

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

RESOLUTION NO. 208 -2010

**ADOPTION OF ANNUAL BUDGET FOR 2010-2011**

**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, 2010, and ending September 30, 2011, 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, 2010.

(7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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)

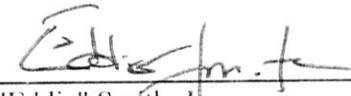
(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting the contingency account to the appropriate account in order to meet unforeseen circumstances. Provided this adjustment shall not increase total budgeted expenditures.

ATTEST:



R. G. Shuman  
City Clerk - Treasurer

9-8-10



C. E. "Eddie" Smith, Jr.  
President, Opelika City Council  
City of Opelika, Alabama

Attachments:

- A - Capital Outlay Expenditures for 2011
  - Capital Equipment
  - Capital Improvements
  - Capital Projects

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### Table of Contents

#### Introductory Section:

Budget Resolution	1
Table of contents	4
Introductory Letter	8
Organizational Chart	19
Officials of the City of Opelika	20

#### Budget Section:

Budget summary - all budgeted funds	23
-------------------------------------	----

#### General Fund:

Revenues	29
----------	----

#### General Government:

Mayor	34
Administration	34
Legislative - City Clerk	34

#### Other:

Revenue	34
Accounting	35
Information Technologies	35
Judicial	35
Human Resources Administration	35
Planning	36
Purchasing	36
Community Relations	36
Nondepartmental	36

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Table of Contents

Budget Section: (continued)

General Fund: (continued)

Public Safety:

Police 38

Fire 38

Other:

    Nondepartmental 38

Public Works:

Highways and Streets 41

Engineering 41

Other:

    Administration 41

    Cemetery 41

    Automotive Shop 42

    Grounds Maintenance 42

    Building Maintenance 42

    Inspection 42

Health:

Animal Control 44

Other:

    Nondepartmental 44

Welfare:

Other:

    Nondepartmental 46

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Table of Contents

Budget Section: (continued)

General Fund: (continued)

Culture and Recreation:

Parks and Recreation

48

Library

48

Other:

    Nondepartmental

48

Economic Development

50

Education

51

Capital Outlay

51

Debt Service

51

Other financing sources and uses

53

Special revenue funds:

    Seven cent Gasoline Tax Fund

58

    Four cent Gasoline Tax Fund

59

    Capital Improvement Fund

60

    Road Maintenance Fund

61

    Rosemere Cemetery Fund

63

    Entitlement Grant Fund Program Year 2010

64

    Garden Hills Cemetery Trust Fund

75

Proprietary funds:

Enterprise funds:

    Electric Utility Fund

68

    1965 Sewer System Fund

70

    Solid Waste Collection Fund

72

9/10/2010 1:48 PM

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### Table of Contents

#### Capital Outlay Section:

General Fund 77

#### Proprietary funds:

##### Enterprise funds:

Electric Utility Fund 78

1965 Sewer system Fund 79

Solid Waste Collection Fund 79

#### Human Resources Section (List of Positions):

General Fund 81

#### Proprietary funds:

##### Enterprise funds:

Electric Utility Fund 89

1965 Sewer System Fund 90

Solid Waste Collection Fund 90

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

August 31, 2010

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, 2011, 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.

# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 2011**

#### **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 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 27,000. 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 58,000) 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.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2011. 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, 2011, 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.

Due to the financial crisis which began in the fall of 2008, changes in financial variables have occurred too fast for the behavior of the financial variables to be incorporated into the linear regression calculations. The basic assumption for time series analysis in the paragraph above does not hold true for the 2011 revenue projections. In fact, the process that generated the financial variables has been very unstable over the last two years and the instability is expected to continue at least into 2011. Actual revenues in several categories such as Sales and Use tax collections fell significantly below projections for the fiscal year 2009. Other revenues such as property taxes and lodging taxes have level during 2010. The government of the City of Opelika has determined that in general, the best method of projecting revenues for the 2011 Budget Year is to estimate actual fiscal year 2010 revenues and then to use these amounts as the 2011 revenue forecast. In general, no increase in revenues is expected from fiscal year 2010 to fiscal year 2011.

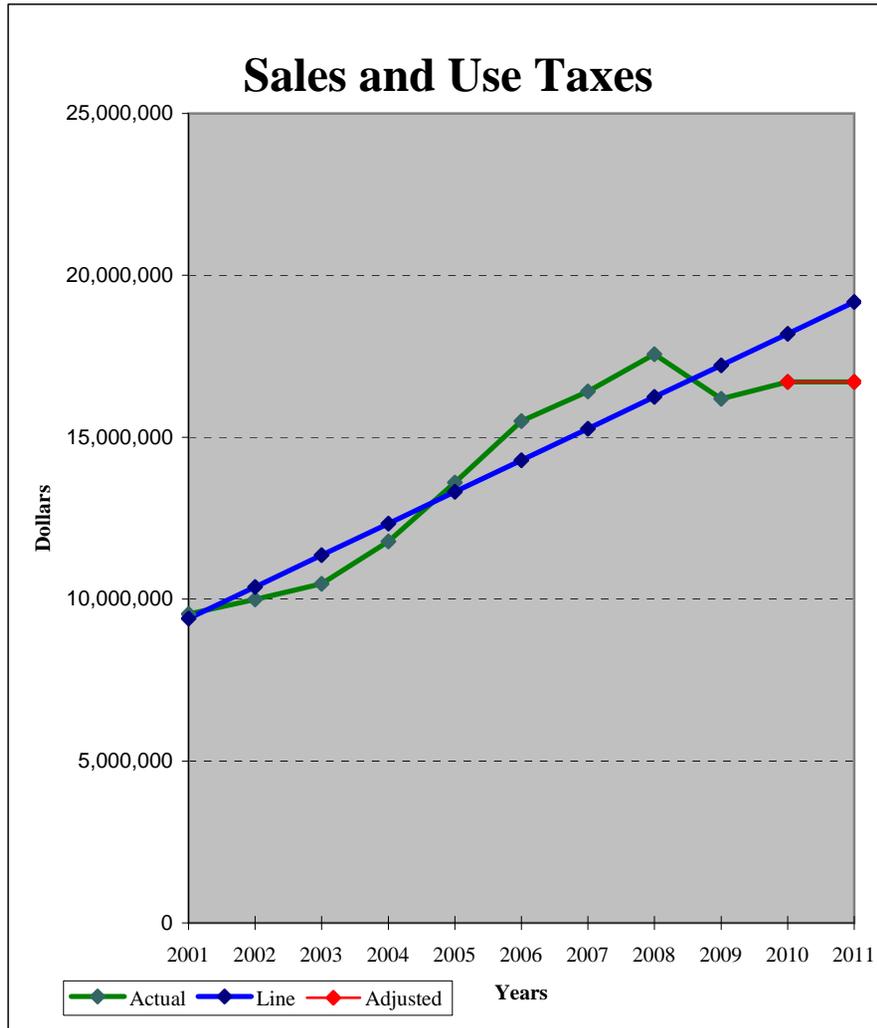
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that they produce.

The sales and use tax revenue forecast for fiscal year ending September 30, 2011, is \$16,712,000. The projection is an increase of 3.6% over the original 2010 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$2,785,333 in 2011. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. The 1/2% of the 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$378,630 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2011 has been reduced by an additional amount due to the effects of financial instability in the national and local economy. This additional amount is estimated to be the effect on sales tax collections of the closing of the Uniroyal Goodrich tire plant in Opelika.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2001	9,535,061	9,401,311	
2002	9,993,415	10,378,834	4.81%
2003	10,473,505	11,356,358	4.80%
2004	11,777,250	12,333,882	12.45%
2005	13,606,331	13,311,406	15.53%
2006	15,503,980	14,288,929	13.95%
2007	16,418,214	15,266,453	5.90%
2008	17,563,790	16,243,977	6.98%
2009	16,191,130	17,221,501	-7.82%
2010 *	16,712,000	18,199,025	3.22%
2011	16,712,000	19,176,548	14.75%
Less: Manual Adjustment 2011			0.00%
Projection			16,712,000
Projection rounded			16,712,000
Previous year's projection			16,132,000
Percent increase (decrease) from previous year's projection			3.60%

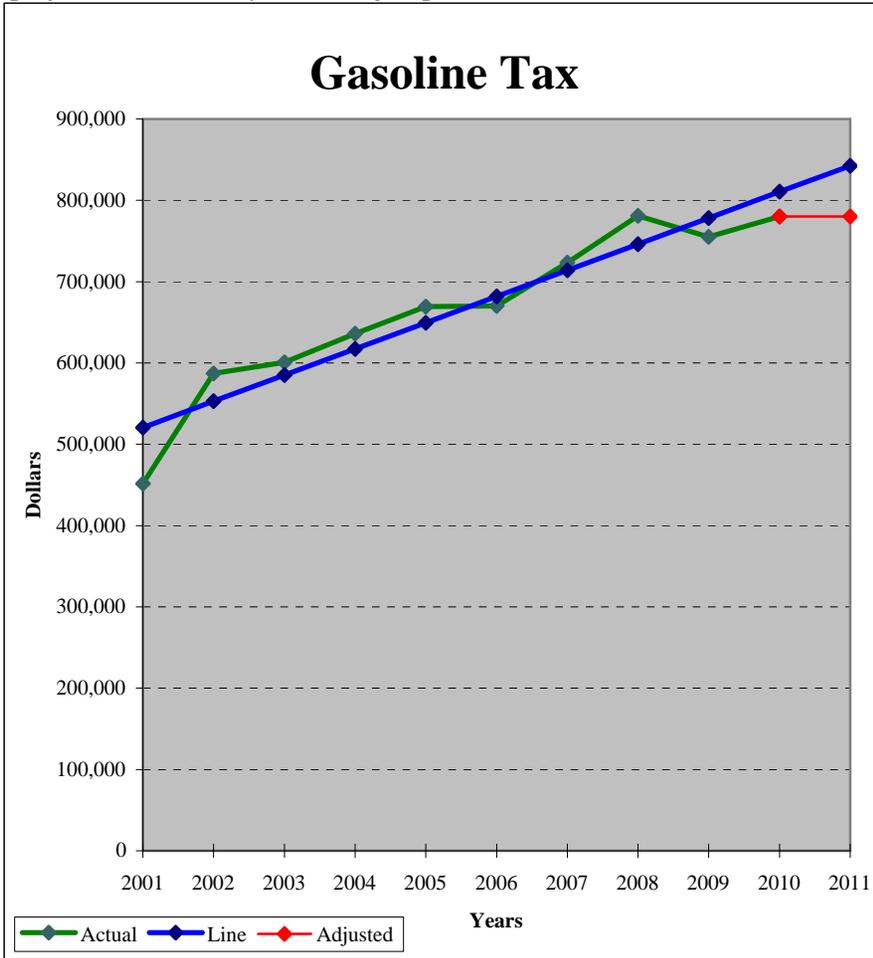
\*\* Original data adjusted for tax rate change in 2003  
 \* Revised Sales and use tax projection based on June 2010.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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, 2011, is \$780,000. This is a .78% increase over the original 2010 Gasoline Tax Budget.



Year	Gasoline Tax ** Actual	Linear Regression Line	Gasoline Tax ** Actual % Increase
2001	451,451	520,658	
2002	587,186	552,865	30.07%
2003	600,637	585,072	2.29%
2004	635,961	617,279	5.88%
2005	669,355	649,485	5.25%
2006	669,924	681,692	0.09%
2007	723,393	713,899	7.98%
2008	781,029	746,105	7.97%
2009	754,950	778,312	-3.34%
2010 *	780,000	810,519	3.32%
2011		842,519	8.02%
Less: Manual Adjustment		-62,519	
2011		780,000	0.00%
Projection			780,000
Projection rounded to nearest thousand			780,000
Previous year's projection			774,000
Percent increase or -decrease from previous year's projection			0.78%

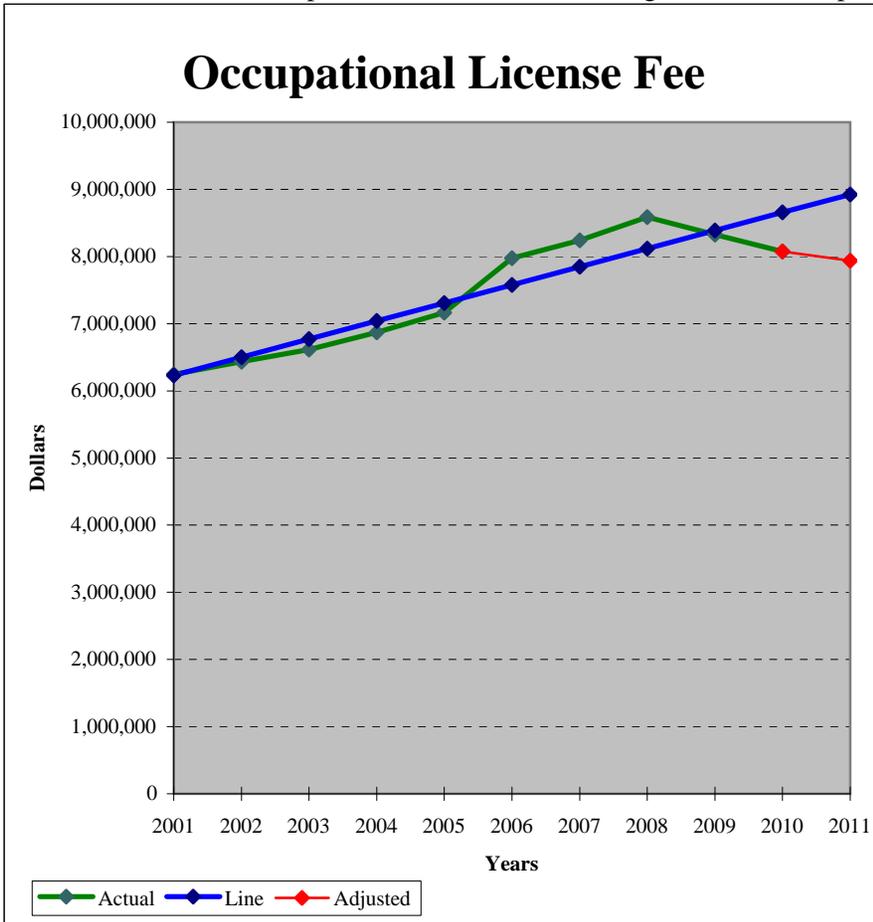
\* Revised Gasoline tax projection based on June 2010

