813
Appropriations	4,713,165				4,713,165
Capital outlay	4,222,470	420,000	-		4,642,470
Debt service	4,161,457				4,161,457
Non-operating expenses				387,204	387,204
Transfers-out	<u>2,767,480</u>	<u>20,000</u>	<u>-</u>	<u>2,366,435</u>	<u>5,153,915</u>
 Total expenditures	 <u>40,713,212</u>	 <u>939,991</u>	 <u>-</u>	 <u>38,025,821</u>	 <u>79,679,024</u>
 Total revenues over (under) total expenditures	 223	 -	 -	 2,382,020	 2,382,243

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Adjustments to obtain estimated funds flow:					
Add:					
Depreciation				2,350,000	2,350,000
Grants and other contributed capital				-	-
Subtract:					
Fixed Assets				1,362,020	1,362,020
System Expansion				5,250,000	5,250,000
Debt principal payments				<u>870,000</u>	<u>870,000</u>
Projected increase or (decrease) in funds	223	-	-	(2,750,000)	(2,749,777)
Projected fund balance, beginning of year	<u>21,213,724</u>	<u>2,853,825</u>	<u>-</u>	<u>11,513,977</u>	<u>35,581,526</u>
Projected fund balance, end of year	21,213,947	2,853,825	-	8,763,977	32,831,749

* Proprietary type funds use accrual based accounting and governmental funds use modified accrual based accounting. For the purposes of this overview the differences are not considered significant.

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	2,184,539	147,301	-	766,031	3,097,871
To be paid from designated accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated fund balance, end of year	<u>19,029,408</u>	<u>2,706,524</u>	<u>-</u>	<u>7,997,946</u>	<u>29,733,878</u>
 The City Council desires that a minimum level of Undesignated Fund Balance be maintained at an amount equal to twenty percent of budgeted revenues for the General Fund and the Proprietary Fund Types	 <u>7,665,400</u>	 <u>-</u>	 <u>-</u>	 <u>7,862,600</u>	 <u>15,528,000</u>
	11,364,008	2,706,524	-	135,346	14,205,878

* Proprietary type funds use accrual based accounting and governmental funds use modified accrual based accounting. For the purposes of this overview the differences are not considered significant.

City of Opelika
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Fiscal year ending September 30, 2009

Computation of estimated funds available:
 Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	10,258,463	2,375,970	459,382	13,093,815
Accounts Receivable	2,713,498	236,283	82,808	3,032,589
Due from other funds	-	200,900	-	200,900
Total	12,971,961	2,813,153	542,190	16,327,304
Accounts payable	3,629,460	13,007	158	3,642,625
Due to other funds	1,354	-	2,104	3,458
Due to other governments	-	-	-	-
Accrued payroll	136,970	-	68,767	205,737
Bonds payable - current	-	845,000	-	845,000
Interest payable	-	116,507	-	116,507
Total	3,767,784	974,514	71,029	4,813,327
Estimated funds available	9,204,177	1,838,639	471,161	11,513,977
Reserves and encumbrances, estimated	182,165	573,215	10,651	766,031
Estimated undesignated funds available	9,022,012	1,265,424	460,510	10,747,946
Twenty percent of projected revenues	6,754,400	708,200	400,000	7,862,600

* Proprietary type funds use accrual based accounting and governmental funds use modified accrual based accounting. For the purposes of this overview the differences are not considered significant.

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

General Fund

The General Fund is used for resources traditionally associated with the government which are not required legally or by sound financial management to be accounted for in another fund.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	13,606,331	15,503,980	16,418,215	13,184,522	18,701,000
Property:					
Property	2,129,028	2,368,569	2,702,138	2,805,432	3,150,000
Payments in lieu of taxes	27,795	20,851	18,096	-	18,000
	<u>2,156,823</u>	<u>2,389,420</u>	<u>2,720,234</u>	<u>2,805,432</u>	<u>3,168,000</u>
Other:					
Gasoline	669,355	669,924	723,393	596,959	837,000
Cigarette	113,459	113,604	103,879	72,503	103,000
Wine	13,660	14,638	17,662	16,328	23,000
Rental	319,628	413,511	600,072	445,231	600,000
	<u>1,116,102</u>	<u>1,211,677</u>	<u>1,445,006</u>	<u>1,131,021</u>	<u>1,563,000</u>
Total taxes	<u>16,879,256</u>	<u>19,105,077</u>	<u>20,583,455</u>	<u>17,120,975</u>	<u>23,432,000</u>
Special assessments:	5,996	6,264	8,258	7,220	8,000
Licenses and permits:					
Occupational	7,166,522	7,874,160	8,243,007	6,277,593	8,668,000
Business:					
General	2,078,943	2,591,061	2,379,095	2,582,349	2,845,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Lodging	356,531	388,571	408,643	354,355	473,000
Franchise fee	78,350	94,104	97,144	88,913	100,000
	<u>2,513,824</u>	<u>3,073,736</u>	<u>2,884,882</u>	<u>3,025,617</u>	<u>3,418,000</u>
Telecommunication fees	8,000	2,000	8,000	2,000	-
Permits and inspections	706,881	594,323	607,115	563,744	604,000
	<u>714,881</u>	<u>596,323</u>	<u>615,115</u>	<u>565,744</u>	<u>604,000</u>
Total licenses and permits	<u>10,395,227</u>	<u>11,544,219</u>	<u>11,743,004</u>	<u>9,868,954</u>	<u>12,690,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	99,756	93,032	104,533	74,735	104,000
Shared state revenue:					
Bank excise tax	60,495	146,467	114,461	-	115,000
Business privilege tax	67,132	67,635	68,142	68,653	68,000
State asset forfeiture	8,330	21,330	33,669	4,555	-
Share of liquor tax profits	68,982	78,019	87,208	61,628	96,000
	<u>204,939</u>	<u>313,451</u>	<u>303,480</u>	<u>134,836</u>	<u>279,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	-	-	-
Other:					
Federal	67,111	48,165	-	-	-
State	-	257	-	-	-
Lee County	65,000	-	10,000	35,738	20,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
	132,111	48,422	10,000	35,738	20,000
Total intergovernmental revenue	436,806	454,905	418,013	245,309	403,000
Charges for services:					
General Government:					
Other	12,092	11,952	112,195	21,757	32,000
Public safety:					
City Schools/Housing Authority	15,000	15,000	100,855	36,903	63,000
Other	79,047	-	-	112,958	50,000
Water Works Board	67,306	66,744	25,000	18,750	27,000
Other Governments	50,000	71,655	50,000	-	-
Towing, firecalls, Training, EMS	5,929	5,825	1,560	740	-
	217,282	159,224	177,415	169,351	140,000
Public Works:					
Clearing and grading - other	86,856	51,045	59,338	67,627	30,000
Health:					
Graves and monuments	69,588	89,388	112,700	73,650	112,000
Evergreen Cemetery	3,600	-	-	-	-
	73,188	89,388	112,700	73,650	112,000
Culture and recreation:					
Entry fees and concessions	221,920	291,587	200,330	158,677	201,000
Total charges for service	611,338	603,196	661,978	491,062	515,000

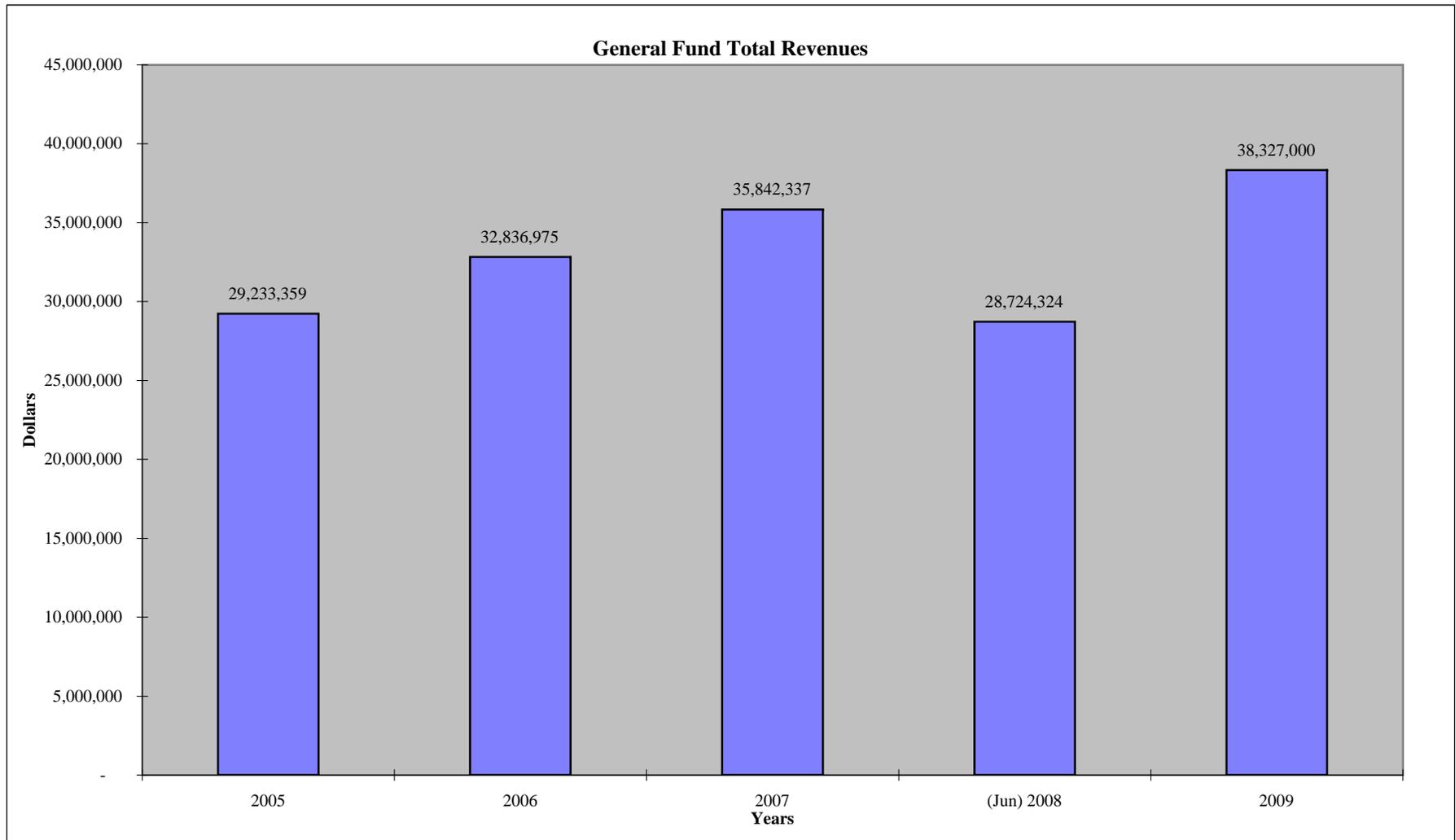
City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Fines and forfeits:					
Public safety:					
Fines and costs	374,567	451,997	430,640	336,955	433,000
Culture and recreation:					
Fines	16,321	18,778	21,790	18,802	-
Total fines and forfeits	390,888	470,775	452,430	355,757	433,000
Miscellaneous revenues:					
Interest earnings	280,444	397,030	668,473	475,390	668,000
Other:					
Rental income	53,263	11,186	56,749	47,787	58,000
Contributions	8,527	56,683	28,610	31,454	-
Insurance Claims			-	-	-
Cemetery lots	61,375	81,700	95,750	55,347	96,000
Miscellaneous	110,239	105,940	1,125,617	25,069	24,000
Total miscellaneous revenues	233,404	255,509	1,306,726	159,657	178,000
Total miscellaneous revenues	513,848	652,539	1,975,199	635,047	846,000
Total revenues	29,233,359	32,836,975	35,842,337	28,724,324	38,327,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009



