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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**  
**RESOLUTION NO. 180 -2011**

**ADOPTION OF ANNUAL BUDGET FOR 2011-2012**

**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, 2011, and ending September 30, 2012, 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, 2011.

(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, 2012**

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, 2012**

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.

Adopted and Approved this the 6<sup>th</sup> day of September, 2011.

ATTEST:



\_\_\_\_\_  
R. G. Shuman  
City Clerk - Treasurer



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

Attachments:

- A - Capital Outlay Expenditures for 2012
  - Capital Equipment
  - Capital Improvements
  - Capital Projects

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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**City of Opelika**  
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**Fiscal year ending September 30, 2012**

August 1, 2011

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, 2012, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, other special funds, 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, 2012**

#### **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, 2012

#### REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2012. 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, 2012, 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 2012 revenue projections. In fact, the process that generated the financial variables has been very unstable over the last three years and the instability is expected to continue at least into 2012. 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 been level during 2010 and 2011. The government of the City of Opelika has determined that in general, the best method of projecting revenues for the 2012 Budget Year is to estimate actual fiscal year 2011 revenues and then to use these amounts as the 2012 revenue forecast. In general, no increase in revenues is expected from fiscal year 2011 to fiscal year 2012.

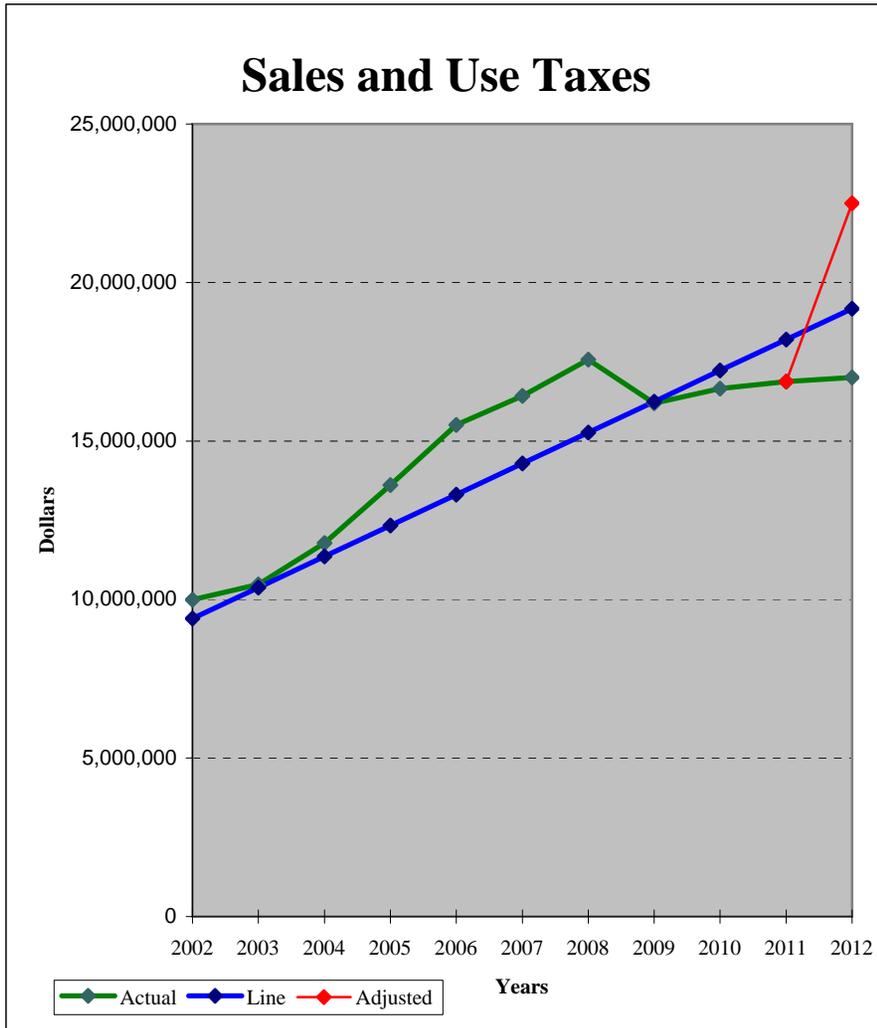
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The sales and use tax revenue forecast for fiscal year ending September 30, 2012, is \$22,500,000. The projection is based on an expected \$17,000,000 using prior year history plus an expected additional \$5.5 million from a 1% sales tax increase that was effective in August 2011. The \$17 million estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$2,833,333 in 2012. The 1/2% of 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$377,480 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2012 is approximately equal to our expected actual receipts for 2011 plus \$5.5 million from an additional 1% sales tax increase. The 1% Sales Tax Increase is used to fund debt service for a new high school and other infrastructure projects.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2002	9,993,415	9,401,311	
2003	10,473,505	10,378,834	4.80%
2004	11,777,250	11,356,358	12.45%
2005	13,606,331	12,333,882	15.53%
2006	15,503,980	13,311,406	13.95%
2007	16,418,214	14,288,929	5.90%
2008	17,563,790	15,266,453	6.98%
2009	16,191,130	16,243,977	-7.82%
2010	16,656,477	17,221,501	2.87%
2011 *	16,879,000	18,199,025	1.34%
2012	17,000,000	19,176,548	0.72%
Add: 1% Sales Tax Increase		5,500,000	
2012		22,500,000	33.30%