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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, 2011, is 7,938,000 This is a 4.19 percent increase from the original 2010 Occupational License Fee Projection. \*\* See note below.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2001	6,245,427	6,231,648	
2002	6,433,976	6,501,011	3.02%
2003	6,613,080	6,770,374	2.78%
2004	6,868,497	7,039,737	3.86%
2005	7,166,522	7,309,100	4.34%
2006	7,975,848	7,578,463	11.29%
2007	8,243,007	7,847,827	3.35%
2008	8,589,125	8,117,190	4.20%
2009	8,328,026	8,386,553	-3.04%
2010 *	8,076,000	8,655,916	-3.03%
2011		8,925,279	10.52%
Less: Manual Adjustment		-987,279	
2011		7,938,000	-1.71%
Projection			7,938,000
Projection rounded to nearest thousand			7,938,000
Previous year's projection			7,619,000
Percent increase or -decrease from previous year's projection			4.19%

\*\* Reduced due to effects of economic instability.

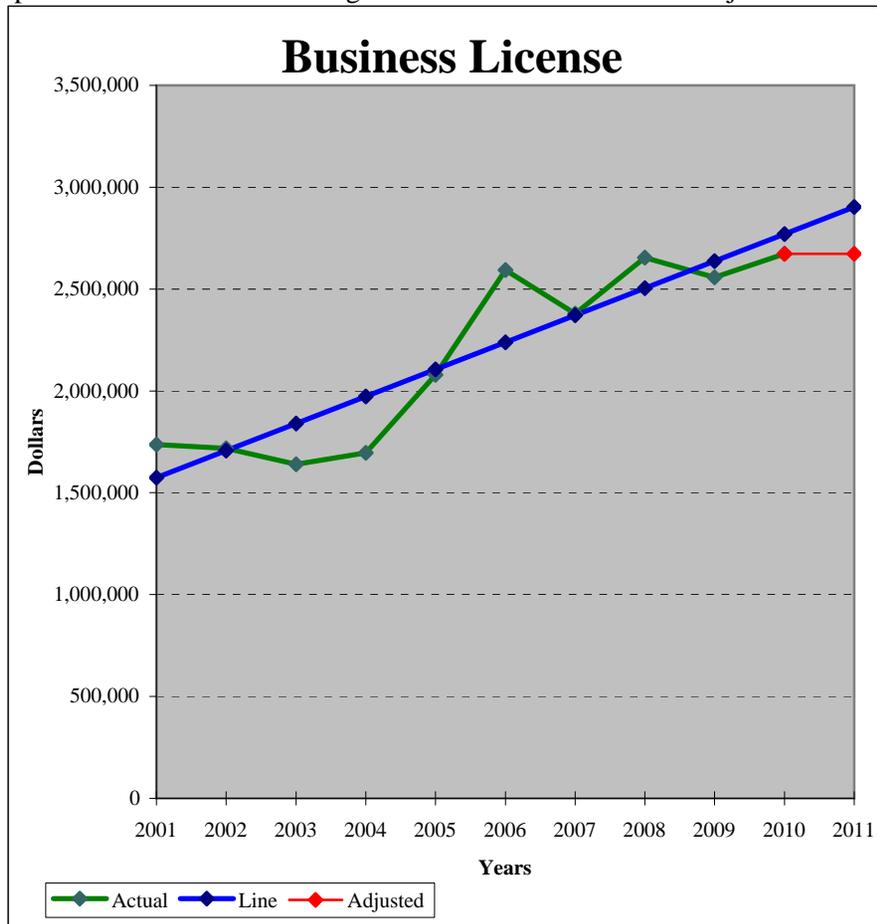
\* Revised Occupation fee projection based on June 2010.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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, 2011, is 2,673,000. This is a .04% percent increase over the original 2010 Business License Projection.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2001	1,737,290	1,574,718	
2002	1,717,440	1,707,596	-1.14%
2003	1,640,166	1,840,474	-4.50%
2004	1,696,526	1,973,352	3.44%
2005	2,078,943	2,106,230	22.54%
2006	2,593,741	2,239,108	24.76%
2007	2,379,095	2,371,986	-8.28%
2008	2,653,764	2,504,864	11.55%
2009	2,557,723	2,637,742	-3.62%
2010 *	2,673,000	2,770,620	4.51%
2011		2,903,498	8.62%
Less: Manual Adjustment		-230,498	
2011		2,673,000	0.00%
Projection			2,673,000
Projection rounded to nearest thousand			2,673,000
Previous year's projection			2,672,000
Percent increase or -decrease from previous year's projection			0.04%

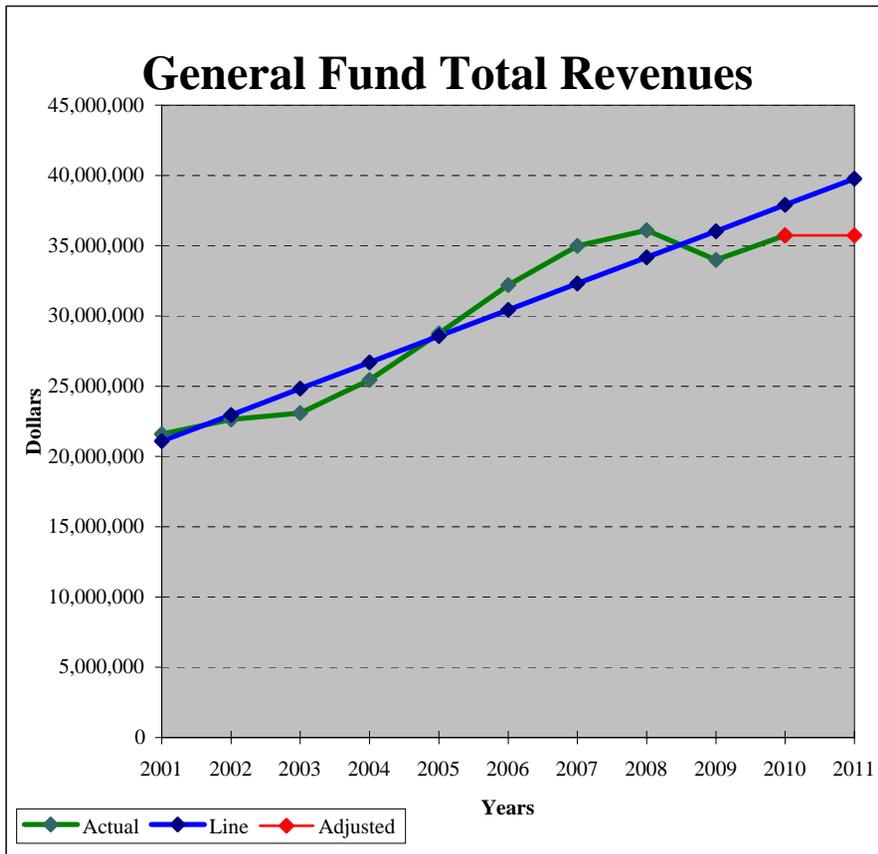
\* Revised Business License projection based on June 2010.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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, 2009, actual amounts and/or the fiscal year ending September 30, 2010, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2011, is 36,015,347. This is a 4.19 percent increase over the original 2010 Revenue Projection.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2001	21,592,876	21,092,581	
2002	22,643,599	22,960,745	4.87%
2003	23,082,807	24,828,908	1.94%
2004	25,444,122	26,697,072	10.23%
2005	28,749,898	28,565,236	12.99%
2006	32,199,081	30,433,400	12.00%
2007	34,974,163	32,301,563	8.62%
2008	36,085,798	34,169,727	3.18%
2009	33,976,832	36,037,891	-5.84%
2010 *	35,722,347	37,906,054	5.14%
2011		39,774,218	11.34%
Less: Manual Adjustment 2011		-4,051,871	
2011		35,722,347	0.00%
Projection			35,722,347
Projection rounded to nearest thousand			35,722,000
Previous year's projection			34,568,000
Percent increase or -decrease			3.34%

\* Revised Total Revenue projection based on June 2010.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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.)

	2009-2010 Revised <u>Forecast</u>	2009-2010 <u>Forecast</u>	2010-2011 <u>Forecast</u>	2010-2011 <u>Regression</u>	2010-2011 <u>Difference</u>
Total revenues excluding interest	35,435,347	34,299,130	35,722,347	39,774,218	4,051,871
Interest revenue	287,000	269,000	293,000	293,000	-
	<u>35,722,347</u>	<u>34,568,130</u>	<u>36,015,347</u>	<u>40,067,218</u>	<u>4,051,871</u>
2010-2011 percentage difference in actual forecast and the regression analysis					<u>11.25%</u>
2010-2011 total revenue forecast including interest					<u>36,015,347</u>
2009-2010 total revenue forecast including interest					<u>34,568,130</u>
2009-2010 revised total revenue forecast including interest					<u>35,722,347</u>
Percent increase or -decrease over the previous year's forecast					<u>4.19%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>0.82%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2011, is \$54,000. This year's projection is 3.7% less than last year's projection. This projection is based on actual revenues of \$58,372, and \$56,247 in fiscal years 2008 and 2009 respectively. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2011, is \$72,000. This is a 4% decrease 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 77,963 and 73,115, in fiscal years 2008 and 2009 respectively.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

The Alabama Trust Fund projection for the fiscal year ending September 30, 2011, is \$156,000. This is a decrease from last year's projection. This projection is based on actual revenues of \$156,267, in fiscal year 2010.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2011, is \$39,000. This is a \$6,000 decrease from the previous year's projection. This projection is based on actual interest revenues of \$68,540 and \$39,969 in fiscal years 2008 and 2009 respectively. Revenues in this fund have decreased significantly because of lower interest rates.

The Electric Utility Fund (Light and Power) electric sales projection for September 30, 2011 is based on actual revenues in fiscal year 2009 and adjusted for expected changes in the power cost adjustment. This projection assumes that costs per Kwh will remain approximately 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>2011</u>	YTD <u>2010</u>	Actual <u>2009</u>	Actual <u>2008</u>	Actual <u>2007</u>
Electric charges for services	32,991,000	22,253,465	32,875,706	33,793,947	29,247,322
Cost of Power purchased	<u>23,173,177</u>	<u>15,022,278</u>	<u>23,173,177</u>	<u>24,502,276</u>	<u>20,754,099</u>
Electric charges in excess of power purchased	<u>9,817,823</u>	<u>7,231,187</u>	<u>9,702,529</u>	<u>9,291,671</u>	<u>8,493,223</u>
 Cost of power purchased as a percent of electric charges for services	 <u>70.24%</u>	 <u>67.51%</u>	 <u>70.49%</u>	 <u>72.50%</u>	 <u>70.96%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2011, is \$2,866,034. Tap fees are projected to be \$4,000. Sewer assessment fees are projected at \$348,000 and Industrial charges are estimated to be \$22,000. The estimates are based on actual results through June

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

2010.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2011, is \$1,999,000. This projection is based on Solid Waste Collection Fund service charges through June 2010.

**FINANCIAL INFORMATION**

Debt Administration. The government's rating from Standard and Poor's Corporation is AA-. The government's current rating from Moody's Investors Service is Aa2.