City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	101,954	104,708	111,261	87,026	142,699
Other	24,013	58,620	60,964	48,689	276,510
Total mayor	<u>125,967</u>	<u>163,328</u>	<u>172,225</u>	<u>135,715</u>	<u>419,209</u>
Administration:					
Personal services	121,224	168,221	185,978	150,213	208,112
Other	199,759	313,858	220,408	176,208	393,770
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	(1,200)
Total administration	<u>319,783</u>	<u>480,879</u>	<u>405,186</u>	<u>325,521</u>	<u>600,682</u>
Legislative - City Clerk:					
Personal services	119,791	123,941	129,483	103,972	168,867
Other	203,335	198,876	476,909	183,916	289,970
Services provided to other funds	-	-	-	-	-
Total legislative	<u>323,126</u>	<u>322,817</u>	<u>606,392</u>	<u>287,888</u>	<u>458,837</u>
Other:					
Revenue:					
Personal services	502,640	515,868	494,061	404,140	477,743
Other	(25,423)	(15,464)	(31,622)	30,036	201,204

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Services provided other funds	(259,679)	(307,918)	(301,597)	(281,712)	(379,927)
	<u>217,538</u>	<u>192,486</u>	<u>160,842</u>	<u>152,464</u>	<u>299,020</u>
Accounting:					
Personal services	227,866	229,538	300,648	246,819	346,549
Other	113,277	121,387	57,980	55,654	95,406
Services provided other funds	(50,805)	(96,827)	(96,000)	(74,175)	(98,559)
	<u>290,338</u>	<u>254,098</u>	<u>262,628</u>	<u>228,298</u>	<u>343,396</u>
Information Technologies:					
Personal services	416,490	434,253	428,679	368,550	511,503
Other	389,053	357,016	372,662	362,462	527,459
Services provided other funds	(117,581)	(120,612)	(123,070)	(110,691)	(178,162)
	<u>687,962</u>	<u>670,657</u>	<u>678,271</u>	<u>620,321</u>	<u>860,800</u>
Judicial:					
Personal services	190,081	207,142	250,283	153,744	170,818
Other	100,832	102,030	140,083	125,017	218,591
	<u>290,913</u>	<u>309,172</u>	<u>390,366</u>	<u>278,761</u>	<u>389,409</u>
Human Resources administration:					
Personal services	169,726	179,016	192,635	155,720	220,900
Other	98,623	84,389	68,075	35,741	109,481
	<u>268,349</u>	<u>263,405</u>	<u>260,710</u>	<u>191,461</u>	<u>330,381</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

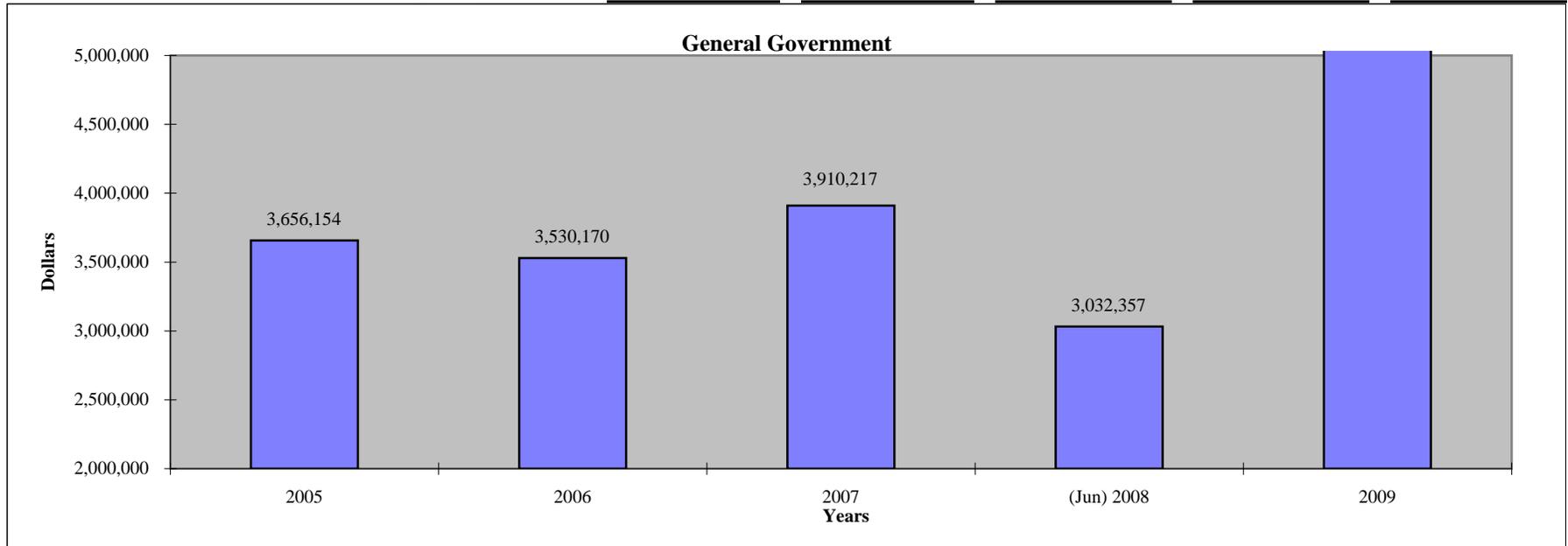
	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Planning:					
Personal services	187,260	167,747	214,630	215,284	307,429
Other	24,864	33,238	52,128	62,573	163,120
Services provided to other fund	-	-	-	-	-
	<u>212,124</u>	<u>200,985</u>	<u>266,758</u>	<u>277,857</u>	<u>470,549</u>
Purchasing:					
Personal services	181,747	196,094	213,732	171,295	233,792
Other	9,535	10,427	7,608	7,866	16,190
Services provided to other fund	(60,483)	(39,017)	(22,978)	(17,185)	(8,574)
	<u>130,799</u>	<u>167,504</u>	<u>198,362</u>	<u>161,976</u>	<u>241,408</u>
Community Relations:					
Personal services	51,305	52,226	55,568	44,616	62,444
Other	59,253	42,666	50,429	33,056	84,103
	<u>110,558</u>	<u>94,892</u>	<u>105,997</u>	<u>77,672</u>	<u>146,547</u>
Nondepartmental:					
Auburn-Opelika Airport	21,647	21,647	28,780	16,235	621,647
Lee County Area Council of Governments	372,600	85,000	96,250	77,813	103,750
Opelika Chamber of Commerce	61,450	61,450	61,450	52,500	70,000
Opelika Industrial Development Authority	130,000	125,000	125,000	93,750	125,000
Lee County Extension Service	10,000	10,000	10,000	7,500	10,000
Main Street, Inc.	18,000	18,000	19,500	14,625	19,500
Downtown Redevelopment Authority	4,500	4,500	4,500	4,500	4,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Nondepartmental: (continued)					
Envision Opelika	54,500	64,850	51,000	19,750	10,000
Other	6,000	19,500	6,000	7,750	-
	<u>678,697</u>	<u>409,947</u>	<u>402,480</u>	<u>294,423</u>	<u>964,397</u>
 Total other	 <u>2,887,278</u>	 <u>2,563,146</u>	 <u>2,726,414</u>	 <u>2,283,233</u>	 <u>4,045,907</u>
 Total general government	 <u>3,656,154</u>	 <u>3,530,170</u>	 <u>3,910,217</u>	 <u>3,032,357</u>	 <u>5,524,635</u>