Projection	22,500,000
Projection rounded	22,500,000
Previous year's projection	16,712,000
Percent increase (decrease) from previous year's projection	34.63%

\*\* Original data adjusted for tax rate change in 2003

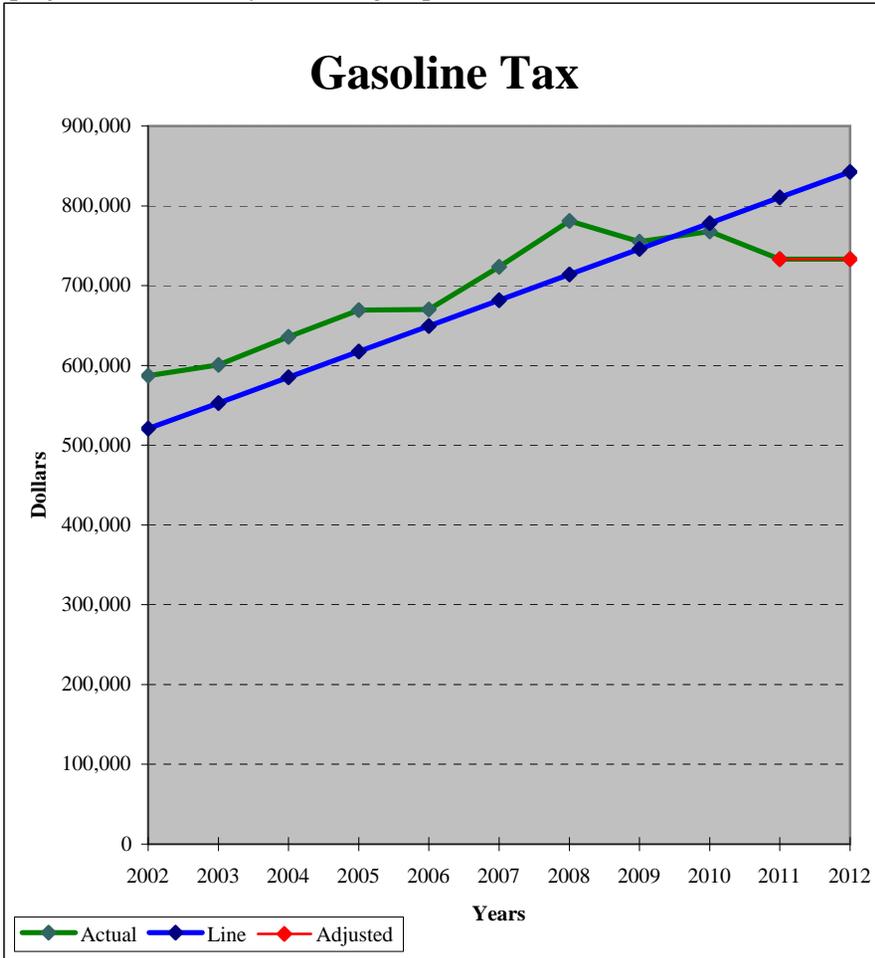
\* Revised Sales and use tax projection based on June 2011.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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, 2012, is \$733,000. This is a 6.03% decrease from the original 2011 Gasoline Tax Budget.