**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,

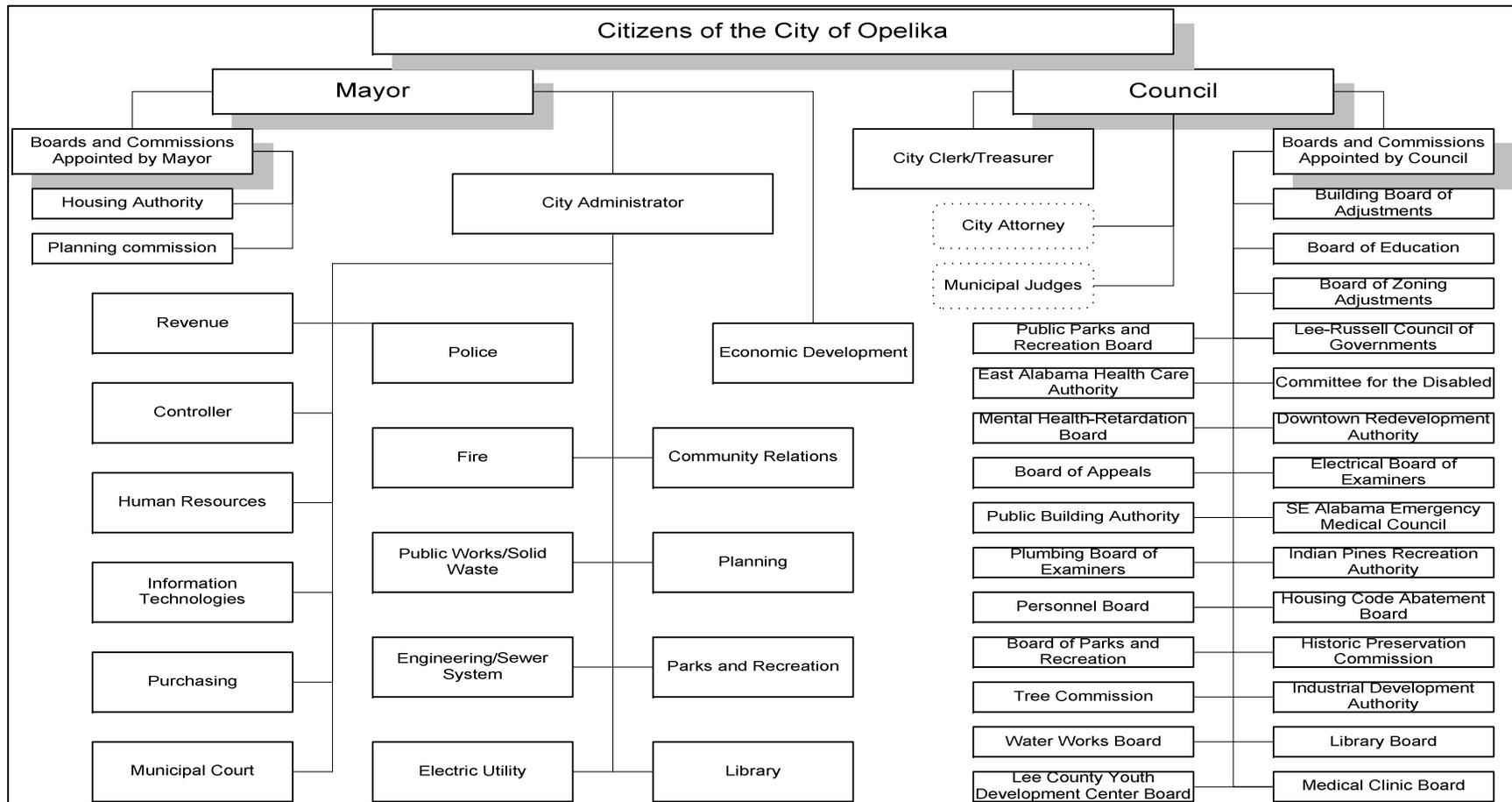
Robert M Price, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### Organization Chart



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### Officials of the City of Opelika

Mayor  
Council member, ward 1  
Council member, ward 2  
Council member, ward 3  
Council President, ward 4  
Council member, ward 5  
Municipal Judge  
Associate Judge  
Public Defender  
City Attorney  
City Clerk/Treasurer  
Controller  
Revenue Officer  
Information Technologies  
Human Resources Director  
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  
Patricia A. Jones  
Larry D. Gray  
Joel D. Motley  
Charles E. Smith, Jr.  
David Canon  
H. Kenneth Wilkes  
Ben Hand  
M. Joann Camp  
Guy F. Gunter, III  
Robert G. Shuman  
Robert M Price  
Lillie Finley  
Gary A Cantini, Jr.  
Lisa McLeod  
Gerald E. Kelley  
Shirley Washington  
Thomas R. Mangham  
Gene T Adkins  
Walter C. Dorsey  
Susan M. Delmas  
Samuel S Bailey, Jr.  
Derek S. Lee  
Alfred F. Cook, Jr.  
Jan H. Gunter

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**( this page intentionally left blank )**

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**Budget Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	36,014,347	636,096	-	38,230,034	74,880,477
Non-operating revenues				420,000	420,000
Other financing sources	<u>2,774,152</u>	<u>12,000</u>	<u>-</u>	<u>314,816</u>	<u>3,100,968</u>
Total revenues	<u>38,788,499</u>	<u>648,096</u>	<u>-</u>	<u>38,964,850</u>	<u>78,401,445</u>
Departmental expenditures	27,093,834	307,096	-	36,115,623	63,516,553
Appropriations	4,247,749				4,247,749
Capital outlay	943,510	321,000	-		1,264,510
Debt service	4,177,439				4,177,439
Non-operating expenses				652,275	652,275
Transfers-out	<u>2,091,149</u>	<u>20,000</u>	<u>-</u>	<u>2,616,452</u>	<u>4,727,601</u>
Total expenditures	<u>38,553,681</u>	<u>648,096</u>	<u>-</u>	<u>39,384,350</u>	<u>78,586,127</u>
Total revenues over (under) total expenditures	234,818	-	-	(419,500)	(184,682)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Governmental Fund Types				
General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				2,565,000	2,565,000
Debt Proceeds				8,000,000	8,000,000
Subtract:					
Fixed Assets				1,205,500	1,205,500
System Expansion				10,000,000	10,000,000
Debt principal payments				940,000	940,000
Projected increase or (decrease) in funds	234,818	-	-	(2,000,000)	(1,765,182)
Projected fund balance, beginning of year	22,288,453	2,690,675	-	16,764,875	41,744,004
Projected fund balance, end of year	22,523,271	2,690,675	-	14,764,875	39,978,822

\* 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, 2011

Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	4,973,863	242,498	-	1,439,896	6,656,257
To be paid from designated accounts	-	-	-	-	-
Undesignated fund balance, end of year	17,549,408	2,448,177	-	13,324,979	33,322,565
The City Council desires that a minimum level of Undesignated Fund Balance be maintained at an amount equal to ten percent of budgeted revenues for the General Fund and the Proprietary Fund Types					
	3,878,850	64,810	-	3,823,003	7,766,663
	13,670,558	2,383,367	-	9,501,976	25,555,902

\* 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, 2011

Computation of estimated funds available:  
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	18,178,360	1,169,033	385,673	19,733,065
Accounts Receivable	2,952,095	199,175	83,025	3,234,295
Due from other funds	-	45,091	-	45,091
Total	<u>21,130,454</u>	<u>1,413,299</u>	<u>468,698</u>	<u>23,012,451</u>
Accounts payable	4,967,397	2,826	1,816	4,972,038
Due to other funds	1,984	-	3,276	5,260
Due to other governments	-	-	-	-
Accrued payroll	168,466	-	98,212	266,678
Bonds payable - current	-	915,000	-	915,000
Interest payable	-	88,600	-	88,600
Total	<u>5,137,847</u>	<u>1,006,426</u>	<u>103,304</u>	<u>6,247,576</u>
Estimated funds available	15,992,608	406,873	365,394	16,764,875
Reserves and encumbrances, estimated	<u>918,008</u>	<u>517,618</u>	<u>4,270</u>	<u>1,439,896</u>
Estimated undesignated funds available	<u>15,074,600</u>	<u>(110,745)</u>	<u>361,124</u>	<u>15,324,979</u>
Ten percent of projected revenues	<u>3,299,100</u>	<u>324,003</u>	<u>199,900</u>	<u>3,823,003</u>

\* 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.

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**( this page intentionally left blank )**

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**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, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	16,418,215	17,563,790	16,191,130	12,391,289	16,712,000
Property:					
Property	2,702,138	2,922,606	3,144,550	3,012,991	3,146,000
Payments in lieu of taxes	18,096	15,402	8,268	-	12,000
	<u>2,720,234</u>	<u>2,938,008</u>	<u>3,152,818</u>	<u>3,012,991</u>	<u>3,158,000</u>
Other:					
Gasoline	723,393	781,029	754,948	574,039	780,000
Cigarette	103,880	104,989	97,132	74,628	97,000
Wine	17,662	21,890	21,786	17,920	24,000
Rental	600,072	547,891	515,313	375,614	517,000
	<u>1,445,007</u>	<u>1,455,799</u>	<u>1,389,179</u>	<u>1,042,201</u>	<u>1,418,000</u>
Total taxes	<u>20,583,456</u>	<u>21,957,597</u>	<u>20,733,127</u>	<u>16,446,481</u>	<u>21,288,000</u>
Special assessments:	<u>8,258</u>	<u>11,654</u>	<u>13,464</u>	<u>11,619</u>	<u>12,000</u>
Licenses and permits:					
Occupational	<u>8,243,007</u>	<u>8,589,125</u>	<u>8,328,026</u>	<u>5,936,541</u>	<u>7,938,000</u>
Business:					
General	2,379,095	2,653,763	2,557,723	2,487,593	2,673,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Lodging	408,643	488,301	459,597	349,231	470,000
Franchise fee	97,144	88,913	93,914	92,537	94,000
	<u>2,884,882</u>	<u>3,230,977</u>	<u>3,111,234</u>	<u>2,929,361</u>	<u>3,237,000</u>
Telecommunication fees	8,000	2,000	-	2,000	-
Permits and inspections	607,115	688,018	324,853	253,592	360,000
	<u>615,115</u>	<u>690,018</u>	<u>324,853</u>	<u>255,592</u>	<u>360,000</u>
Total licenses and permits	<u>11,743,004</u>	<u>12,510,120</u>	<u>11,764,113</u>	<u>9,121,494</u>	<u>11,535,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	104,533	99,015	89,105	73,373	97,000
Shared state revenue:					
Bank excise tax	114,461	84,816	122,308	-	8,000
Business privilege tax	68,142	68,653	69,168	69,687	69,000
State asset forfeiture	33,669	6,593	17,989	29,347	-
Share of liquor tax profits	87,208	79,557	81,713	70,065	81,000
	<u>303,480</u>	<u>239,619</u>	<u>291,178</u>	<u>169,099</u>	<u>158,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	-	-	120,347
Other:					
Federal	-	-	-	-	-
State	-	-	25,862	-	-
Lee County	10,000	41,288	38,750	29,839	10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
	10,000	41,288	64,612	29,839	10,000
Total intergovernmental revenue	418,013	379,922	444,895	272,311	385,347
Charges for services:					
General Government:					
Other	112,195	30,973	23,996	16,472	22,000
Public safety:					
Board of Education	100,855	31,341	12,000	19,695	12,000
Other	-	112,958	87,500	35,000	70,000
Water Works Board	25,000	65,012	20,628	64,665	28,000
Other Governments	50,000	54,899	103,320	30,271	-
Towing, firecalls, Training, EMS	1,560	1,240	2,250	2,097	-
	177,415	265,450	225,698	151,728	110,000
Public Works:					
Clearing and grading - other	59,338	93,421	49,322	55,693	-
Health:					
Graves and monuments	112,700	101,400	108,200	92,800	107,000
Evergreen Cemetery	-	-	1,500	-	2,000
	112,700	101,400	109,700	92,800	109,000
Culture and recreation:					
Entry fees and concessions	200,330	232,303	378,630	927,862	1,379,000
Total charges for service	661,978	723,547	787,346	1,244,555	1,620,000