City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

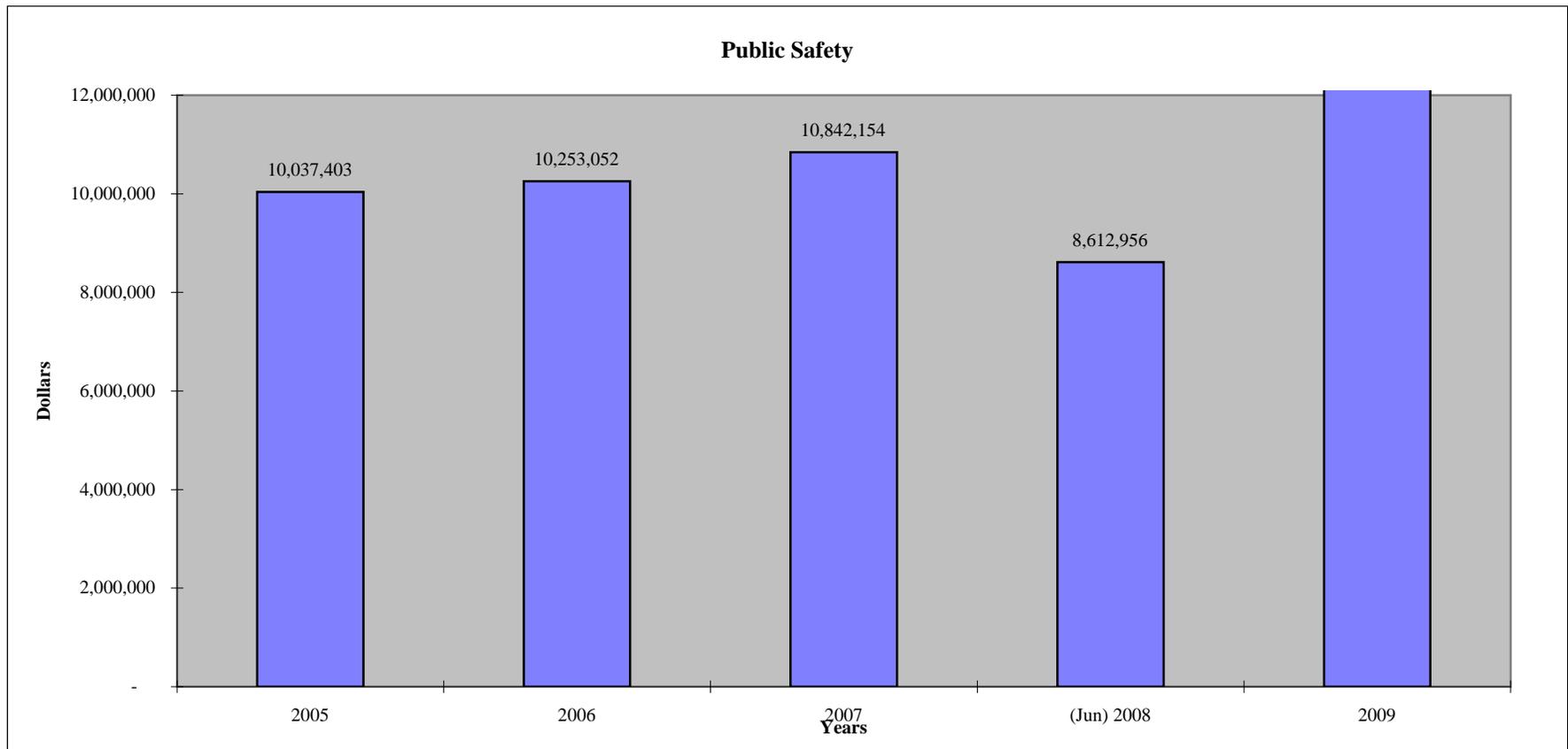
	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Public safety:					
Police:					
Personal services	5,034,379	5,200,543	5,475,593	4,150,069	5,946,649
Other	935,303	942,723	1,118,968	1,093,284	1,549,245
Services provided other funds	-	-	-	-	-
Total police	<u>5,969,682</u>	<u>6,143,266</u>	<u>6,594,561</u>	<u>5,243,353</u>	<u>7,495,894</u>
Fire:					
Personal services	3,390,996	3,416,820	3,548,558	2,828,122	3,979,187
Other	344,749	360,990	367,059	292,499	476,905
Total fire	<u>3,735,745</u>	<u>3,777,810</u>	<u>3,915,617</u>	<u>3,120,621</u>	<u>4,456,092</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	1,000	750	1,000
Juvenile Court	10,000	10,000	10,000	7,500	10,000
Lee County Emergency Mgt	31,500	31,500	31,500	23,625	31,500
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	-	-	-	-
Total other	<u>331,976</u>	<u>331,976</u>	<u>331,976</u>	<u>248,982</u>	<u>331,976</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Total public safety	10,037,403	10,253,052	10,842,154	8,612,956	12,283,962



City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Public Works:					
Highways and streets:					
Personal services	631,365	67,247	11,459	6,685	9,035
Other	142,100	764,522	764,525	658,903	933,270
	<u>773,465</u>	<u>831,769</u>	<u>775,984</u>	<u>665,588</u>	<u>942,305</u>
Engineering:					
Personal services	508,212	500,405	393,862	300,629	423,780
Other	183,683	107,498	151,278	102,403	89,500
Services provided to other funds	(30,564)	(18,899)	-	-	-
	<u>661,331</u>	<u>589,004</u>	<u>545,140</u>	<u>403,032</u>	<u>513,280</u>
Other:					
Administration:					
Personal services	191,196	76,539	34,203	-	-
Other	74,006	235,663	259,949	219,184	312,500
Services provided other funds	(26,632)	(22,859)	(33,000)	-	-
	<u>238,570</u>	<u>289,343</u>	<u>261,152</u>	<u>219,184</u>	<u>312,500</u>
Cemetery:					
Personal services	119,726	23,506	-	-	-
Other	54,660	137,330	147,729	121,015	168,130
	<u>174,386</u>	<u>160,836</u>	<u>147,729</u>	<u>121,015</u>	<u>168,130</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

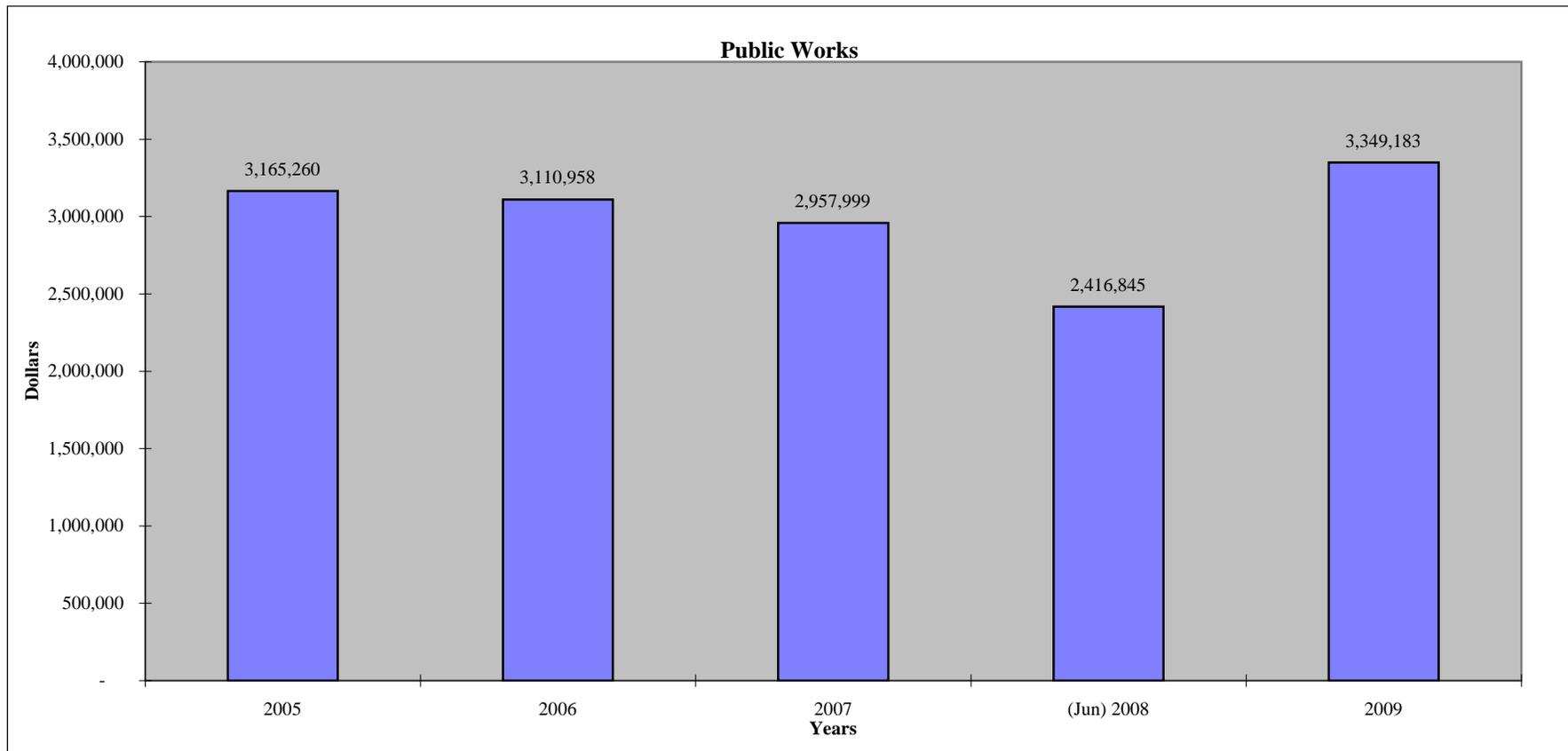
	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Automotive shop:					
Personal services	299,431	102,160	-	-	-
Other	28,838	217,113	270,524	289,412	302,090
	<u>328,269</u>	<u>319,273</u>	<u>270,524</u>	<u>289,412</u>	<u>302,090</u>
Grounds maintenance:					
Personal services	303,488	30,714	-	-	-
Other	172,629	364,306	415,905	276,254	461,390
Services provided other funds	-	-	-	-	-
	<u>476,117</u>	<u>395,020</u>	<u>415,905</u>	<u>276,254</u>	<u>461,390</u>
Building maintenance:					
Personal services	199,227	24,276	4,881	2,808	3,744
Other	61,736	216,093	241,953	205,988	276,685
	<u>260,963</u>	<u>240,369</u>	<u>246,834</u>	<u>208,796</u>	<u>280,429</u>
Inspection:					
Personal services	227,330	245,601	251,013	214,522	334,709
Other	24,829	39,743	43,718	19,042	34,350
	<u>252,159</u>	<u>285,344</u>	<u>294,731</u>	<u>233,564</u>	<u>369,059</u>
Total other	<u>1,730,464</u>	<u>1,690,185</u>	<u>1,636,875</u>	<u>1,348,225</u>	<u>1,893,598</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Total public works	3,165,260	3,110,958	2,957,999	2,416,845	3,349,183