Year	Gasoline Tax ** Actual	Linear Regression Line	Gasoline Tax ** Actual % Increase
2002	587,186	520,658	
2003	600,637	552,865	2.29%
2004	635,961	585,072	5.88%
2005	669,355	617,279	5.25%
2006	669,924	649,485	0.09%
2007	723,393	681,692	7.98%
2008	781,029	713,899	7.97%
2009	754,950	746,105	-3.34%
2010	767,824	778,312	1.71%
2011 *	733,000	810,519	-4.54%
2012	733,000	842,519	14.94%
Less: Manual Adjustment		-109,519	
2012		733,000	0.00%
Projection			733,000
Projection rounded to nearest thousand			733,000
Previous year's projection			780,000
Percent increase or -decrease from previous year's projection			-6.03%

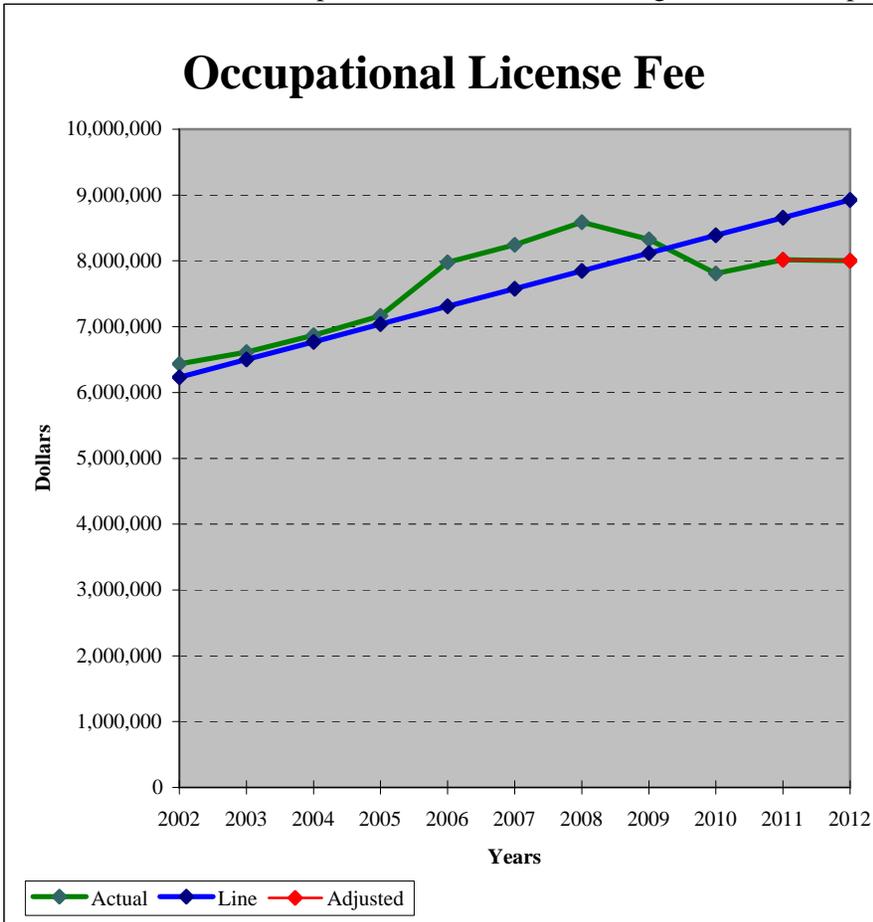
\* Revised Gasoline tax projection based on June 2011

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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, 2012, is 8,000,000 This is a .78% percent increase from the original 2011 Occupational License Fee Projection. \*\* See note below.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2002	6,433,976	6,231,648	
2003	6,613,080	6,501,011	2.78%
2004	6,868,497	6,770,374	3.86%
2005	7,166,522	7,039,737	4.34%
2006	7,975,848	7,309,100	11.29%
2007	8,243,007	7,578,463	3.35%
2008	8,589,125	7,847,827	4.20%
2009	8,328,026	8,117,190	-3.04%
2010	7,806,686	8,386,553	-6.26%
2011 *	8,017,000	8,655,916	2.69%
2012	8,000,000	8,925,279	11.33%
Less: Manual Adjustment			
2012		-925,279	
		8,000,000	-0.21%
Projection			8,000,000
Projection rounded to nearest thousand			8,000,000
Previous year's projection			7,938,000
Percent increase or -decrease from previous year's projection			0.78%