# City of Opelika

## Annual Budget

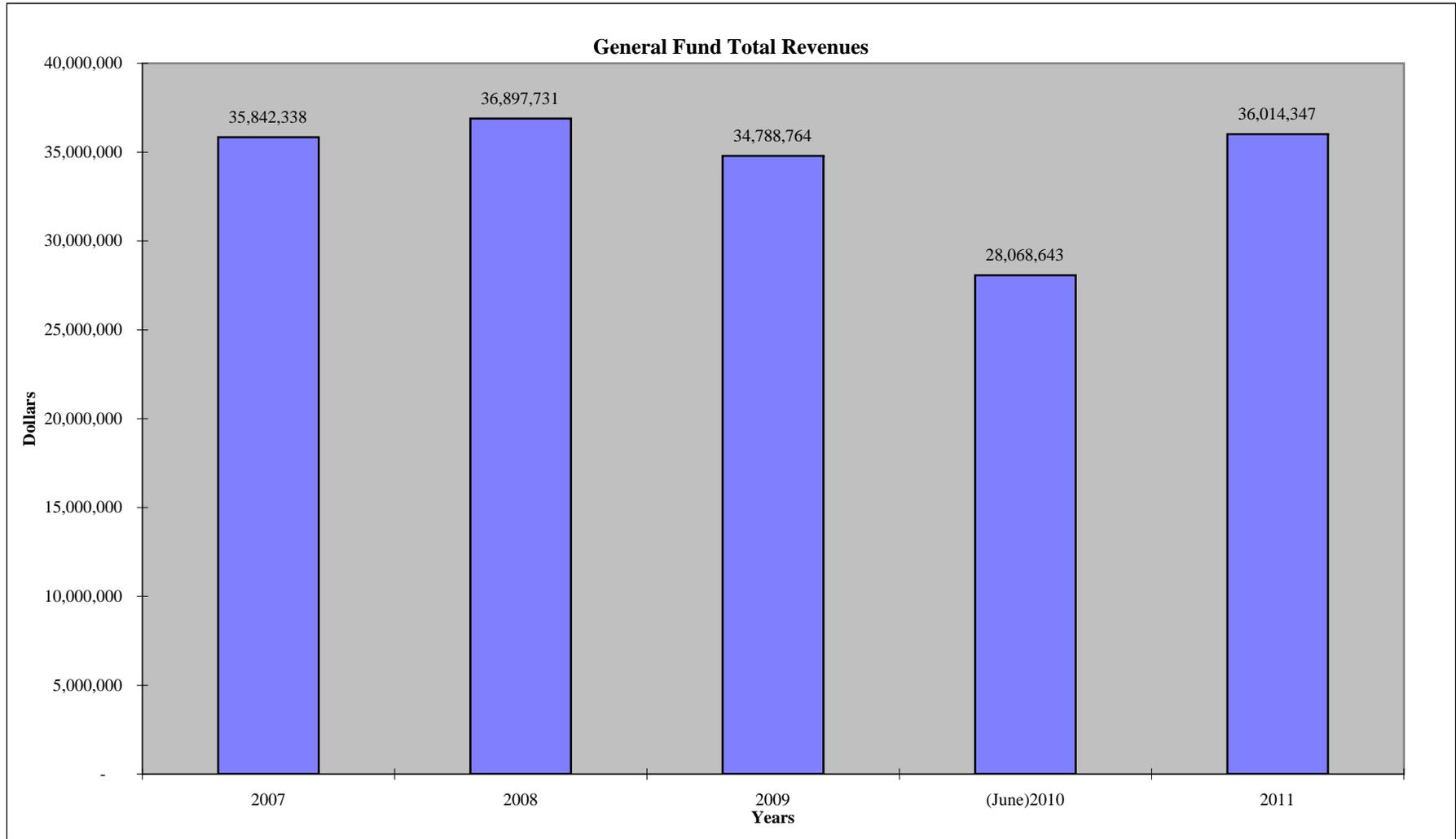
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Fines and forfeits:					
Public safety:					
Fines and costs	430,640	473,974	589,107	368,213	595,000
Culture and recreation:					
Fines	21,790	26,755	31,140	29,172	-
Total fines and forfeits	452,430	500,729	620,247	397,385	595,000
Miscellaneous revenues:					
Interest earnings	668,473	582,842	196,764	292,933	293,000
Other:					
Rental income	56,749	62,208	65,686	52,540	62,000
Contributions	28,610	42,768	47,414	19,478	-
Insurance Claims	-	-	-	1,360	-
Cemetery lots	95,750	89,500	101,800	82,500	102,000
Miscellaneous	1,125,617	36,844	13,908	125,987	122,000
Total miscellaneous revenues	1,975,199	814,162	425,572	574,798	579,000
Total revenues	35,842,338	36,897,731	34,788,764	28,068,643	36,014,347

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	111,261	114,407	138,161	110,569	122,918
Other	60,964	60,505	34,423	27,133	269,020
Total mayor	<u>172,225</u>	<u>174,912</u>	<u>172,584</u>	<u>137,702</u>	<u>391,938</u>
Administration:					
Personal services	185,978	198,600	209,561	162,537	218,976
Other	220,408	437,703	400,635	196,953	247,850
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	(1,200)
Total administration	<u>405,186</u>	<u>635,103</u>	<u>608,996</u>	<u>358,590</u>	<u>465,626</u>
Legislative - City Clerk:					
Personal services	129,483	137,248	170,965	132,102	175,257
Other	476,909	252,861	174,718	124,584	271,685
Services provided to other funds	-	-	-	-	-
Total legislative	<u>606,392</u>	<u>390,109</u>	<u>345,683</u>	<u>256,686</u>	<u>446,942</u>
Other:					
Revenue:					
Personal services	494,061	534,525	474,309	357,276	474,712
Other	(31,622)	33,688	143,020	93,466	159,025

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Services provided other funds	(301,597)	(375,616)	(379,927)	(296,594)	(380,500)
	<u>160,842</u>	<u>192,597</u>	<u>237,402</u>	<u>154,148</u>	<u>253,237</u>
Accounting:					
Personal services	300,648	327,042	343,543	270,525	368,057
Other	57,980	74,445	77,252	47,339	79,200
Services provided other funds	(96,000)	(98,900)	(98,559)	(76,426)	(95,039)
	<u>262,628</u>	<u>302,587</u>	<u>322,236</u>	<u>241,438</u>	<u>352,218</u>
Information Technologies:					
Personal services	428,679	465,273	408,827	321,019	547,672
Other	372,662	416,597	454,736	390,703	643,265
Services provided other funds	(123,070)	(147,588)	(179,668)	(141,599)	(193,305)
	<u>678,271</u>	<u>734,282</u>	<u>683,895</u>	<u>570,123</u>	<u>997,632</u>
Judicial:					
Personal services	250,283	200,658	213,249	159,948	228,318
Other	140,083	182,675	208,567	105,162	148,430
	<u>390,366</u>	<u>383,333</u>	<u>421,816</u>	<u>265,110</u>	<u>376,748</u>
Human Resources administration:					
Personal services	192,635	207,025	222,818	149,981	203,472
Other	68,075	45,451	68,126	74,960	166,056
	<u>260,710</u>	<u>252,476</u>	<u>290,944</u>	<u>224,941</u>	<u>369,528</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

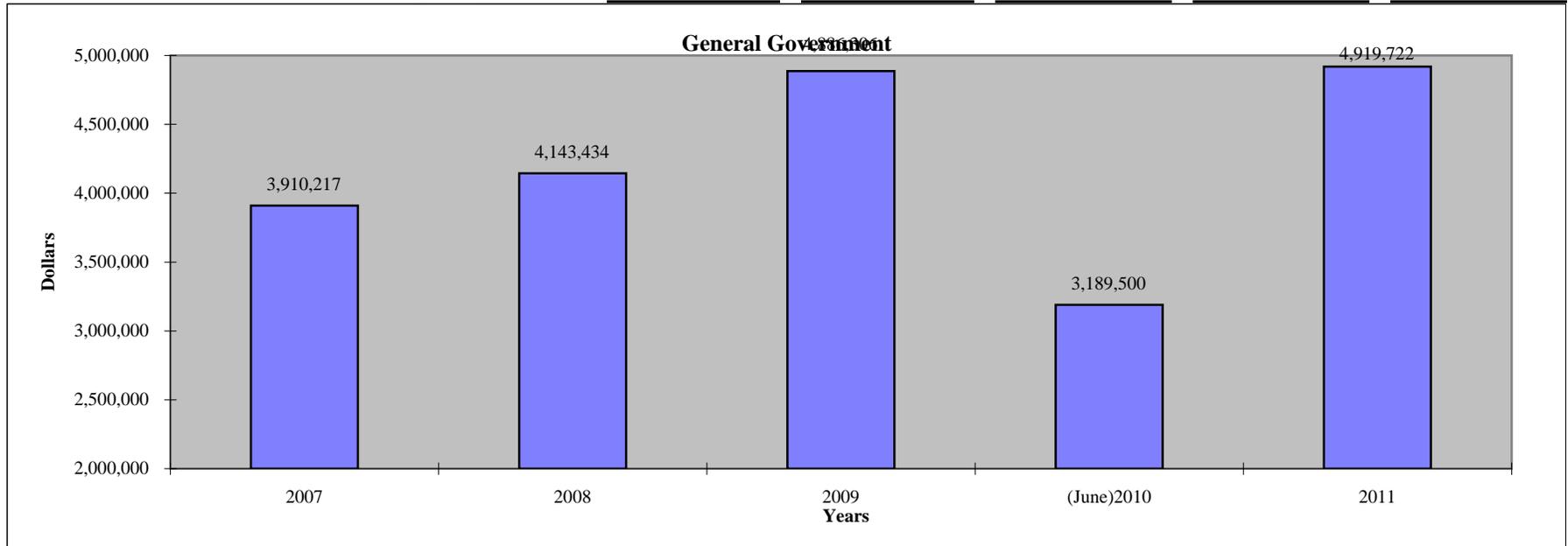
	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
<b>Planning:</b>					
Personal services	214,630	283,927	300,203	232,174	329,651
Other	52,128	83,688	58,319	55,112	99,480
Services provided to other fund	-	-	-	-	-
	<u>266,758</u>	<u>367,615</u>	<u>358,522</u>	<u>287,286</u>	<u>429,131</u>
<b>Purchasing:</b>					
Personal services	213,732	227,230	238,798	182,619	250,306
Other	7,608	8,186	10,497	6,341	14,740
Services provided to other fund	(22,978)	(22,913)	(8,574)	(17,594)	(24,415)
	<u>198,362</u>	<u>212,503</u>	<u>240,721</u>	<u>171,366</u>	<u>240,631</u>
<b>Community Relations:</b>					
Personal services	55,568	58,704	62,727	49,020	66,169
Other	50,429	50,339	40,428	27,359	60,375
	<u>105,997</u>	<u>109,043</u>	<u>103,155</u>	<u>76,379</u>	<u>126,544</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	28,780	22,374	623,302	142,531	121,647
Lee County Area Council of Governments	96,250	103,750	108,400	81,300	108,400
Opelika Chamber of Commerce	61,450	70,000	70,000	52,500	70,000
Opelika Industrial Development Authority	125,000	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.	19,500	19,500	21,000	11,250	15,000
Downtown Redevelopment Authority	4,500	4,500	-	-	4,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Nondepartmental: (continued)					
Envision Opelika	51,000	26,000	19,500	7,500	5,000
Other	6,000	7,750	123,150	49,400	10,000
	<u>402,480</u>	<u>388,874</u>	<u>1,100,352</u>	<u>445,731</u>	<u>469,547</u>
 Total other	 <u>2,726,414</u>	 <u>2,943,310</u>	 <u>3,759,043</u>	 <u>2,436,522</u>	 <u>3,615,216</u>
 Total general government	 <u>3,910,217</u>	 <u>4,143,434</u>	 <u>4,886,306</u>	 <u>3,189,500</u>	 <u>4,919,722</u>



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

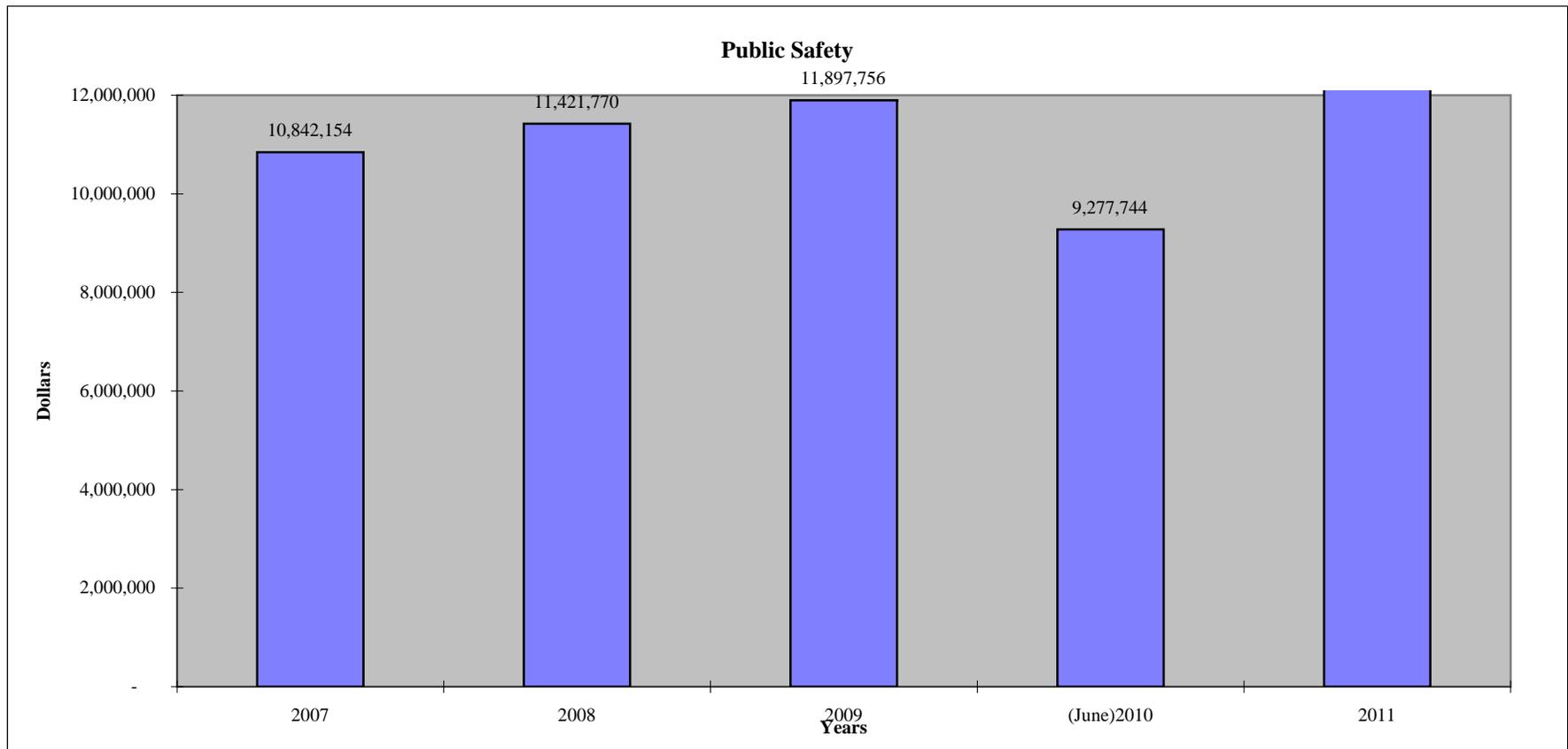
	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Public safety:					
Police:					
Personal services	5,475,593	5,486,102	5,717,036	4,466,922	6,140,815
Other	1,118,968	1,472,346	1,486,917	1,103,950	1,650,913
Services provided other funds	-	-	-	-	-
Total police	<u>6,594,561</u>	<u>6,958,448</u>	<u>7,203,953</u>	<u>5,570,872</u>	<u>7,791,728</u>
Fire:					
Personal services	3,548,558	3,715,674	3,949,413	3,134,794	4,216,965
Other	367,059	415,672	410,164	318,021	464,615
Total fire	<u>3,915,617</u>	<u>4,131,346</u>	<u>4,359,577</u>	<u>3,452,815</u>	<u>4,681,580</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	1,000	375	1,000
Juvenile Court	10,000	10,000	10,000	11,250	15,000
Lee County Emergency Mgt	31,500	31,500	31,500	23,625	46,000
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	-	2,250	1,700	-
Total other	<u>331,976</u>	<u>331,976</u>	<u>334,226</u>	<u>254,057</u>	<u>351,476</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Total public safety	10,842,154	11,421,770	11,897,756	9,277,744	12,824,784