City of Opelika

Annual Budget

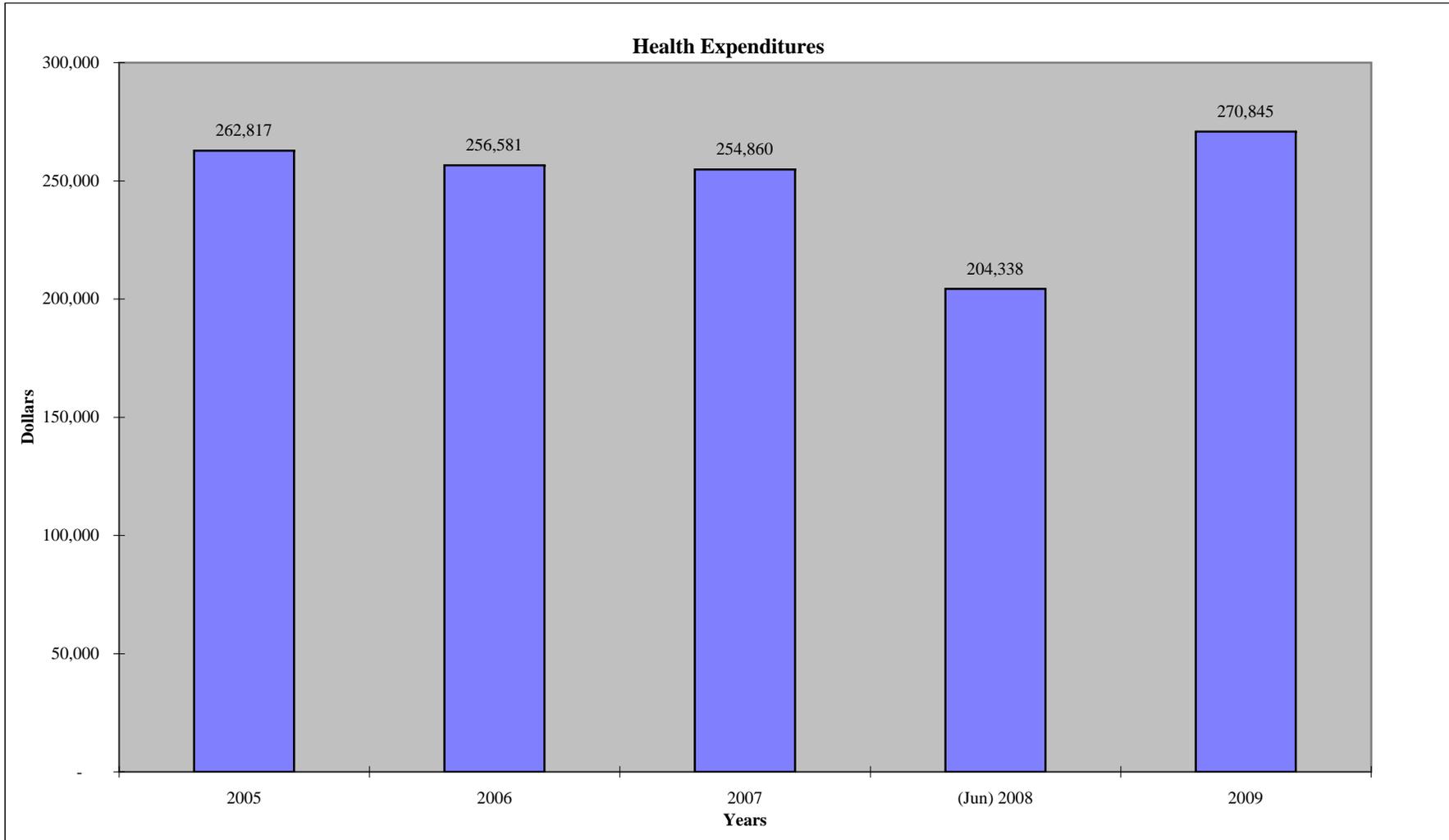
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Health:					
Animal control:					
Personal services	33,361	36,372	40,137	31,913	44,713
Other	4,482	4,238	3,353	3,631	7,340
	<u>37,843</u>	<u>40,610</u>	<u>43,490</u>	<u>35,544</u>	<u>52,053</u>
Other:					
Nondepartmental:					
Public health	50,144	45,000	41,250	35,100	46,800
Mental health	45,000	45,000	45,000	35,625	47,500
Substance abuse	45,000	45,000	45,000	35,625	47,500
East Ala Reg Solid Waste Disposal Auth	-	-	-	-	-
Valley Haven School	1,000	1,000	1,000	-	2,000
Lee County Humane Society	56,580	68,171	72,070	44,019	58,692
Sickle Cell	1,250	1,500	5,250	1,125	1,500
Child care alliance	5,000	-	1,800	1,800	4,800
Red Cross	21,000	-	-	7,500	10,000
J.W. Darden Foundation	-	-	-	-	-
Other	-	10,300	-	8,000	-
	<u>224,974</u>	<u>215,971</u>	<u>211,370</u>	<u>168,794</u>	<u>218,792</u>
Total health	<u>262,817</u>	<u>256,581</u>	<u>254,860</u>	<u>204,338</u>	<u>270,845</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009



City of Opelika

Annual Budget

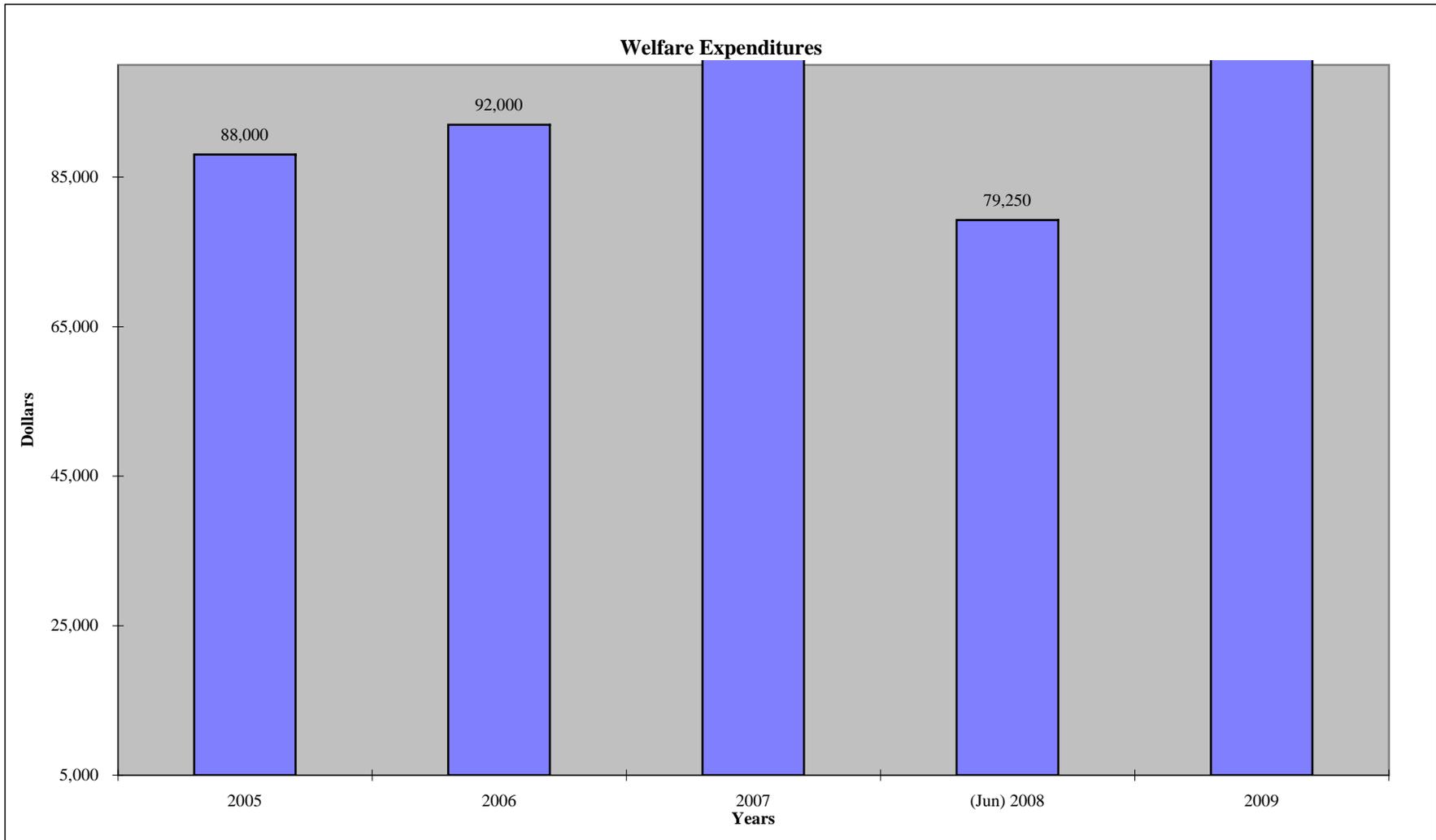
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	10,000
Lee County Youth Development	28,000	28,000	28,000	22,500	32,000
Boys and Girls Club	25,000	25,000	25,000	22,500	35,000
Council on Human Relations	18,000	18,000	18,000	13,500	20,000
Darden House Historical Association	-	-	-	-	-
Other	7,000	11,000	20,000	13,250	8,000
Total welfare	88,000	92,000	101,000	79,250	105,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009



City of Opelika

Annual Budget

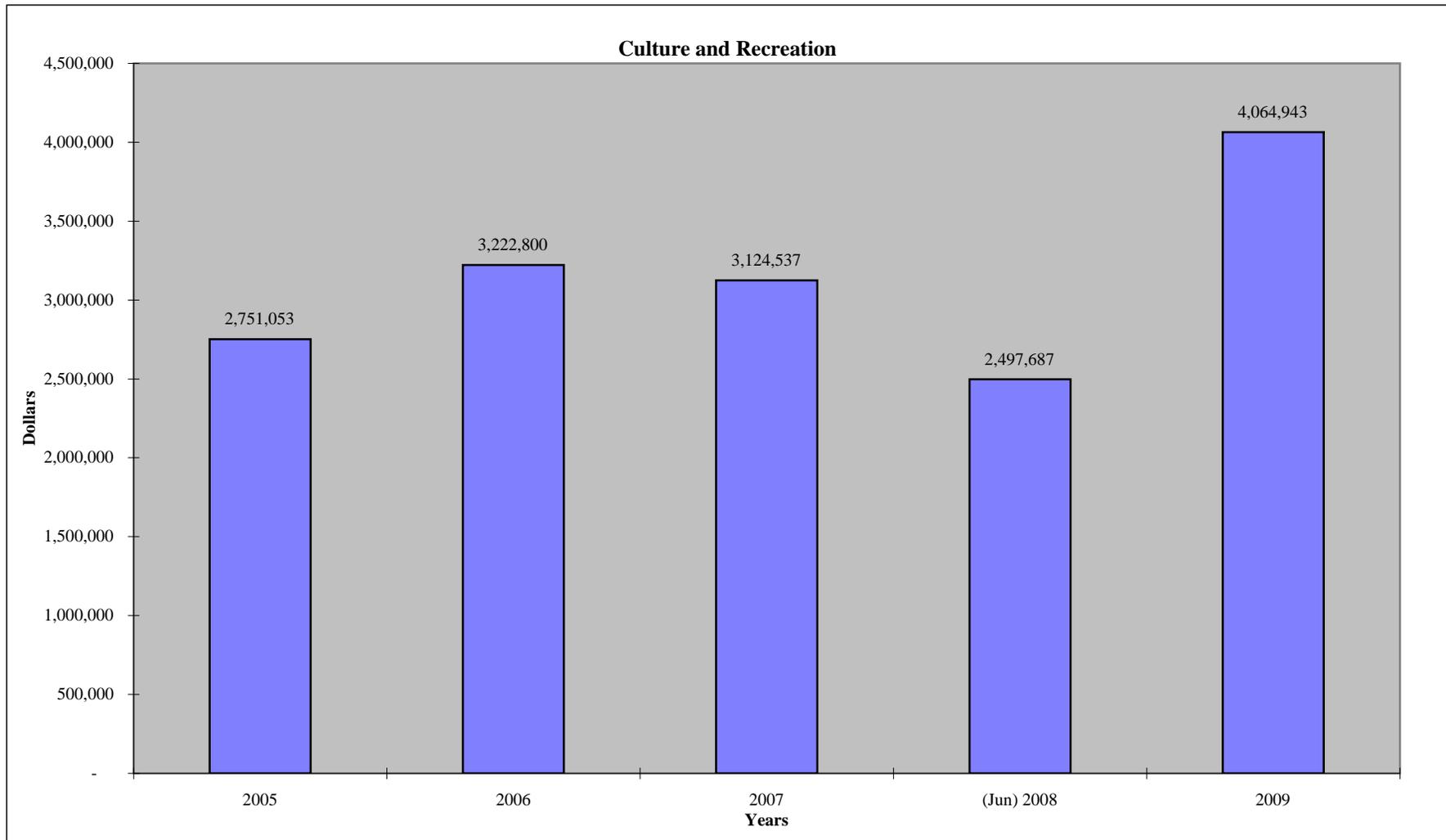
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Culture and recreation:					
Parks and recreation:					
Personal services	1,316,230	1,210,021	1,182,130	896,101	1,551,574
Other	882,886	1,152,041	1,336,518	1,059,879	1,764,389
Total parks and recreation	2,199,116	2,362,062	2,518,648	1,955,980	3,315,963
Library:					
Personal services	287,964	316,732	353,130	277,890	466,490
Other	179,473	193,506	169,759	171,067	192,490
Total library	467,437	510,238	522,889	448,957	658,980
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	35,000	35,000	35,000	35,000	35,000
Arts Association (Depot)	15,000	15,000	15,000	19,000	19,000
Museum of East Alabama	27,500	24,000	24,000	18,000	24,000
Indian Pines Golf Course	-	255,000	-	-	-
Other	-	14,500	2,000	13,750	5,000
Total nondepartmental	84,500	350,500	83,000	92,750	90,000
Total culture and recreation	2,751,053	3,222,800	3,124,537	2,497,687	4,064,943