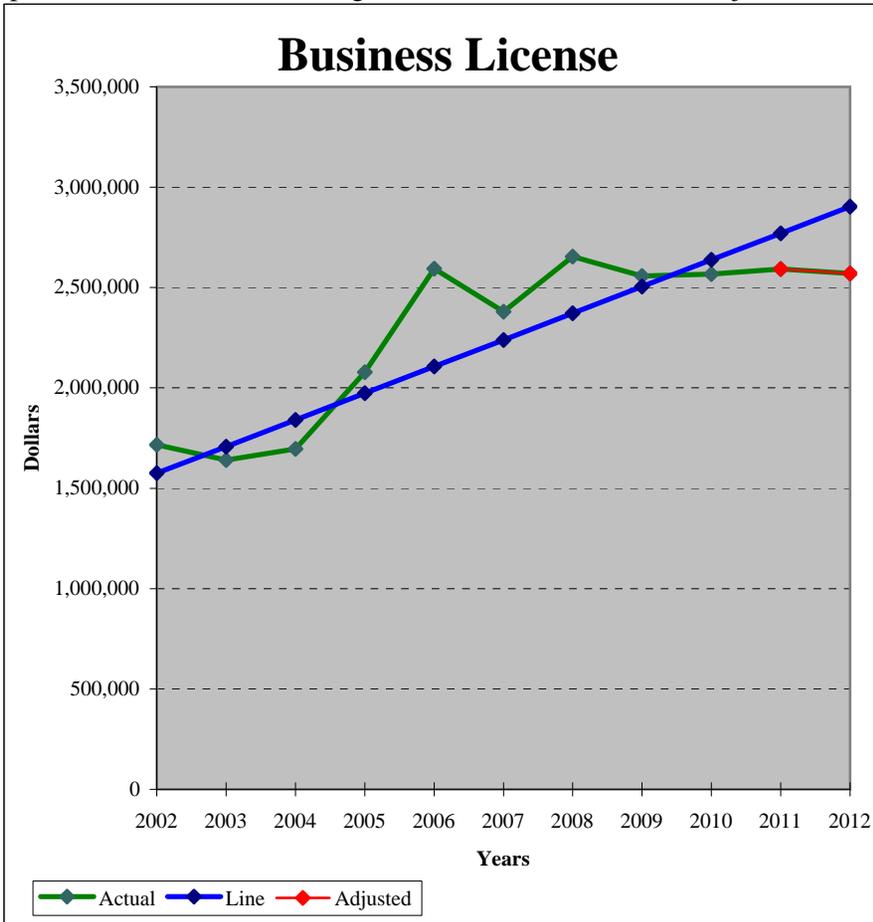
\*\* Reduced due to effects of economic instability.  
 \* Revised Occupation fee projection based on June 2011.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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, 2012, is 2,657,100. This is a 3.82% percent decrease from the original 2011 Business License Projection.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2002	1,717,440	1,574,718	
2003	1,640,166	1,707,596	-4.50%
2004	1,696,526	1,840,474	3.44%
2005	2,078,943	1,973,352	22.54%
2006	2,593,741	2,106,230	24.76%
2007	2,379,095	2,239,108	-8.28%
2008	2,653,764	2,371,986	11.55%
2009	2,557,723	2,504,864	-3.62%
2010	2,567,296	2,637,742	0.37%
2011 *	2,593,000	2,770,620	1.00%
2012	2,571,000	2,903,498	11.97%
Less: Manual Adjustment			
2012		-332,498	-0.85%
Projection			2,571,000
Projection rounded to nearest thousand			2,571,000
Previous year's projection			2,673,000
Percent increase or -decrease from previous year's projection			-3.82%