9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**(This page intentionally left blank)**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
<b>Public Works:</b>					
<b>Highways and streets:</b>					
Personal services	11,459	8,894	7,946	3,922	9,035
Other	764,525	849,150	922,813	727,119	961,628
	<u>775,984</u>	<u>858,044</u>	<u>930,759</u>	<u>731,041</u>	<u>970,663</u>
<b>Engineering:</b>					
Personal services	393,862	397,505	410,197	321,629	435,106
Other	151,278	147,101	116,789	104,282	93,770
Services provided to other funds	-	-	-	-	-
	<u>545,140</u>	<u>544,606</u>	<u>526,986</u>	<u>425,911</u>	<u>528,876</u>
<b>Other:</b>					
<b>Administration:</b>					
Personal services	34,203	-	-	-	-
Other	259,949	291,147	315,005	240,756	328,394
Services provided other funds	(33,000)	-	-	-	-
	<u>261,152</u>	<u>291,147</u>	<u>315,005</u>	<u>240,756</u>	<u>328,394</u>
<b>Cemetery:</b>					
Personal services	-	-	-	-	-
Other	147,729	158,585	195,832	138,491	174,986
	<u>147,729</u>	<u>158,585</u>	<u>195,832</u>	<u>138,491</u>	<u>174,986</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

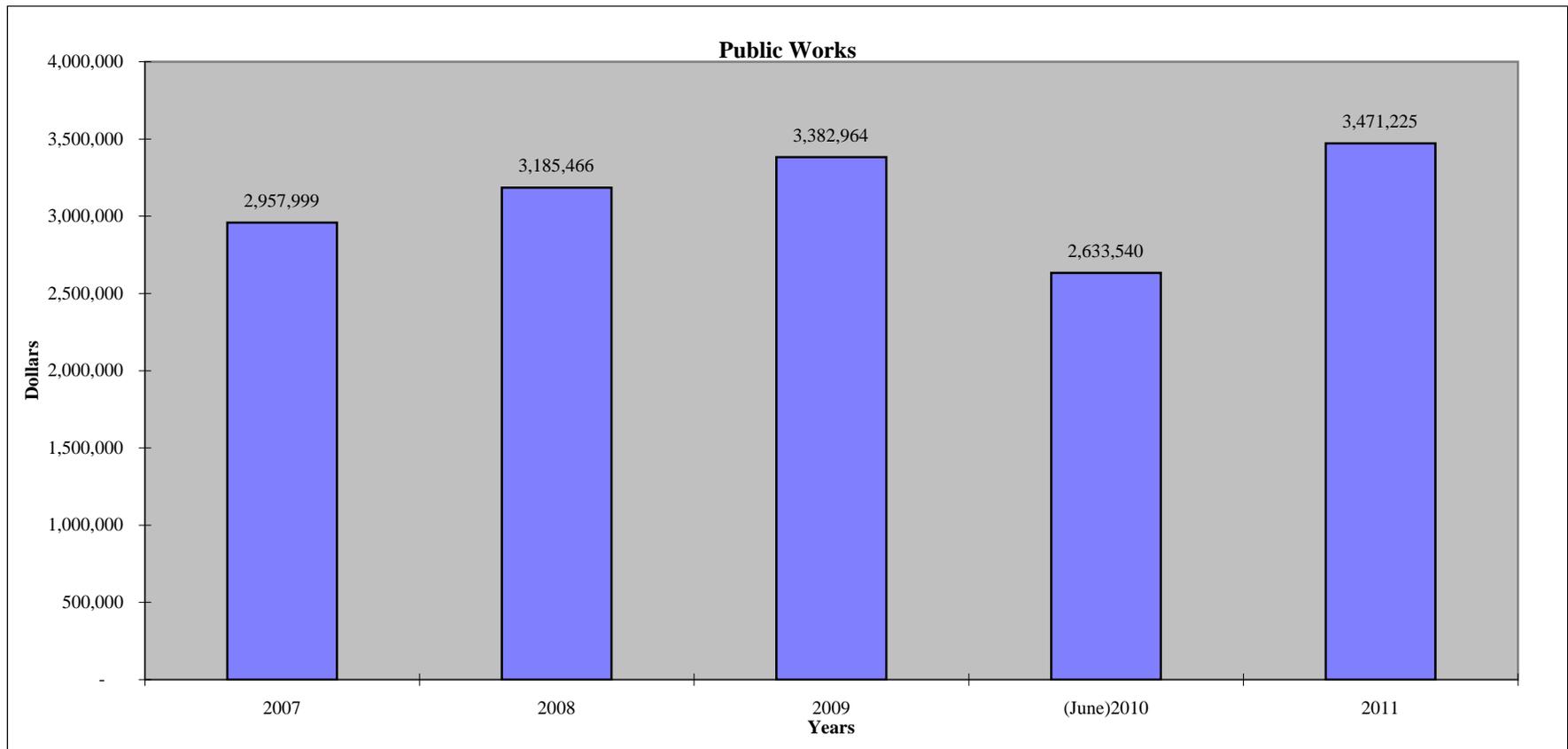
	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Automotive shop:					
Personal services	-	-	-	-	-
Other	270,524	289,755	296,795	228,113	314,888
	<u>270,524</u>	<u>289,755</u>	<u>296,795</u>	<u>228,113</u>	<u>314,888</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	415,905	451,670	468,731	359,264	481,052
Services provided other funds	-	-	-	-	-
	<u>415,905</u>	<u>451,670</u>	<u>468,731</u>	<u>359,264</u>	<u>481,052</u>
Building maintenance:					
Personal services	4,881	3,663	3,889	2,808	3,744
Other	241,953	269,667	293,331	227,738	289,565
	<u>246,834</u>	<u>273,330</u>	<u>297,220</u>	<u>230,546</u>	<u>293,309</u>
Inspection:					
Personal services	251,013	293,182	334,141	263,275	356,357
Other	43,718	25,147	17,495	16,143	22,700
	<u>294,731</u>	<u>318,329</u>	<u>351,636</u>	<u>279,418</u>	<u>379,057</u>
Total other	<u>1,636,875</u>	<u>1,782,816</u>	<u>1,925,219</u>	<u>1,476,588</u>	<u>1,971,686</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Total public works	2,957,999	3,185,466	3,382,964	2,633,540	3,471,225



# City of Opelika

## Annual Budget

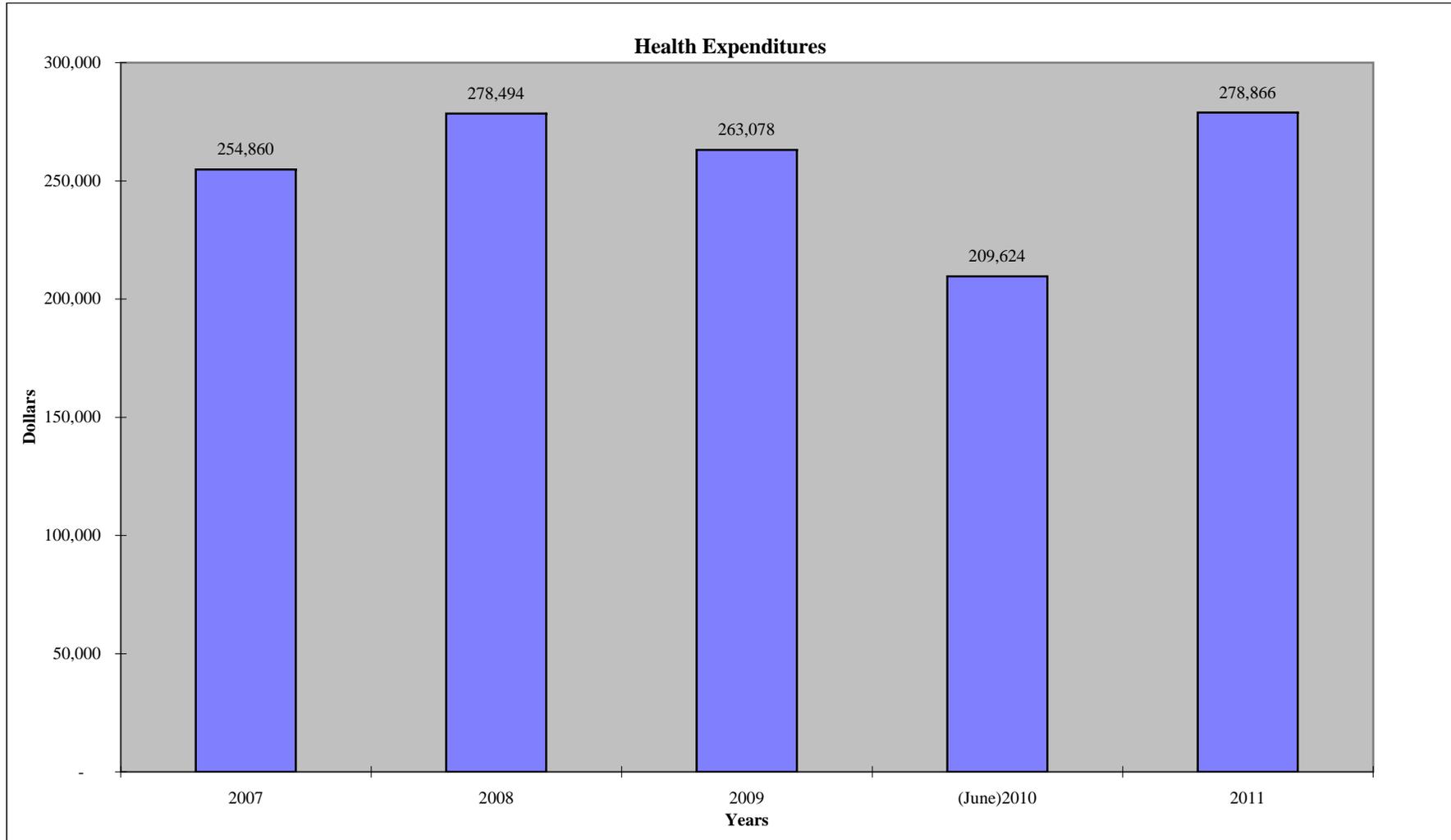
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Health:					
Animal control:					
Personal services	40,137	42,049	45,817	35,714	48,480
Other	3,353	5,153	3,960	2,764	6,160
	<u>43,490</u>	<u>47,202</u>	<u>49,777</u>	<u>38,478</u>	<u>54,640</u>
Other:					
Nondepartmental:					
Public health	41,250	46,800	46,800	35,100	46,800
Mental health	45,000	47,500	47,500	35,625	47,500
Substance abuse	45,000	47,500	47,500	35,625	47,500
	-	-	-	-	-
Valley Haven School	1,000	2,000	2,000	2,000	2,000
Lee County Humane Society	72,070	58,692	53,101	47,371	67,126
Sickle Cell	5,250	1,500	1,500	1,125	1,500
Child care alliance	1,800	1,800	4,800	1,800	1,800
Red Cross	-	17,500	-	7,500	10,000
	-	-	-	-	-
Other	-	8,000	10,100	5,000	-
	<u>211,370</u>	<u>231,292</u>	<u>213,301</u>	<u>171,146</u>	<u>224,226</u>
Total health	<u>254,860</u>	<u>278,494</u>	<u>263,078</u>	<u>209,624</u>	<u>278,866</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