City of Opelika

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	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Economic development:					
Personal services	232,807	232,634	251,999	241,938	340,987
Other	95,257	133,633	127,679	102,282	250,500
	<u>328,064</u>	<u>366,267</u>	<u>379,678</u>	<u>344,220</u>	<u>591,487</u>
Nondepartmental:					
UGTM Industrial Grant	118,972	116,077	131,483	131,190	135,000
Perf incentive - Mando	-	50,000	50,000	-	50,000
Perf incentive - Bentler	25,000	25,000	-	-	25,000
Jo-Ann Economic Incentive	-	-	-	-	40,000
Maxforma Economic Incentv	-	-	35,000	-	35,000
Gambro Economic Incentive	-	-	-	-	50,000
Daewon Economic Incentive	-	-	-	-	8,750
South East Alabama Gas	-	-	24,527	11,918	25,000
Tiger Town	1,500,000	-	-	-	-
Agmt w/Preston Holdings	-	-	254,000	-	-
	<u>1,643,972</u>	<u>191,077</u>	<u>495,010</u>	<u>143,108</u>	<u>368,750</u>
	<u>1,972,036</u>	<u>557,344</u>	<u>874,688</u>	<u>487,328</u>	<u>960,237</u>

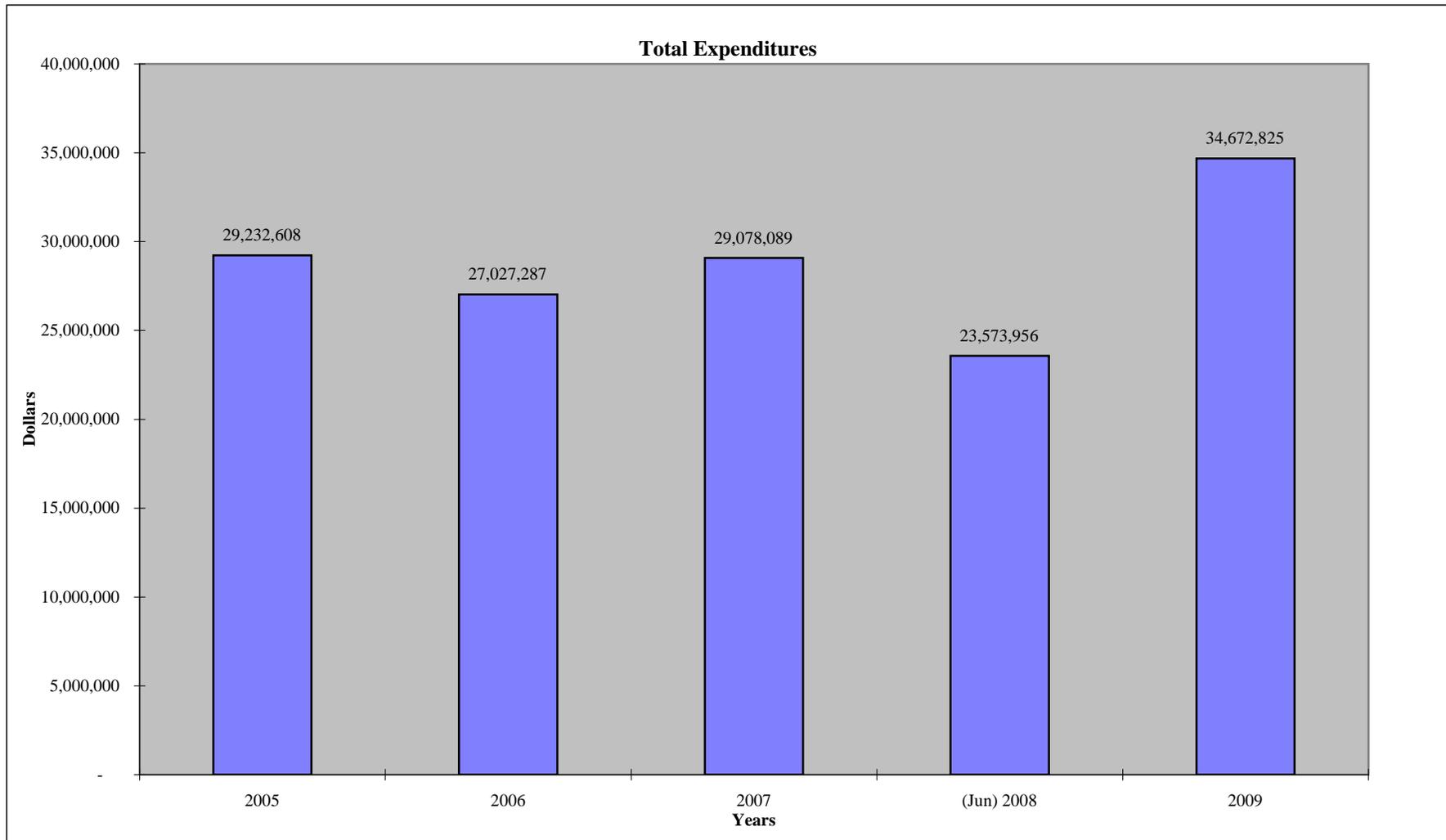
City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Education:	2,501,877	2,500,000	2,508,300	1,883,050	3,003,000
Total current expenditures	24,434,600	23,522,905	24,573,755	19,213,811	29,561,805
Capital outlay:	4,094,917	2,316,152	3,014,534	3,406,300	4,222,470
Debt service:					
Issue cost and Trustee fees	6,499	25,987	11,245	7,342	26,000
Principal	430,808	750,705	1,018,841	615,752	371,735
Interest	265,784	411,538	459,714	330,751	490,815
	703,091	1,188,230	1,489,800	953,845	888,550
Total expenditures	29,232,608	27,027,287	29,078,089	23,573,956	34,672,825
Excess of revenues over (under) expenditures	751	5,809,688	6,764,248	5,150,368	3,654,175

City of Opelika

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	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Other financing sources (uses):					
Proceeds from General Long-Term Debt	372,402	1,300,000	-	-	-
Sales of fixed assets	330,770	87,493	177,015	7,307	-
Transfers from Electric Utility Fund	2,134,384	2,842,949	2,743,085	2,034,759	2,366,435
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Solid Waste Collection	-	-	-	-	-
Transfers from Garden Hills Cemetery					
Perpetual Care Trust Fund	13,174	14,755	20,222	17,174	20,000
Transfers from Grant Funds	-	-	-	-	-
Transfers from General Obligation Debt Service Fund	181	217,382	28,116	56,162	-
Transfers to Capital Projects Fund	-	-	-	-	-
Transfers to Community Development Fund	(478,599)	(413,220)	(470,260)	(98,400)	(100,000)
Transfers to General Obligation Debt Service fund	(1,437,912)	(1,432,525)	(1,438,331)	(1,028,122)	(1,713,705)
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(21,212)	(21,050)	(23,938)	(13,625)	(12,000)
Transfers to Sales Tax Reserve Fund	(1,421,326)	(1,737,775)	(1,917,459)	(1,582,126)	(2,316,833)
Transfers to Solid Waste Collection Fund	-	-	(98,909)	-	(338,647)
Transfers to Sewer Fund	(209,487)	-	(32,280)	-	(79,194)
	-	-	-	-	-
Transfers to 2003A General Obligation					
Warrants Debt Service Fund	(587,973)	(1,625,793)	(1,359,531)	(1,222,306)	(1,480,008)
Total other financing sources (uses):	(1,305,598)	(767,784)	(2,372,270)	(1,829,178)	(3,653,952)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

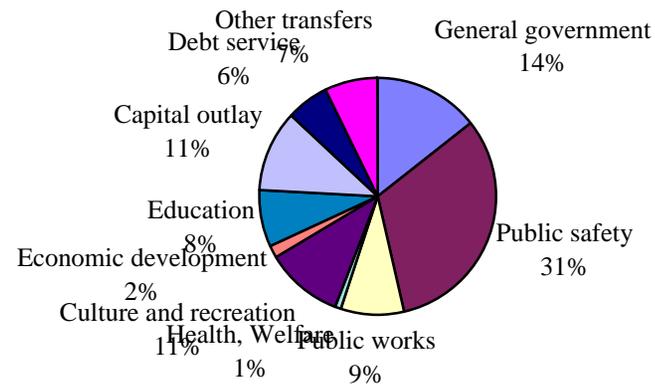
	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(1,304,847)	5,041,904	4,391,978	3,321,190	223
Excess of revenues and other sources over (under) expenditures and other uses	(1,304,847)	5,041,904	4,391,978	3,321,190	223
Projected fund balance, beginning of year	9,763,499	8,458,652	13,500,557	17,892,534	21,213,724
Projected fund balance, end of year	<u>8,458,652</u>	<u>13,500,557</u>	<u>17,892,534</u>	<u>21,213,724</u>	<u>21,213,947</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