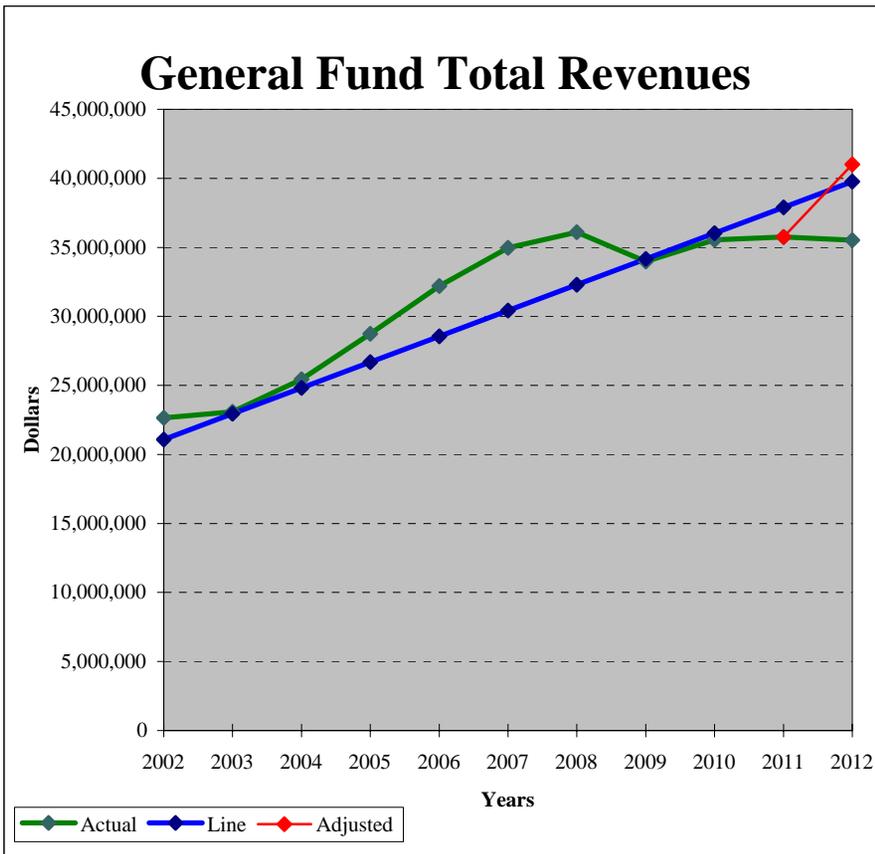
\* Revised Business License projection based on June 2011.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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, 2010, actual amounts and/or the fiscal year ending September 30, 2011, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2012, is 41,197,000. This is a 14.39 percent increase over the original 2011 Revenue Projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2002	22,643,599	21,092,581	
2003	23,082,807	22,960,745	1.94%
2004	25,444,122	24,828,908	10.23%
2005	28,749,898	26,697,072	12.99%
2006	32,199,081	28,565,236	12.00%
2007	34,974,163	30,433,400	8.62%
2008	36,085,798	32,301,563	3.18%
2009	33,976,832	34,169,727	-5.84%
2010	35,535,731	36,037,891	4.59%
2011 *	35,754,000	37,906,054	0.61%
2012	35,518,000	39,774,218	-0.66%
Add: 1% Sales Tax Increase		5,500,000	
2012		41,018,000	14.72%
Projection			41,018,000
Projection rounded to nearest thousand			41,018,000
Previous year's projection			35,722,000
Percent increase or -decrease			14.83%

\* Revised Total Revenue projection based on June 2011.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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.)

	2010-2011				
	Revised	2010-2011	2011-2012	2011-2012	2011-2012
	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Regression</u>	<u>Difference</u>
Total revenues excluding interest	35,754,000	35,722,347	41,018,000	39,774,218	(1,243,782)
Interest revenue	293,000	293,000	179,000	179,000	-
	<u>36,047,000</u>	<u>36,015,347</u>	<u>41,197,000</u>	<u>39,953,218</u>	<u>(1,243,782)</u>
2010-2011 percentage difference in actual forecast and the regression analysis					<u>-3.02%</u>
2011-2012 total revenue forecast including interest					<u>41,197,000</u>
2010-2011 total revenue forecast including interest					<u>36,015,347</u>
2010-2011 revised total revenue forecast including interest					<u>36,047,000</u>
Percent increase or -decrease over the previous year's forecast					<u>14.39%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>14.29%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2012, is \$53,000. This year's projection is 1.8% less than last year's projection. This projection is based on actual revenues of \$56,247, and \$58,064 in fiscal years 2009 and 2010 respectively. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2012, is \$71,000. This is a 1.4% 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 73,115 and 74,546, in fiscal years 2009 and 2010 respectively.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