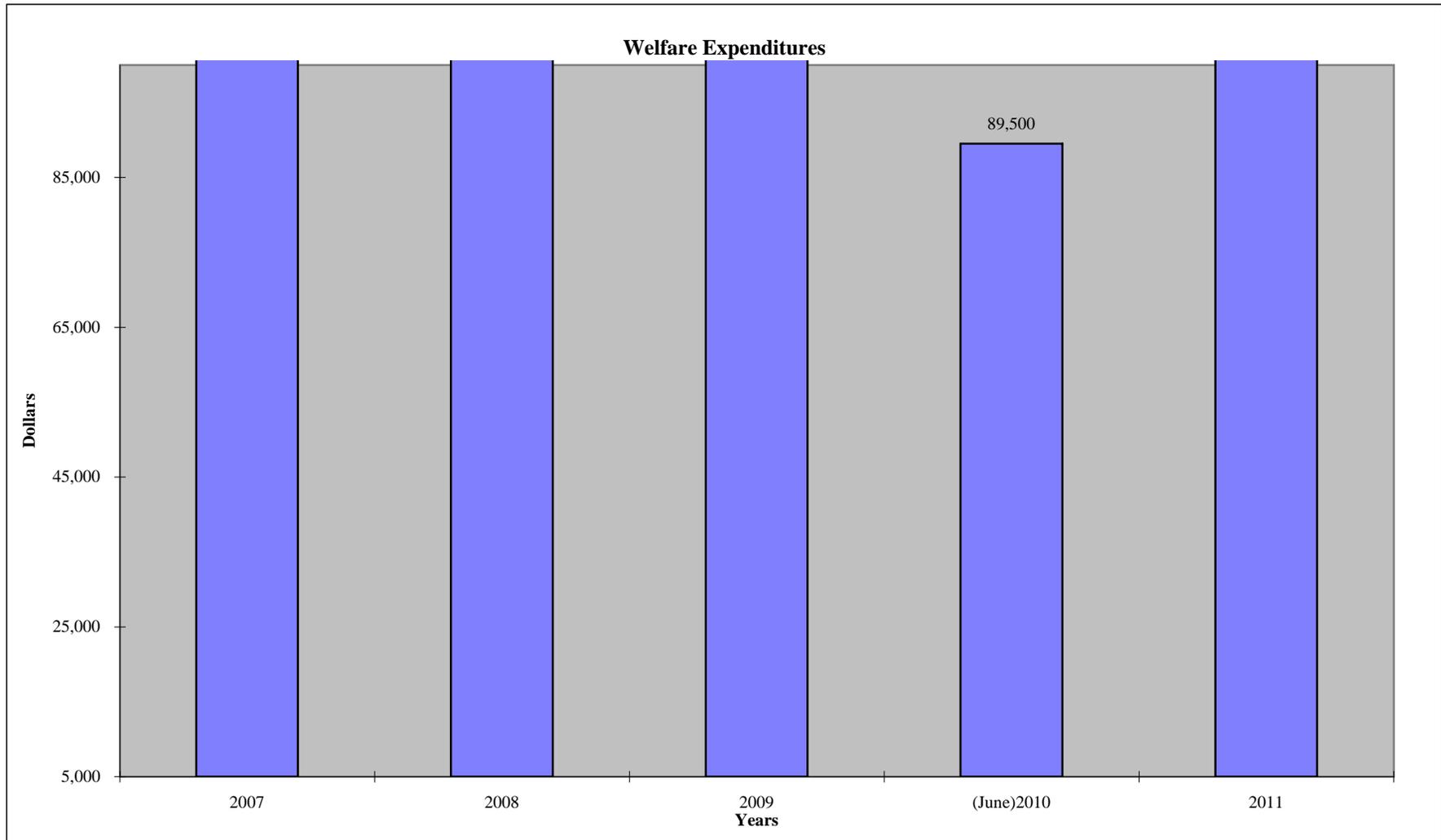
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
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	30,000	32,000	24,000	32,000
Boys and Girls Club	25,000	30,000	40,000	26,250	35,000
Council on Human Relations	18,000	18,000	-	15,000	20,000
	-	-	-	-	-
Other	20,000	14,500	27,000	16,750	8,000
Total welfare	101,000	102,500	109,000	89,500	105,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

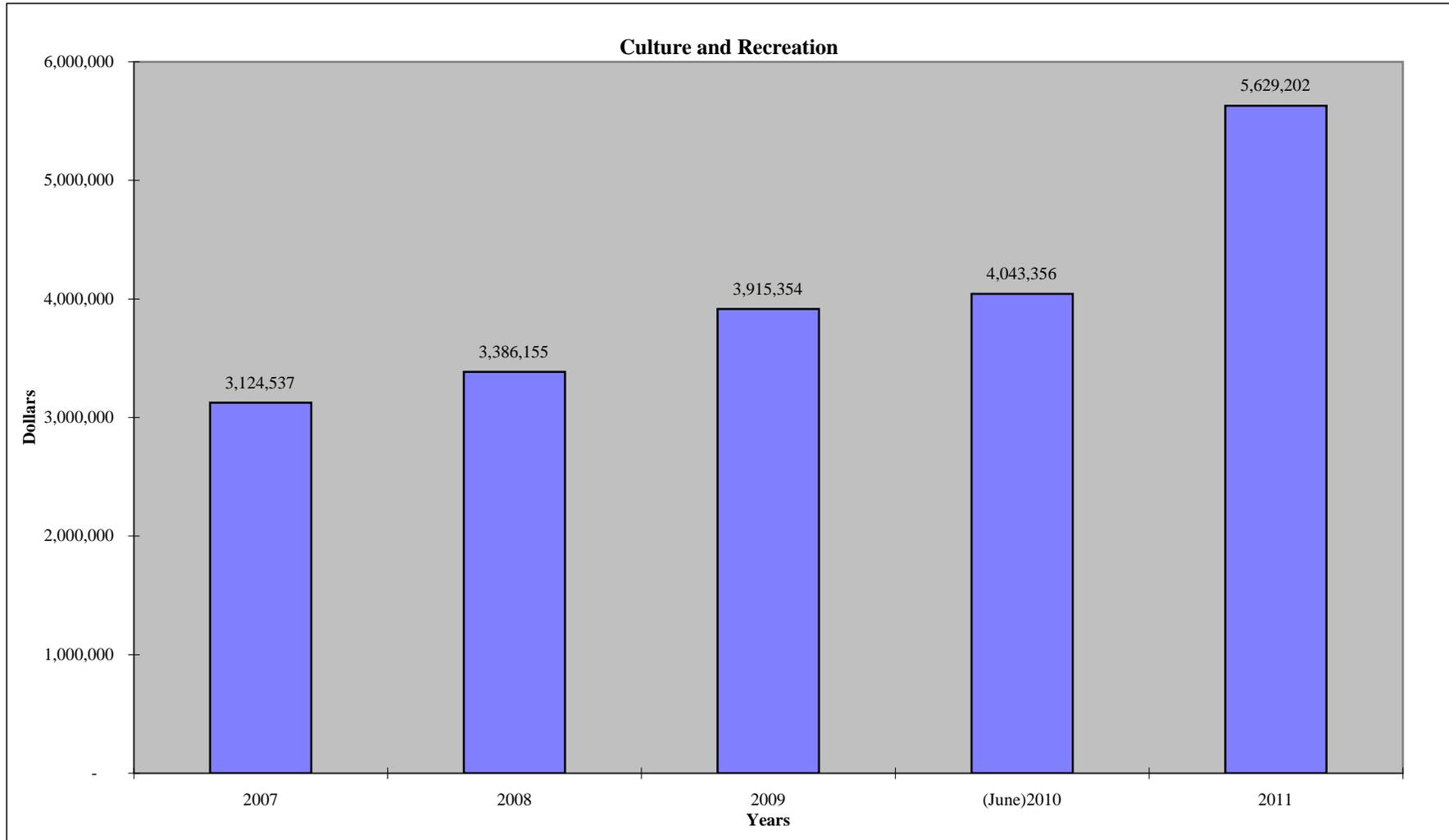
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Culture and recreation:					
Parks and recreation:					
Personal services	1,182,130	1,211,799	1,441,289	1,492,740	1,536,886
Other	1,336,518	1,459,815	1,632,589	1,934,143	3,312,136
Total parks and recreation	2,518,648	2,671,614	3,073,878	3,426,883	4,849,022
Library:					
Personal services	353,130	365,255	439,037	357,751	504,540
Other	169,759	249,286	295,939	164,872	181,140
Total library	522,889	614,541	734,976	522,623	685,680
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	35,000	35,000	36,000	35,000	35,000
Arts Association (Depot)	15,000	19,000	30,000	25,000	25,000
Museum of East Alabama	24,000	24,000	25,000	16,875	22,500
Indian Pines Golf Course	-	-	-	-	-
Other	2,000	15,000	8,500	9,975	5,000
Total nondepartmental	83,000	100,000	106,500	93,850	94,500
Total culture and recreation	3,124,537	3,386,155	3,915,354	4,043,356	5,629,202

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Economic development:					
Personal services	251,999	323,093	337,305	262,781	352,684
Other	127,679	135,237	180,937	93,235	213,350
Economic development	<u>379,678</u>	<u>458,330</u>	<u>518,242</u>	<u>356,016</u>	<u>566,034</u>
Nondepartmental:					
UGTM Industrial Grant	131,483	131,190	88,468	86,909	-
Perf incentive - Mando	50,000	50,000	50,000	-	100,000
Perf incentive - Bentler	-	25,000	25,000	-	25,000
Jo-Ann Economic Incentive	-	-	-	-	40,000
Maxforma Economic Incentv	35,000	35,000	35,000	-	35,000
Gambro Economic Incentive	-	49,650	50,000	-	50,000
Daewon Economic Incentive	-	-	8,750	-	8,750
South East Alabama Gas	24,527	11,918	23,020	22,306	25,000
Tiger Town	-	-	275,885	249,596	260,000
APR, LLC	-	30,000	-	-	-
Agmt w/Preston Holdings	254,000	-	-	-	-
	<u>495,010</u>	<u>332,758</u>	<u>556,123</u>	<u>358,811</u>	<u>543,750</u>
Total economic development	<u>874,688</u>	<u>791,088</u>	<u>1,074,365</u>	<u>714,827</u>	<u>1,109,784</u>

# City of Opelika

## Annual Budget

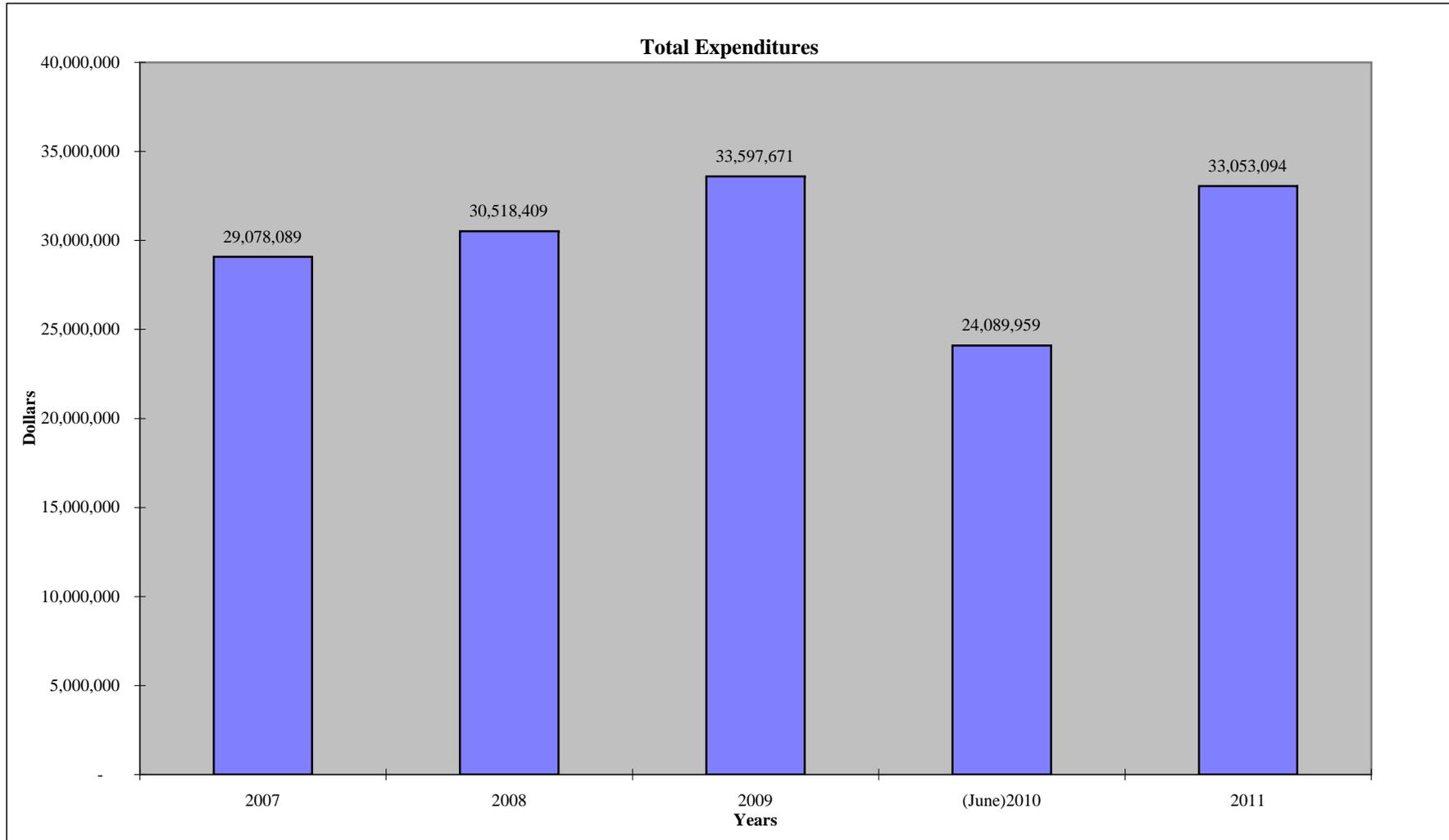
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Education:	2,508,300	2,508,050	3,014,050	2,261,000	3,003,000
Total current expenditures	24,573,755	25,816,957	28,542,873	22,419,091	31,341,583
Capital outlay:	3,014,534	3,572,865	4,441,630	993,162	943,510
Debt service:					
Issue cost and Trustee fees	11,245	7,342	11,058	10,670	38,829
Principal	1,018,841	709,992	371,735	380,833	448,305
Interest	459,714	411,253	230,375	286,203	280,867
	1,489,800	1,128,587	613,168	677,706	768,001
Total expenditures	29,078,089	30,518,409	33,597,671	24,089,959	33,053,094
Excess of revenues over (under) expenditures	6,764,249	6,379,322	1,191,093	3,978,684	2,961,253