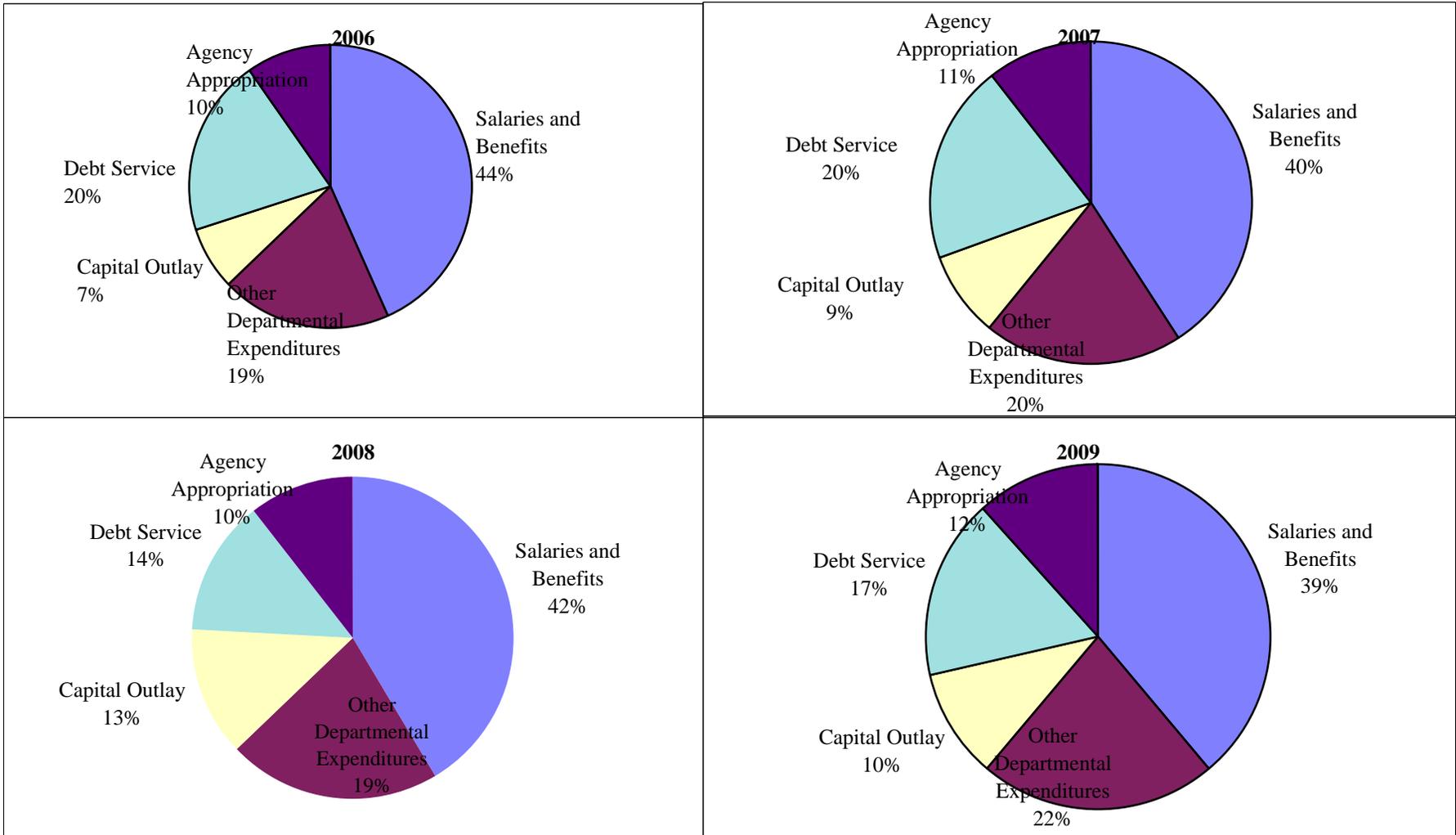
2009



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Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

7¢ State Gasoline Tax Fund - This fund is used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of transportation planning, the construction, reconstruction, maintenance, widening, alteration and improvement of public roads, bridges, streets and other public ways.

4¢ State Gasoline Tax Fund - This fund is used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of resurfacing, restoration, and rehabilitation of roads, bridges and streets, and bridge replacement and road construction.

Grant Funds - These funds are used to account for the community grants that are funding various projects, including Law Enforcement, road construction, substandard housing in the government's jurisdiction and other grant revenues for community improvements.

Capital Improvement Funds - These funds are used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of capital improvements or the renovation of capital improvements or to retire debt associated with capital improvements.

Rosemere Cemetery Fund - This fund is used to account for the government's share of revenues to be used exclusively for the perpetual care, maintenance, and preservation of the graves in this cemetery.

City of Opelika
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	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	80,035	79,019	79,615	56,659	78,000
Miscellaneous:					
Interest	3,583	7,807	7,186	3,057	12,000
Total revenues	<u>83,618</u>	<u>86,826</u>	<u>86,801</u>	<u>59,716</u>	<u>90,000</u>
Expenditures:					
Current:					
Public works	5,990	-	-	-	-
Capital outlay	-	79,999	82,000	88,000	90,000
Total expenditures	<u>5,990</u>	<u>79,999</u>	<u>82,000</u>	<u>88,000</u>	<u>90,000</u>
Excess of revenues over (under) expenditures	77,628	6,827	4,801	(28,284)	-
Projected fund balance, beginning of year	<u>66,373</u>	<u>144,001</u>	<u>150,828</u>	<u>155,629</u>	<u>127,345</u>
Projected fund balance, end of year	<u><u>144,001</u></u>	<u><u>150,828</u></u>	<u><u>155,629</u></u>	<u><u>127,345</u></u>	<u><u>127,345</u></u>

City of Opelika
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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	62,610	61,872	62,384	44,280	64,000
Miscellaneous:					
Interest	820	2,340	2,239	307	-
Other	-	-	-	-	-
Total revenues	<u>63,430</u>	<u>64,212</u>	<u>64,623</u>	<u>44,587</u>	<u>64,000</u>
Expenditures:					
Current:					
Public works	16,880	20,391	-	-	-
Capital Outlay	50,289	37,605	66,000	66,000	64,000
Total expenditures	<u>67,169</u>	<u>57,996</u>	<u>66,000</u>	<u>66,000</u>	<u>64,000</u>
Excess of revenues over (under) expenditures	(3,739)	6,216	(1,377)	(21,413)	-
Projected fund balance, beginning of year	<u>40,362</u>	<u>36,623</u>	<u>42,839</u>	<u>41,462</u>	<u>20,049</u>
Projected fund balance, end of year	<u><u>36,623</u></u>	<u><u>42,839</u></u>	<u><u>41,462</u></u>	<u><u>20,049</u></u>	<u><u>20,049</u></u>

City of Opelika

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	127,583	139,905	161,149	168,598	161,000
Miscellaneous:					
Interest	3,938	7,600	9,881	4,089	11,000
Other	-	-	-	-	-
Total revenues	<u>131,521</u>	<u>147,505</u>	<u>171,030</u>	<u>172,687</u>	<u>172,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	64,568	46,508	160,000	172,000	172,000
Total expenditures	<u>64,568</u>	<u>46,508</u>	<u>160,000</u>	<u>172,000</u>	<u>172,000</u>
Excess of revenues over (under) expenditures	66,953	100,997	11,030	687	-
Projected fund balance, beginning of year	<u>35,966</u>	<u>102,919</u>	<u>203,916</u>	<u>214,946</u>	<u>215,633</u>
Projected fund balance, end of year	<u><u>102,919</u></u>	<u><u>203,916</u></u>	<u><u>214,946</u></u>	<u><u>215,633</u></u>	<u><u>215,633</u></u>

City of Opelika

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	57,917	95,659	93,511	57,123	94,000
Other	-	-	-	-	-
Total revenues	57,917	95,659	93,511	57,123	94,000
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	-	241,120	63,000	340,000	94,000
Total expenditures	-	241,120	63,000	340,000	94,000
Excess of revenues over (under) expenditures	57,917	(145,461)	30,511	(282,877)	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	57,917	(145,461)	30,511	(282,877)	-
Projected fund balance, beginning of year	<u>2,159,258</u>	<u>2,217,175</u>	<u>2,071,714</u>	<u>2,102,225</u>	<u>1,819,348</u>
Projected fund balance, end of year	<u><u>2,217,175</u></u>	<u><u>2,071,714</u></u>	<u><u>2,102,225</u></u>	<u><u>1,819,348</u></u>	<u><u>1,819,348</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	293	536	399	313	-
Contributions	6,882	3,269	8,737	18,174	15,000
Total revenues	<u>7,175</u>	<u>3,805</u>	<u>9,136</u>	<u>18,487</u>	<u>15,000</u>
Expenditures:					
Current:	12,661	12,273	8,330	8,642	15,000
Excess of revenues over (under) expenditures	<u>(5,486)</u>	<u>(8,468)</u>	<u>806</u>	<u>9,845</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(5,486)</u>	<u>(8,468)</u>	<u>806</u>	<u>9,845</u>	<u>-</u>
Projected fund balance, beginning of year	<u>35,156</u>	<u>29,670</u>	<u>21,202</u>	<u>22,008</u>	<u>31,853</u>
Projected fund balance, end of year	<u><u>29,670</u></u>	<u><u>21,202</u></u>	<u><u>22,008</u></u>	<u><u>31,853</u></u>	<u><u>31,853</u></u>

City of Opelika

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Entitlement Grant Fund Program Year 2008 :					
Revenues:					
Intergovernmental:					
Federal grants	5,795	23,890	7,669	186,926	251,991
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	5,795	23,890	7,669	186,926	251,991
Expenditures:					
Current:	5,795	23,890	9,550	154,905	251,991
Capital Outlay:	-	-	-	32,021	-
	5,795	23,890	9,550	186,926	251,991
Excess of revenues over (under) expenditures	-	-	(1,881)	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	(1,881)	-	-

City of Opelika

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Entitlement Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	(1,881)	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
COPS Grant: (2008)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	225,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	225,000
Expenditures:					
Current:	-	-	-	-	225,000
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

City of Opelika

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
COPS Grant: (2008)					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Tennis Center Grant:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	86,398	34,500
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	86,398	34,500
Expenditures:					
Current:	-	-	162	86,236	69,000
Capital Outlay:	-	-	-	-	-
	-	-	162	86,236	69,000
Excess of revenues over (under) expenditures	-	-	(162)	162	(34,500)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	34,500
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	34,500
Excess of revenues and other sources over (under) expenditures and other uses	-	-	(162)	162	-

City of Opelika

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	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
COPS Grant: (2008)					
Projected fund balance, beginning of year	-	-	-	(162)	-
Projected fund balance, end of year	-	-	(162)	-	-

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Fiscal year ending September 30, 2009

Enterprise Funds

Enterprise Funds are established to account for the financing of self-supporting enterprises that render goods or services to the public at large on a consumer charge basis. Accounting for the operations of such funds is similar to that of a private, profit-making business.

Electric Utility Fund - This fund is used to account for the activities of the government's electric distribution operations.

1965 Sewer System fund - This fund is used to account for the activities of the government's wastewater treatment operations.

Solid Waste Collection Fund - This fund is used to account for the activities of the government's solid waste collection activities.