The Alabama Trust Fund projection for the fiscal year ending September 30, 2012, is \$148,000. This is a decrease from last year's projection. This projection is based on actual revenues of \$156,267 and 148,247, in fiscal years 2009 and 2010.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2012, is \$16,000. This is a \$23,000 decrease from the previous year's projection. This projection is based on actual interest revenues of \$39,969 and \$17,744 in fiscal years 2009 and 2010 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, 2012 is based on actual revenues in fiscal year 2010 with a projected 5% increase in rates and adjusted for expected changes in the power cost adjustment. This projection assumes that costs per Kwh will increase 5% 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>2012</u>	YTD <u>2011</u>	Actual <u>2010</u>	Actual <u>2009</u>	Actual <u>2008</u>
Electric charges for services	35,369,000	24,274,617	33,722,715	32,875,706	33,793,947
Cost of Power purchased	<u>23,173,000</u>	<u>16,570,980</u>	<u>23,171,982</u>	<u>23,173,177</u>	<u>24,502,276</u>
Electric charges in excess of power purchased	<u>12,196,000</u>	<u>7,703,637</u>	<u>10,550,733</u>	<u>9,702,529</u>	<u>9,291,671</u>
 Cost of power purchased as a percent of electric charges for services	 <u>65.52%</u>	 <u>68.26%</u>	 <u>68.71%</u>	 <u>70.49%</u>	 <u>72.50%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2012, is \$3,437,000. The Service charge projection includes a 20% rate increase that was approved by the City Council in June 2011. Sewer assessment fees are projected at \$132,000 and Industrial charges are

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

estimated to be \$22,000. The estimates are based on actual results through June 2011.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2012, is \$2,040,000. This projection is based on Solid Waste Collection Fund service charges through June 2011.

#### **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,

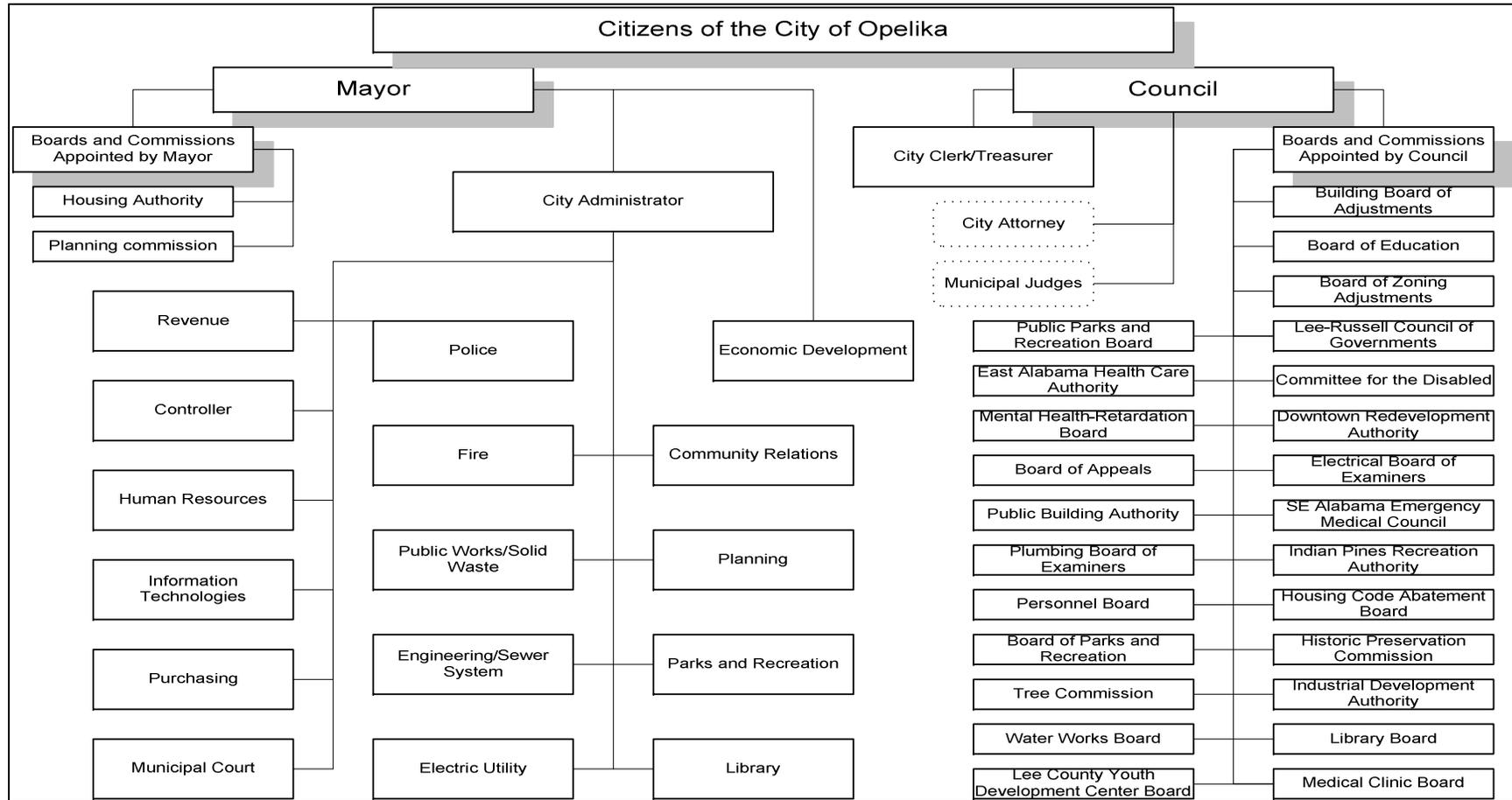
Robert M Price, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