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	-	-	-	-
Sales of fixed assets	177,015	8,032	9,066	8,350	-
Transfers from Electric Utility Fund	2,743,085	2,707,012	2,375,870	2,206,218	2,616,452
Transfers from Sales Tax Revenue Fund	-	-	-	-	137,700
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Solid Waste Collection	-	-	-	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	20,222	19,423	9,880	5,791	20,000
Transfers from Grant Funds	-	-	-	-	-
Transfers from General Obligation Debt Service Fund	28,116	56,167	387,860	296	-
Transfers to Health Insurance Fund	-	-	(168,336)	-	(116,850)
Transfers to Community Development Fund	(470,260)	(220,968)	(412,117)	(95,037)	(10,000)
Transfers to General Obligation Debt Service fund	(1,438,331)	(1,441,180)	(1,440,004)	(1,136,811)	(1,713,800)
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(23,938)	(22,375)	(25,450)	(20,625)	(12,000)
Transfers to Sales Tax Reserve Fund	(1,917,459)	(2,098,184)	(1,914,275)	(1,455,305)	(1,985,333)
Transfers to Solid Waste Collection Fund	(98,909)	-	(339,457)	-	(83,816)
Transfers to Sewer Fund	(32,280)	-	(179,194)	-	-
Transfers to 2010 Warrants	-	-	-	-	(267,438)
Transfers to 2003A General Obligation Warrants Debt Service Fund	(1,359,531)	(1,352,389)	(1,352,741)	4,927 (1,277,621)	(1,311,350)
<b>Total other financing sources (uses):</b>	<b>(2,372,269)</b>	<b>(2,344,462)</b>	<b>(3,048,898)</b>	<b>(1,759,817)</b>	<b>(2,726,435)</b>

# City of Opelika

## Annual Budget

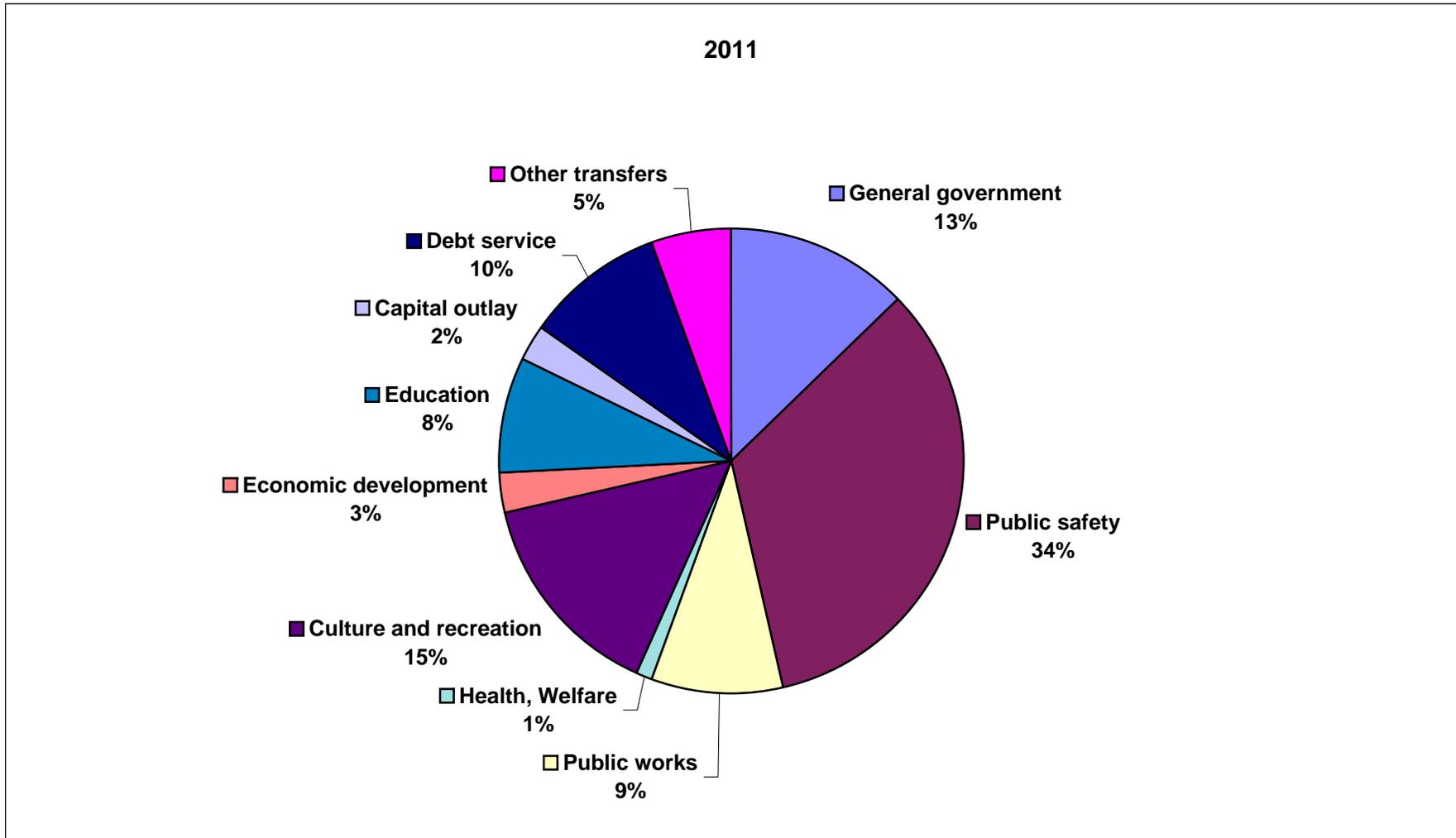
### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	4,391,980	4,034,860	(1,857,805)	2,218,867	234,818
Excess of revenues and other sources over (under) expenditures and other uses	4,391,980	4,034,860	(1,857,805)	2,218,867	234,818
Projected fund balance, beginning of year	13,500,552	17,892,532	21,927,392	20,069,586	22,288,453
Projected fund balance, end of year	<u>17,892,532</u>	<u>21,927,392</u>	<u>20,069,586</u>	<u>22,288,453</u>	<u>22,523,271</u>

# City of Opelika

## Annual Budget

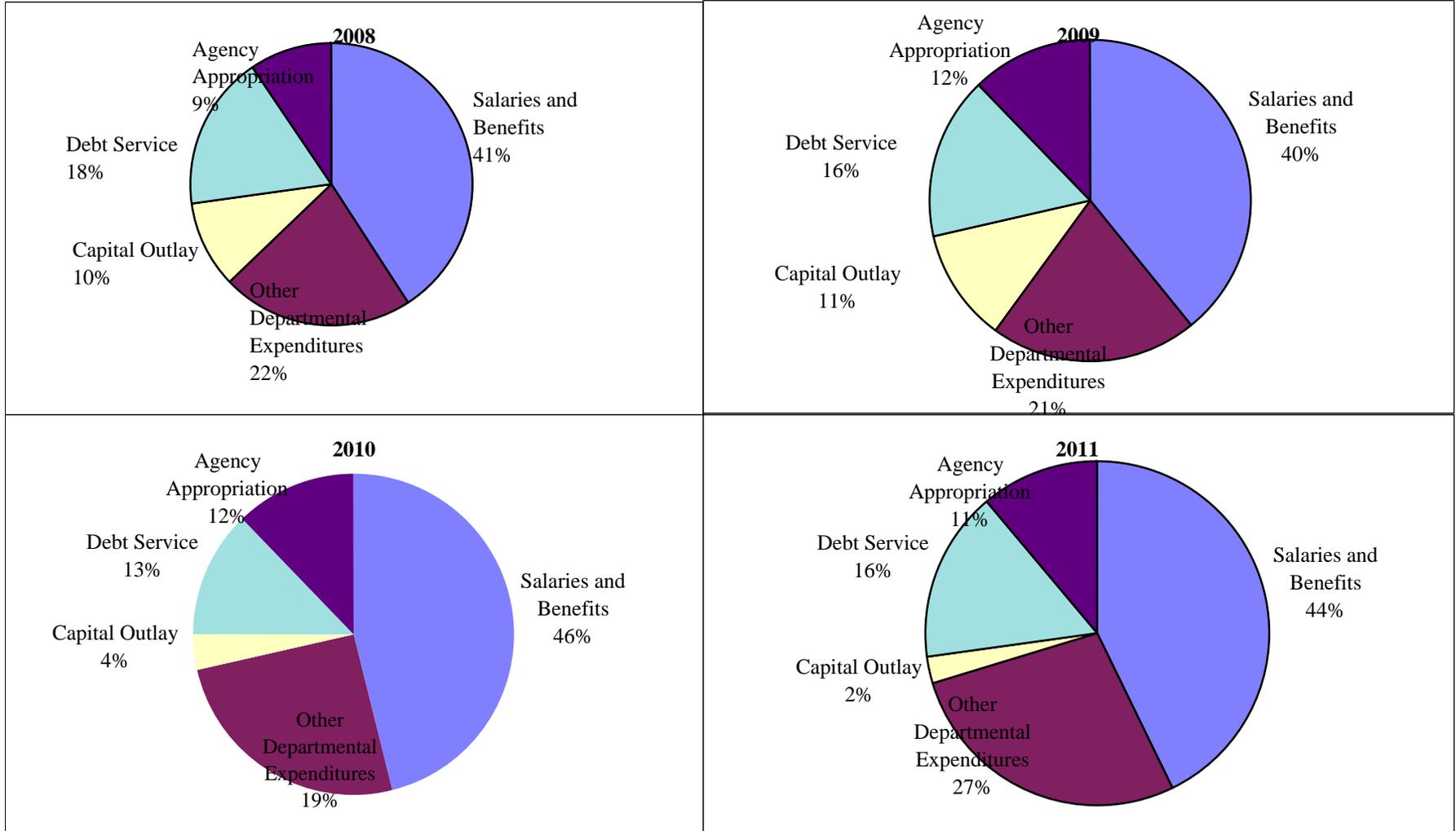
### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

#### 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

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	79,615	74,230	72,586	54,327	72,000
Miscellaneous:					
Interest	7,186	3,733	530	54	-
Total revenues	<u>86,801</u>	<u>77,963</u>	<u>73,116</u>	<u>54,381</u>	<u>72,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	82,000	88,000	90,000	75,000	72,000
Total expenditures	<u>82,000</u>	<u>88,000</u>	<u>90,000</u>	<u>75,000</u>	<u>72,000</u>
Excess of revenues over (under) expenditures	4,801	(10,037)	(16,884)	(20,619)	-
Projected fund balance, beginning of year	<u>150,828</u>	<u>155,629</u>	<u>145,592</u>	<u>128,708</u>	<u>108,089</u>
Projected fund balance, end of year	<u><u>155,629</u></u>	<u><u>145,592</u></u>	<u><u>128,708</u></u>	<u><u>108,089</u></u>	<u><u>108,089</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	62,384	58,065	56,247	42,305	54,000
Miscellaneous:					
Interest	2,239	307	-	-	-
Other	-	-	-	-	-
Total revenues	<u>64,623</u>	<u>58,372</u>	<u>56,247</u>	<u>42,305</u>	<u>54,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	66,000	66,000	64,000	56,000	54,000
Total expenditures	<u>66,000</u>	<u>66,000</u>	<u>64,000</u>	<u>56,000</u>	<u>54,000</u>
Excess of revenues over (under) expenditures	(1,377)	(7,628)	(7,753)	(13,695)	-
Projected fund balance, beginning of year	<u>42,840</u>	<u>41,463</u>	<u>33,835</u>	<u>26,082</u>	<u>12,387</u>
Projected fund balance, end of year	<u><u>41,463</u></u>	<u><u>33,835</u></u>	<u><u>26,082</u></u>	<u><u>12,387</u></u>	<u><u>12,387</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	161,149	168,598	286,336	156,267	156,000
Miscellaneous:					
Interest	9,881	5,491	2,457	2,439	-
Other	-	-	-	-	-
Total revenues	<u>171,030</u>	<u>174,089</u>	<u>288,793</u>	<u>158,706</u>	<u>156,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	160,000	172,000	172,000	289,000	156,000
Total expenditures	<u>160,000</u>	<u>172,000</u>	<u>172,000</u>	<u>289,000</u>	<u>156,000</u>
Excess of revenues over (under) expenditures	11,030	2,089	116,793	(130,294)	-
Projected fund balance, beginning of year	<u>203,916</u>	<u>214,946</u>	<u>217,035</u>	<u>333,828</u>	<u>203,534</u>
Projected fund balance, end of year	<u><u>214,946</u></u>	<u><u>217,035</u></u>	<u><u>333,828</u></u>	<u><u>203,534</u></u>	<u><u>203,534</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	93,511	68,540	39,969	13,330	39,000
Other	-	-	-	-	-
<b>Total revenues</b>	<b>93,511</b>	<b>68,540</b>	<b>39,969</b>	<b>13,330</b>	<b>39,000</b>
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	63,000	340,000	94,000	40,137	39,000
<b>Total expenditures</b>	<b>63,000</b>	<b>340,000</b>	<b>94,000</b>	<b>40,137</b>	<b>39,000</b>
Excess of revenues over (under) expenditures	30,511	(271,460)	(54,031)	(26,807)	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	30,511	(271,460)	(54,031)	(26,807)	-
Projected fund balance, beginning of year	<u>2,071,713</u>	<u>2,102,224</u>	<u>1,830,764</u>	<u>1,776,733</u>	<u>1,749,926</u>
Projected fund balance, end of year	<u><u>2,102,224</u></u>	<u><u>1,830,764</u></u>	<u><u>1,776,733</u></u>	<u><u>1,749,926</u></u>	<u><u>1,749,926</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	399	428	194	118	-
Contributions	8,737	18,174	17,532	8,028	19,000
Total revenues	9,136	18,602	17,726	8,146	19,000
Expenditures:					
Current:	8,330	11,623	16,121	4,439	19,000
Capital Outlay		6,600	6,995	-	-
Excess of revenues over (under) expenditures	806	379	(5,390)	3,707	-
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	806	379	(5,390)	3,707	-
Projected fund balance, beginning of year	21,201	22,007	22,386	16,996	20,703
Projected fund balance, end of year	22,007	22,386	16,996	20,703	20,703

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Entitlement Grant Fund Program Year 2010:					
Revenues:					
Intergovernmental:					
Federal grants	-	19,000	131,896	205,851	280,096
Miscellaneous:					
Other	-	3,108	6,895	-	-
Total revenues	-	22,108	138,791	205,851	280,096
Expenditures:					
Current:	-	22,108	132,702	205,851	280,096
Capital Outlay:	-	-	-	-	-
	-	22,108	132,702	205,851	280,096
Excess of revenues over (under) expenditures	-	-	6,089	-	-
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	-	-	6,089	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Entitlement Grant Fund Program Year 2010:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	6,089	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**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.