City of Opelika
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Fiscal year ending September 30, 2009

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City of Opelika
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Fiscal year ending September 30, 2009

Enterprise Funds:	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Electric Utility Fund:					
Operating revenues:					
Charges for services	22,001,165	24,932,721	29,112,238	22,141,568	33,772,000
Operating expenses:					
Power purchased	15,758,300	18,479,388	20,754,099	14,998,184	24,052,000
Depreciation	1,104,879	1,136,349	1,202,027	973,165	1,300,000
Personal services	1,282,146	1,356,717	1,460,569	1,272,738	2,302,381
Other	762,539	501,613	604,341	573,804	2,079,203
Services provided by other funds	467,483	568,635	579,936	456,161	530,081
Total operating expenses	19,375,347	22,042,702	24,600,972	18,274,052	30,263,665
Operating income	2,625,818	2,890,019	4,511,266	3,867,516	3,508,335
Nonoperating revenues (expenses):					
Interest revenues	213,413	283,722	368,263	254,232	371,000
Miscellaneous revenues	123,811	106,793	109,625	159,608	139,000
Sale of fixed assets	11,000	-	18,035	1,960	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	348,224	390,515	495,923	415,800	510,000

City of Opelika
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Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Income before operating transfers	2,974,042	3,280,534	5,007,189	4,283,316	4,018,335
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	69,842	96,737	406,342	267,938	-
To other funds	(2,134,384)	(2,842,949)	(2,743,085)	(2,034,759)	(2,366,435)
	<u>(2,064,542)</u>	<u>(2,746,212)</u>	<u>(2,336,743)</u>	<u>(1,766,821)</u>	<u>(2,366,435)</u>
Income before extraordinary item	909,500	534,322	2,670,446	2,516,495	1,651,900
Extraordinary loss	-	-	-	-	-
Change in net assets	909,500	534,322	2,670,446	2,516,495	1,651,900
Net Assets, beginning of year	19,586,181	20,495,681	21,030,003	23,700,449	26,216,944
	<u>20,495,681</u>	<u>21,030,003</u>	<u>23,700,449</u>	<u>26,216,944</u>	<u>27,868,844</u>
Projected Retained earnings/Net Assets	<u><u>20,495,681</u></u>	<u><u>21,030,003</u></u>	<u><u>23,700,449</u></u>	<u><u>26,216,944</u></u>	<u><u>27,868,844</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,659,484	3,193,629	3,732,189	2,623,534	3,541,000
Operating expenses:					
Depreciation	602,501	708,503	824,134	634,642	900,000
Personal services	673,648	108,776	51,401	2,895	3,744
Other	550,313	1,282,486	1,574,875	1,346,738	1,870,075
Services provided by other funds	74,093	56,914	31,769	28,691	33,051
Total operating expenses	1,900,555	2,156,679	2,482,179	2,012,966	2,806,870
Operating income	758,929	1,036,950	1,250,010	610,568	734,130
Nonoperating revenues (expenses):					
Interest revenues	71,314	60,952	113,002	67,265	115,000
Miscellaneous revenues	20,619	945	3,932	2,892	3,000
Sale of fixed assets	286	250	22,174	-	18,000
Interest expense and fiscal charges	(233,956)	(353,608)	(469,113)	(326,395)	(387,204)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(141,737)	(291,461)	(330,005)	(256,238)	(251,204)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
1965 Sewer System Fund:					
Income before operating transfers	617,192	745,489	920,005	354,330	482,926
Operating transfers in (out):					
Capital Contributions	385,846	327,622	1,425,419	547,809	-
From general fund	209,487	961,554	32,280	-	79,194
	<u>595,333</u>	<u>1,289,176</u>	<u>1,457,699</u>	<u>547,809</u>	<u>79,194</u>
Net income before extraordinary item	1,212,525	2,034,665	2,377,704	902,139	562,120
Extraordinary loss	-	-	-	-	-
Net income (Loss)	1,212,525	2,034,665	2,377,704	902,139	562,120
Net Assets, beginning of year	17,399,796	18,612,321	20,646,986	23,024,690	23,926,829
	<u>18,612,321</u>	<u>20,646,986</u>	<u>23,024,690</u>	<u>23,926,829</u>	<u>24,488,949</u>
Projected Net Assets, end of year	<u>18,612,321</u>	<u>20,646,986</u>	<u>23,024,690</u>	<u>23,926,829</u>	<u>24,488,949</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,672,324	1,830,076	1,953,686	1,471,952	2,000,000
Operating expenses:					
Landfill dumping charges	375,105	296,540	325,814	235,851	365,000
Depreciation	96,388	109,288	132,200	114,198	150,000
Personal services	857,056	857,930	884,162	730,434	1,082,162
Other	249,931	293,276	268,124	290,149	501,195
Services provided by other funds	112,960	105,456	109,856	72,856	103,290
Total operating expenses	1,691,440	1,662,490	1,720,156	1,443,488	2,201,647
Operating income	(19,116)	167,586	233,530	28,464	(201,647)
Nonoperating revenues (expenses):					
Interest revenues	7,169	14,762	21,647	15,601	28,000
Miscellaneous revenues	55,919	16,239	12,679	3,753	3,000
Sale of fixed assets	-	20,167	22,180	41,727	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	63,088	51,168	56,506	61,081	31,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Income before operating transfers	43,972	218,754	290,036	89,545	(170,647)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	98,909	-	338,647
Net income (Loss) before extraordinary item	43,972	218,754	388,945	89,545	168,000
Extraordinary loss	-	-	-	-	-
Net income (Loss)	43,972	218,754	388,945	89,545	168,000
Net Assets, beginning of year	510,628	554,600	773,354	1,162,299	1,251,844
Net Assets, end of year	<u>554,600</u>	<u>773,354</u>	<u>1,162,299</u>	<u>1,251,844</u>	<u>1,419,844</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

Trust Funds

Trust Funds are used to account for assets held by the government in a trustee capacity.

Garden Hills Cemetery Perpetual Care Trust Fund - This fund is used to account for principal trust amounts received and related interest income. The interest and a portion of the principal can be used to maintain the community cemetery.

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	Actual 2005	Actual 2006	Actual 2007	Year to Date (Jun) 2008	Budget 2009
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	14,090	15,496	18,556	16,173	16,000
Other	21,854	11,959	44,152	13,516	-
Total revenues	<u>35,944</u>	<u>27,455</u>	<u>62,708</u>	<u>29,689</u>	<u>16,000</u>
Expenditures:					
Current:	3,235	3,404	3,690	3,537	8,000
Excess of revenues over (under) expenditures	<u>32,709</u>	<u>24,051</u>	<u>59,018</u>	<u>26,152</u>	<u>8,000</u>
Other financing sources (uses):					
Transfers from General Fund	21,212	21,050	23,938	13,625	12,000
Transfers to General Fund	(13,174)	(14,755)	(20,222)	(17,174)	(20,000)
Transfers from (to) General Fund	<u>8,038</u>	<u>6,295</u>	<u>3,716</u>	<u>(3,549)</u>	<u>(8,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	40,747	30,346	62,734	22,603	-
Projected fund balance, beginning of year	<u>475,233</u>	<u>515,980</u>	<u>546,326</u>	<u>609,060</u>	<u>631,663</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>515,980</u></u>	<u><u>546,326</u></u>	<u><u>609,060</u></u>	<u><u>631,663</u></u>	<u><u>631,663</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

Capital Outlay Section

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		1,942,470
Contingency		100,000
Resurfacing:		
General fund	2,180,000	<u>2,180,000</u>
Total General Fund Capital Outlay		<u>4,222,470</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	64,000	64,000
State Gasoline Tax Fund 7 cent	90,000	90,000
Capital Improvement Fund	172,000	172,000
Lee County Road - Maintenance Fund	94,000	94,000
HUD Prior Year Programs	-	-
HUD Program Year 2007	-	-
Total Special funds Capital Outlay		<u>420,000</u>
Total General Fund and Special Funds Capital Outlay		<u>4,642,470</u>
Total Resurfacing	<u>2,600,000</u>	

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>From Reserves</u>	<u>Capital Outlay</u>
SCADA server and related software		150,000
System Mapping (GIS) pole treatment and reinforcement		200,000
Software to calculate pole loading		6,000
Transformer Tester		20,000
Office Radio system		10,000
Traffic Signals unit power supplies		150,000
Underground Utility Locating System		8,000
Tensioner		14,500
Large Vehicle Refurbish, rebuild and replace		160,000
3/4 ton Extended Cab Truck 4X2		27,000
800 Mhz Radios		6,400
Fox Run Industrial Development	750,000	750,000
Project Development	600,000	600,000
Warehouse Facility - pole handling	600,000	600,000
Engineering Frederick Road Widening		100,000
Distribution system Study		100,000
Light and Power Facility Design	800,000	800,000
System Expansion	-	2,000,000
	<hr/>	<hr/>
Total electric Utility Fund fixed assets and system expansion	<u>2,750,000</u>	<u>5,701,900</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

System Additions

Camera Inspection System

Vacuum Truck

Capital
Outlay

300,000

27,120

265,000

Total 1965 Sewer System Fund fixed assets and system expansion

592,120

Solid Waste Collection Fund:

Large capacity garbage truck

Scowbody

220,000

98,000

Total Solid Waste Collection Fund fixed assets

318,000

Total City of Opelika Capital Outlay

11,254,490

City of Opelika
Annual Budget
Fiscal year ending September 30, 2009

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund:		
General government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
Administration:		
City Administrator	1	
Custodian	1	
City Messenger	1	
Legislative		
City Clerk/Treasurer	1	
Council members		5
Other:		
Revenue:		
License and tax examiner	1	
Revenue assistant	2	
Revenue officer	1	
Community Relations:		
Community Relations Specialist	1	
Utility business office:		
Billing Customer Account Clerk	1	
Cashier/Customer Service	3	
Utility Business Office Supervisor	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Accounting:		
Accounting clerk	3	
Assistant Controller	1	
Controller	1	
Information Technology:		
Administrative Assistant	1	
Computer Hardware Specialist	1	
Computer Operator	1	
GIS Coordinator	1	
GIS Intern		1
LAN Manager	1	
Systems Analyst	1	
Systems Analyst II	1	
Technology Director	1	
Judicial (continued):		
Court clerk Contract employee		
Court Magistrate	4	
Human Resources Administration:		
Human Resources Analyst	1	
Human Resources Director	1	
Risk Manager	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Planning:		
Administrative assistant	1	
Assistant Director of Planning	1	
Code Enforcement Officer	1	
CDBG Program Administrator	1	
Director of Planning	1	
Purchasing:		
Administrative Assistant	1	
Buyer	1	
Purchasing Agent	1	
Storekeeper	1	
Public safety:		
Police:		
Administrative Coordinator	1	
Chief of Police	1	
Crime Prevention Officer	1	
Custodian	1	
Identification technician	1	
Evidence Clerk	1	
Police captain	4	
Police corporal	7	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Public safety (continued):			
Police:			
Police lieutenant		6	
Police officer	(3) Budgeted for proposed grant	53	
Police Records Clerk		3	
Police sergeant		8	
School crossing guard			4
Communications:			
Communications Operator		13	
Communications supervisor		1	
Fire:			
Administrative Coordinator		1	
Assistant fire inspector		1	
Fire captain - Inspector		1	
Fire captain - Training Officer		1	
Fire chief		1	
Fire lieutenant - EMS Officer		1	
Apparatus operator Sergeant		15	
Assistant fire chief		3	
Fire captain		6	
Fire lieutenant		6	
Fire fighter		34	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Public works:		
Highways and streets:	ESG	
Engineering:		
Administrative assistant		1
Assistant City Engineer		1
Drafting Technician		1
Engineering Assistant		1
Engineering Director		1
Survey crew chief		1
Survey technician		1
Traffic Signal specialist	ESG	
Traffic Signal Supervisor	ESG	
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Building Inspector		3
Chief building inspector		1
Customer Service Representative II		2
Grounds Maintenance:	ESG	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Health:		
Animal control:		
Animal control officer	1	
Culture and recreation:		
Parks and Recreation:		
Administrative Coordinator	1	
Arts Center Director	1	
Customer Service Representative I	1	
Parks and Recreation Director	1	
Parks and Recreation Manager	1	
Play school/concession worker	1	
Recreation Assistant	1	
Recreation Center Director	2	
Recreation Supervisor I	1	
Recreation Supervisor II	3	
Recreation Worker	3	
Tennis Supervisor	1	
Part Time Temporary		58