#### Organization Chart



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**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 (Interim)  
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  
George R. Noles  
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  
Lori B Huguley  
Jan H. Gunter

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**Fiscal year ending September 30, 2012**

**Budget Section**

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Governmental Fund Types				
	General Fund	Other Funds	Capital Projects	Proprietary Fund type	Memo Total
Revenues	41,113,000	7,402,498	-	41,000,000	89,515,498
Non-operating revenues				498,000	498,000
Other financing sources	<u>3,129,350</u>	<u>7,545,333</u>	<u>-</u>	<u>511,708</u>	<u>11,186,391</u>
 Total revenues	 <u>44,242,350</u>	 <u>14,947,831</u>	 <u>-</u>	 <u>42,009,708</u>	 <u>101,199,889</u>
 Salaries and benefits	 16,301,173	 45,923		 4,127,708	 20,474,804
Other departmental expenditures	11,181,016	420,019	-	31,431,779	43,032,814
Appropriations	4,255,249	5,671,639			9,926,888
Capital outlay	975,256	2,053,000	181,779		3,210,035
Debt service	3,797,615				3,797,615
Non-operating expenses				1,877,133	1,877,133
Transfers-out	<u>7,732,041</u>	<u>6,757,250</u>	<u>-</u>	<u>3,003,666</u>	<u>17,492,957</u>
 Total expenditures	 <u>44,242,350</u>	 <u>14,947,831</u>	 <u>181,779</u>	 <u>40,440,286</u>	 <u>99,812,246</u>
 Total revenues over (under) total expenditures	 -	 -	 (181,779)	 1,569,422	 1,387,643

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Governmental Fund Types				
General Fund	Other Funds	Capital Projects	Proprietary Fund type	Memo Total

Adjustments to obtain estimated funds flow:

Add:				
Depreciation			2,600,000	2,600,000
Debt Proceeds			-	-
Subtract:				
Fixed Assets			10,048,000	10,048,000
System Expansion			17,726,422	17,726,422
Debt principal payments			415,000	415,000
Projected increase or (decrease) in funds	-	-	(181,779)	(24,020,000)
Projected fund balance, beginning of year	20,557,177	8,092,702	1,075,662	46,800,867
Projected fund balance, end of year	20,557,177	8,092,702	893,883	22,780,867

\* 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, 2012

Governmental Fund Types					
	General Fund	Other Funds	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	5,546,832	260,762	893,883	10,177,259	16,878,736
To be paid from designated accounts	-	-	-	-	-
Undesignated fund balance, end of year	15,010,345	7,831,940	-	12,603,608	35,445,893
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					
	4,424,235	1,494,783	-	4,100,000	10,019,018
	10,586,110	6,337,157	-	8,503,608	25,426,875

\* 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, 2012

Computation of estimated funds available:  
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	46,183,744	1,169,033	385,673	47,738,450
Accounts Receivable	3,861,568	199,175	83,025	4,143,768
Due from other funds	-	45,091	-	45,091
<b>Total</b>	<b><u>50,045,312</u></b>	<b><u>1,413,299</u></b>	<b><u>468,698</u></b>	<b><u>51,927,309</u></b>
Accounts payable	3,364,858	2,826	1,816	3,369,500
Due to other funds	2,666	-	3,276	5,942
Due to other governments	-	-	-	-
Accrued payroll	174,077	-	98,212	272,289
Bonds payable - current	-	915,000	-	915,000
Interest payable	475,112	88,600	-	563,712
<b>Total</b>	<b><u>4,016,713</u></b>	<b><u>1,006,426</u></b>	<b><u>103,304</u></b>	<b><u>5,126,442</u></b>
Estimated funds available	46,028,599	406,873	365,394	46,800,867
Reserves and encumbrances, estimated	<u>7,771,535</u>	<u>517,618</u>	<u>4,270</u>	<u>8,293,423</u>
Estimated undesignated funds available	<u>38,257,064</u>	<u>(110,745)</u>	<u>361,124</u>	<u>38,507,444</u>
Ten percent of projected revenues	<u>3,536,900</u>	<u>359,100</u>	<u>204,000</u>	<u>4,100,000</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.