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**( this page intentionally left blank )**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Enterprise Funds:	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Electric Utility Fund:					
Operating revenues:					
Charges for services	29,247,322	33,793,947	32,875,706	22,253,465	32,991,000
Operating expenses:					
Power purchased	20,754,099	24,502,276	23,173,177	15,022,278	23,173,177
Depreciation	1,202,027	1,346,875	1,416,994	1,083,651	1,475,000
Personal services	1,460,569	1,655,407	1,777,103	1,421,177	2,289,878
Other	739,425	686,957	876,163	608,386	3,542,819
Services provided by other funds	579,936	608,215	530,081	389,043	529,174
Total operating expenses	24,736,056	28,799,730	27,773,518	18,524,535	31,010,048
Operating income	4,511,266	4,994,217	5,102,188	3,728,930	1,980,952
Nonoperating revenues (expenses):					
Interest revenues	368,263	327,881	264,733	147,669	208,000
Miscellaneous revenues	109,625	201,960	156,054	144,034	154,000
Sale of fixed assets	18,035	1,738	9,077	2,216	3,000
Interest expense and fiscal charges	-	-	-	-	(350,000)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	495,923	531,579	429,864	293,919	15,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Income before operating transfers	5,007,189	5,525,796	5,532,052	4,022,849	1,995,952
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	406,342	299,076	228,994	92,501	231,000
To other funds	(2,743,085)	(2,707,012)	(2,375,870)	(2,206,218)	(2,616,452)
	<u>(2,336,743)</u>	<u>(2,407,936)</u>	<u>(2,146,876)</u>	<u>(2,113,717)</u>	<u>(2,385,452)</u>
Income before extraordinary item	2,670,446	3,117,860	3,385,176	1,909,132	(389,500)
Extraordinary loss	-	-	-	-	-
Change in net assets	2,670,446	3,117,860	3,385,176	1,909,132	(389,500)
Net Assets, beginning of year	21,030,002	23,700,448	26,818,308	30,203,484	32,112,616
	<u>23,700,448</u>	<u>26,818,308</u>	<u>30,203,484</u>	<u>32,112,616</u>	<u>31,723,116</u>
Projected Retained earnings/Net Assets	<u><u>23,700,448</u></u>	<u><u>26,818,308</u></u>	<u><u>30,203,484</u></u>	<u><u>32,112,616</u></u>	<u><u>31,723,116</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,889,883	3,546,814	3,171,837	2,253,306	3,240,034
Operating expenses:					
Depreciation	824,134	851,069	863,496	661,506	900,000
Personal services	51,401	3,750	3,889	2,808	3,744
Other	1,732,569	1,872,975	1,877,071	1,423,525	1,964,782
Services provided by other funds	31,769	38,255	33,051	45,160	45,233
Total operating expenses	2,639,873	2,766,049	2,777,507	2,132,999	2,913,759
Operating income	1,250,010	780,765	394,330	120,307	326,275
Nonoperating revenues (expenses):					
Interest revenues	113,002	81,337	21,918	8,543	12,000
Miscellaneous revenues	3,932	3,283	751	4,321	24,000
Sale of fixed assets	22,174	(5)	3,038	5,925	-
Interest expense and fiscal charges	(469,113)	(429,056)	(387,122)	(262,580)	(302,275)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(330,005)	(344,441)	(361,415)	(243,791)	(266,275)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
1965 Sewer System Fund:					
Income before operating transfers	920,005	436,324	32,915	(123,484)	60,000
Operating transfers in (out):					
Capital Contributions	1,425,419	590,609	-	-	-
From general fund	32,280	-	179,194	-	-
	<u>1,457,699</u>	<u>590,609</u>	<u>179,194</u>	<u>-</u>	<u>-</u>
Net income before extraordinary item	2,377,704	1,026,933	212,109	(123,484)	60,000
Extraordinary loss	-	-	-	-	-
Net income (Loss)	2,377,704	1,026,933	212,109	(123,484)	60,000
Net Assets, beginning of year	20,646,987	23,024,691	24,051,624	24,263,733	24,140,249
	<u>23,024,691</u>	<u>24,051,624</u>	<u>24,263,733</u>	<u>24,140,249</u>	<u>24,200,249</u>
Projected Net Assets, end of year	<u>23,024,691</u>	<u>24,051,624</u>	<u>24,263,733</u>	<u>24,140,249</u>	<u>24,200,249</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,963,023	1,964,316	1,997,329	1,508,672	1,999,000
Operating expenses:					
Landfill dumping charges	325,814	342,850	371,386	258,144	372,000
Depreciation	132,200	153,640	186,167	165,245	190,000
Personal services	884,162	982,426	1,100,035	845,120	1,167,041
Other	277,461	409,982	354,641	247,937	342,723
Services provided by other funds	109,856	97,142	103,290	97,779	120,052
Total operating expenses	1,729,493	1,986,040	2,115,519	1,614,225	2,191,816
Operating income	233,530	(21,724)	(118,190)	(105,553)	(192,816)
Nonoperating revenues (expenses):					
Interest revenues	21,647	18,674	3,550	3,392	-
Miscellaneous revenues	12,679	4,153	14,242	2,321	2,000
Sale of fixed assets	22,180	41,227	16,478	2,305	17,000
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	56,506	64,054	34,270	(24,093) 8,018	19,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Income before operating transfers	290,036	42,330	(83,920)	(97,535)	(173,816)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	98,909	-	339,457	-	83,816
Net income (Loss) before extraordinary item	388,945	42,330	255,537	(97,535)	(90,000)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	388,945	42,330	255,537	(97,535)	(90,000)
Net Assets, beginning of year	773,354	1,162,299	1,204,629	1,460,166	1,362,631
Net Assets, end of year	<u>1,162,299</u>	<u>1,204,629</u>	<u>1,460,166</u>	<u>1,362,631</u>	<u>1,272,631</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**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, 2011

	Actual 2007	Actual 2008	Actual 2009	Year to Date (June)2010	Budget 2011
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	18,556	18,465	14,275	4,516	16,000
Other	44,152	(79,112)	(3,166)	2,113	-
Total revenues	<u>62,708</u>	<u>(60,647)</u>	<u>11,109</u>	<u>6,629</u>	<u>16,000</u>
Expenditures:					
Current:	<u>3,690</u>	<u>3,816</u>	<u>3,367</u>	<u>2,521</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	<u>59,018</u>	<u>(64,463)</u>	<u>7,742</u>	<u>4,108</u>	<u>8,000</u>
Other financing sources (uses):					
Transfers from General Fund	23,938	22,375	25,450	20,625	12,000
Transfers to General Fund	(20,222)	(19,423)	(9,880)	(5,791)	(20,000)
Transfers from (to) General Fund	<u>3,716</u>	<u>2,952</u>	<u>15,570</u>	<u>14,834</u>	<u>(8,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	62,734	(61,511)	23,312	18,942	-
Projected fund balance, beginning of year	<u>546,325</u>	<u>609,059</u>	<u>547,548</u>	<u>570,860</u>	<u>589,802</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>609,059</u></u>	<u><u>547,548</u></u>	<u><u>570,860</u></u>	<u><u>589,802</u></u>	<u><u>589,802</u></u>

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Capital outlay:

General Fund:

Capital outlay - equipment, improvements and projects (exhibit A)  
 Animal control Pickup Truck  
 Resurfacing:

	<u>Resurfacing</u>	<u>Capital Outlay</u>
		959,680
		<u>17,000</u>
		<u>-</u>
Total General Fund Capital Outlay		<u>976,680</u>

Special Funds Capital Outlay:

Resurfacing:

State Gasoline Tax Fund 4 cent  
 State Gasoline Tax Fund 7 cent  
 Capital Improvement Fund  
 Lee County Road - Maintenance Fund  
 HUD Prior Year Programs  
 HUD Program Year 2007

	54,000	54,000
	72,000	72,000
	156,000	156,000
	39,000	39,000
	-	-
	<u>-</u>	<u>-</u>
Total Special funds Capital Outlay		<u>321,000</u>
Total General Fund and Special Funds Capital Outlay		<u>1,297,680</u>

Total Resurfacing

321,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>From Bonds</u>	<u>From Reserves</u>	<u>Capital Outlay</u>
Servers and related software			100,000
System Mapping (GIS) pole treatment and reinforcement			200,000
Software to calculate pole loading			6,000
Milsoft software			40,000
Vanguard EZCT-10 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
4-Whell drive gator for wire pulling			20,000
Large Vehicle Refurbish, rebuild and replace, (1)Digger Derrick & (1)Bucket Truck			410,000
3/4 ton Extended Cab Truck 4X2			28,000
800 Mhz Radios (6)			20,000
3/4 ton Cargo Van			28,000
1/2 ton Pickup 4x2			14,000
1/2 ton Extended Cab 4x2			17,000
Light and Power Facility	8,000,000		8,000,000
System Expansion	-	800,000	2,000,000
	<hr/>	<hr/>	<hr/>
 Total electric Utility Fund fixed assets and system expansion	 8,000,000	 800,000	 11,085,500
	<hr/>	<hr/>	<hr/>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

Vehicle

Capital  
Outlay

20,000

-

Total 1965 Sewer System Fund fixed assets and system expansion

20,000

Solid Waste Collection Fund:

Trash Loader

100,000

-

Total Solid Waste Collection Fund fixed assets

100,000

Total City of Opelika Capital Outlay

12,503,180

9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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, 2011

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:		
Court clerk	1	
Court Magistrate	4	
Human Resources Administration:		
Human Resources Analyst	1	
Human Resources Director	1	
Risk Manager	1	

9/10/2010 1:48 PM

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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	
Custodian	1	
Identification technician	1	
Evidence Clerk	1	
Police captain	4	
Police corporal	7	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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	55	
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	36	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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	



9/10/2010 1:48 PM

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2011**

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Culture and recreation:		
Parks and Recreation:		
Sportsplex:		
Pks & Rec Sportsplex Dir/Progr	2	
Parks & Rec Aquatics Director	1	
Pks & Rec Youth Athletics/Socc	1	
Pks & Rec Asst Sportsplex Dir	1	
Customer Service Representative I	2	
Pks & Rec Fitness Director	1	
Pks & Rec Senior Adult Coord	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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	
Library Assistant I	1	4
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	272	14

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:		
Electric utility fund:		
Accounting Clerk	1	
Assistant Director of Light and Power	1	
Electrical Distribution Engineer	2	
General Foreman	1	
Light and Power Director	1	
Office Manager	1	
Storekeeper	1	
Warehouse Manager	1	
Electronics Technician	1	
Journeyman Line Worker	3	
Lead Line Worker	6	
Line Supervisor	2	
Line Worker	6	
Tree Trimmer	1	
Tree Trimmer Foreman	1	
Tree Trimmer Helper	1	
Meter Reader	2	
	<hr/>	<hr/>
Total Electric utility fund employees	32	
	<hr/>	<hr/>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2011

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	3	
Office assistant	1	
Refuse Equipment Operator	7	
Solid Waste Superintendent	1	
Solid Waste Worker	1	
Utility Serviceworker	1	
Solid Waste Collection Fund Recycling:		
Solid Waste Worker	1	
Motor Vehicle Operator	<u>1</u>	
Total Solid Waste Employees	<u>24</u>	<u>0</u>
 Total Enterprise funds employees	<u>56</u>	<u>0</u>
 Total City of Opelika Employees	<u><u>328</u></u>	<u><u>14</u></u>