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Culture and recreation:			
Parks and Recreation:			
Sportsplex:			
Aquatics Director	4 months	1	
Assistant Athletics/Soccer Coordinator	4 months	1	
Assistant Sportsplex Director	4 months	1	
Center Worker/Tumbling	4 months	1	
Customer Service Representative I	4 months	1	
Fitness Director	4 months	1	
Recreational Support Worker	4 months	1	
Senior Adult Director	4 months	1	
Sportsplex Director/Programmer	4 months	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Library:		
Children's Librarian	1	
Circulation Librarian	1	
Custodian - part time		1
Library Assistant I		5
Library Assistant II	1	
Library Assistant III	2	
Library director	1	
Reference Librarian	1	
Economic Development:		
Administrative Assistant	1	
Economic Development Project Manager	1	
Economic Development Workforce Coordinator	1	
Economic Development Director	1	
Total Governmental Funds employees	267	74

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:		
Electric utility fund:		
Accounting Clerk	1	
Assistant Director	1	
Electrical Distribution Engineer	1	
General Foreman	1	
Light and Power Director	1	
Office Manager	1	
Storekeeper	1	
Warehouse Manager	1	
Electronics Technician	1	
Journeyman Line Worker	5	
Lead Line Worker	5	
Line Supervisor	4	
Line Worker	5	
Meter Service Technician	1	
Tree Trimmer	1	
Tree Trimmer Foreman	1	
Tree Trimmer Helper	1	
Meter Reader	2	
	<hr/>	<hr/>
Total Electric utility fund employees	34	
	<hr/>	<hr/>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2009

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
1965 sewer system fund:	ESG	
Total 1965 Sewer system fund employees	<u>0</u>	<u>0</u>
Solid waste collection fund:		
Assist Superintendent/Sanitation Officer	1	
Knuckleboom Operator	7	
Motor Vehicle Operator	4	
Office assistant	1	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Solid Waste Worker	1	
Utility Serviceman	1	
Solid Waste Collection Fund Recycling:		
Laborer	1	
Motor Vehicle Operator	<u>1</u>	
Total Solid Waste Employees	<u>24</u>	<u>0</u>
Total Enterprise funds employees	<u>58</u>	<u>0</u>
Total City of Opelika Employees	<u><u>325</u></u>	<u><u>74</u></u>

**FY 2008-2009
CAPITAL OUTLAY PLAN**

8-23-08

\$ 1,942,470 Budgeted

- \$ 956,620 for Capital Equipment
- \$ 408,350 for Capital Improvements
- \$ 577,500 for Capital Projects

CAPITAL EQUIPMENT – FY 09

8-23-08

Budgeted Equipment:

OPD:

3 Marked Cars in Uniform Div @ \$27K ea.	-	\$	81,000
2 Unmarked Cars in Uniform Div	-	\$	54,000
2 Unmarked Cars in Investigative Div	-	\$	54,000
Replace 8 Patrol Car Camera Systems	-	\$	45,000
1 Motorcycle in Uniform Div	-	\$	25,500

OFD:

Remount of Rescue Truck	-	\$	85,000
Smoke Facility for Training	-	\$	15,000
Fire Inspection Computers & Code Pal	-	\$	9,800
Fire Extinguisher Training System	-	\$	7,600

PW:

Tool Body Truck for Garage	-	\$	25,000
Truck Lift for Garage	-	\$	15,800
Dump Truck for Cemetery	-	\$	40,450
Christmas Luminaries (Memory Lights)	-	\$	29,200
44" Rotary Cutter Head	-	\$	8,500
Flail Cutter 74"	-	\$	4,700
2 ea – 16' Tandem Axle Trailer's w/gates	-	\$	4,000
Athletic Field Marking Machine	-	\$	2,000
Injection Pothole Patcher	-	\$	123,000
1-Ton Truck w/Dump Body	-	\$	42,665
Handheld GPS Locator	-	\$	5,000
Mobile Light Set w/Generator	-	\$	10,000

P&R:

2 Small Pick Ups	-	\$	24,000
1 Admin Auto	-	\$	16,800
Ice Machine at Covington Center	-	\$	2,000
Lectern at Covington Center	-	\$	1,000
Municipal Park Bandstand Stage Lighting	-	\$	2,000
Replace Tents (2-10'x10'; 2-10'x20')	-	\$	4,000
Public Address System for Covington Center	-	\$	1,500

Budgeted Equipment (Cont'd):

IT:

Upgrade Email System	-	\$	75,000
Replace AS-400 in IT	-	\$	48,105
Replace/Upgrade Network Servers	-	\$	75,000
Replace Van Truck	-	\$	20,000
			<hr/>
		\$	956,620

CAPITAL IMPROVEMENTS – FY 09

8-21-08

Budgeted Improvements:

Admin/City Hall:

1st Floor City Hall Renovation & Furnishings	-	\$ 40,000
Renovate City Hall Public Restrooms	-	\$ 9,000
Replace AC Unit #1 Evaporator	-	\$ 14,000
Replace AC Unit #3 Evaporator	-	\$ 14,000
Replace AC Unit #3 Condenser	-	\$ 15,000

P&R:

Replace Floral Park Concession Stand Roof	-	\$ 7,500
Replace Opelika Rec AC Unit #1 Condenser	-	\$ 15,000
Municipal Park Pavillion Roof	-	\$ 2,500
Spring Villa Camper Registration Roof	-	\$ 1,750
Painting of Spring Villa Caretaker's Home	-	\$ 6,000
Painting of Tennis Center	-	\$ 14,000
Painting of Maintenance Bldg at Opelika Center	-	\$ 8,000
Painting of Exterior Doors / Windows at both Rec Centers	-	\$ 9,000
Paining of Concession/Restroom Bldg at Covington Field	-	\$ 3,000
Painting of Covington Maintenance Bldg & Band Stage at Municipal Park	-	\$ 5,000
Widen Sidewalk & Shrubbery at Opelika Rec Center	-	\$ 3,500
Resurface the 3 Front & Practice Courts at Tennis Ctr	-	\$ 15,000
Upgrade Municipal Park (benches, landscaping, irrigation, grassing)	-	\$ 12,000
Westridge Concession Stand Repairs	-	\$ 46,500
Conversion of Opelika Rec Center to Opelika Arts Center	-	\$ 35,000

IT:

Replace AC Unit #4 Condenser	-	\$ 4,500
Replace AC Unit #4 Evaporator	-	\$ 3,500

OFD:

Fire Training Center Office Roof	-	\$ 5,500
Fire Training Brick Classroom Roof	-	\$ 4,600

OPD:

Construct Generator/UPS Building	-	\$ 40,000
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Library:

Replace Computer Room AC Unit #3 - \$ 5,000

Municipal Court:

Upgrade of Courtroom, Phase I - \$ 50,000

PW:

PW Bldg Repair, Replace Tile, etc. - \$ 19,500

\$ 408,350

Unfunded Improvements:

Fire Station # 2 Roof - \$ 66,000

CAPITAL PROJECTS – FY 09

8-21-08

Budgeted Projects:

Repair Road Intersection of West Point Pkwy & N Park Dr	-	\$ 40,000
Street Striping	-	\$ 50,000
Resurface City Hall & Chamber Parking Lot	-	\$ 55,000
Resurface PW Parking Lot, Phase 3	-	\$ 50,000
Cemetery Resurfacing, Phase 3	-	\$ 30,000
Expand Evergreen Cemetery, Phase 2	-	\$ 30,000
Garden Hill Cemetery Site Prep	-	\$ 18,000
New Playground at Bandy Park	-	\$ 10,000
Nature Park/Bird Sanctuary at City Lagoon, Phase I	-	\$ 45,000
Chamber of Commerce Interior Building Renovation	-	\$ 79,000
Stormwater-Sewer Asset Management Program	-	\$ 100,000
Replace concrete street surface with asphalt on 6 th Ave from N 5 th St., past N. 4 th St.	-	\$ 65,500
Move Curb & Gutter at Ave A Parking Lot	-	\$ 5,000
		\$ 577,500

Additional Projects:

*Streetscape on S. RR Avenue from 9th St to RR Depot, Phase II (2007 Grant)

*Streetscape on S. RR Avenue from 8th St to 6th St, Phase III (2008 Grant)

* Indicates project to be done in FY 2009

Unfunded Projects:

Stoplight at the realigned South Uniroyal Road Intersection	-	\$ 50,000
Relocate Fire Station #3 from 8 th Ave to Oak Bowery	-	\$ 750,000
Add'l funds for Frederick Road Phase 1A	-	\$1,200,000
Reroute Shannon Ct to Bruce Ave	-	\$ 300,000
Connect So. Uniroyal to North Uniroyal (Developer will construct)		
Turn Lanes on Hwy 280 @ North & South Uniroyal Road		
No. Uniroyal Road Bridge Replacement (unfunded)	-	\$ 300,000
Watson St. Sewer Lines (to be funded by sewer fund/assessment)		
Right Turn Lane Ave B & So. 10 th St.	-	\$ 300,000
Replace concrete street surface with asphalt on 3 rd Ave from N 5 th St. to N. 3 rd St.	-	\$ 148,600
Replace concrete street surface with asphalt on Ave D from S 8 th St to Geneva St (Short).	-	\$ 112,000
Construct right turn lane at 30 th St and Pepperell Parkway	-	\$ 35,000