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**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, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	17,563,790	16,191,130	16,656,477	12,659,776	22,500,000
Property:					
Property	2,922,606	3,144,550	3,114,998	2,935,619	3,050,000
Payments in lieu of taxes	15,402	8,268	11,274	-	8,000
	<u>2,938,008</u>	<u>3,152,818</u>	<u>3,126,272</u>	<u>2,935,619</u>	<u>3,058,000</u>
Other:					
Gasoline	781,029	754,948	767,825	545,034	733,000
Cigarette	104,990	97,132	104,682	71,329	93,000
Wine	21,890	21,786	23,574	18,302	25,000
Rental	547,891	515,313	642,330	452,043	601,000
	<u>1,455,800</u>	<u>1,389,179</u>	<u>1,538,411</u>	<u>1,086,708</u>	<u>1,452,000</u>
Total taxes	<u>21,957,598</u>	<u>20,733,127</u>	<u>21,321,160</u>	<u>16,682,103</u>	<u>27,010,000</u>
Special assessments:	<u>11,654</u>	<u>13,464</u>	<u>11,997</u>	<u>19,124</u>	<u>13,000</u>
Licenses and permits:					
Occupational	<u>8,589,125</u>	<u>8,328,026</u>	<u>7,806,686</u>	<u>5,926,835</u>	<u>8,000,000</u>
Business:					
General	2,653,763	2,557,723	2,567,296	2,406,717	2,571,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Lodging	488,301	459,597	480,880	380,367	490,000
Franchise fee	88,913	93,914	92,537	95,934	94,000
	<u>3,230,977</u>	<u>3,111,234</u>	<u>3,140,713</u>	<u>2,883,018</u>	<u>3,155,000</u>
Telecommunication fees	2,000	-	2,000	12,000	-
Permits and inspections	688,018	324,853	373,606	196,437	250,000
	<u>690,018</u>	<u>324,853</u>	<u>375,606</u>	<u>208,437</u>	<u>250,000</u>
Total licenses and permits	<u>12,510,120</u>	<u>11,764,113</u>	<u>11,323,005</u>	<u>9,018,290</u>	<u>11,405,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	99,015	89,105	100,604	73,103	95,000
Shared state revenue:					
Bank excise tax	84,816	122,308	20,923	-	8,000
Business privilege tax	68,653	69,168	69,687	70,210	69,000
State asset forfeiture	6,593	17,989	30,030	9,936	-
Share of liquor tax profits	79,557	81,713	85,749	59,250	83,000
	<u>239,619</u>	<u>291,178</u>	<u>206,389</u>	<u>139,396</u>	<u>160,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	805	28,873	-
Other:					
Federal	-	-	4,927	-	-
State	21,288	25,862	33,534	-	-
Lee County	45,000	38,750	172,861	49,797	10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
	66,288	64,612	211,322	49,797	10,000
Total intergovernmental revenue	404,922	444,895	519,120	291,169	265,000
Charges for services:					
General Government:					
Other	31,293	23,996	23,932	16,172	14,000
Public safety:					
Board of Education	12,000	12,000	12,272	12,000	12,000
Housing Authority	112,958	87,500	70,000	35,000	70,000
Auburn University				39,818	52,000
Water Works Board	40,012	20,628	20,960	21,666	22,000
Other Governments	73,921	103,320	87,970	13,254	19,000
Towing, firecalls, Training, EMS	1,240	2,250	2,457	1,198	-
	240,131	225,698	193,659	122,936	175,000
Public Works:					
Clearing and grading - other	93,421	49,322	81,688	40,806	-
Health:					
Graves and monuments	101,400	108,200	113,438	76,217	103,000
Evergreen Cemetery	-	1,500	-	-	-
	101,400	109,700	113,438	76,217	103,000
Culture and recreation:					
Entry fees and concessions	232,303	378,630	1,326,826	961,726	1,253,000
Total charges for service	698,548	787,346	1,739,543	1,217,857	1,545,000

# City of Opelika

## Annual Budget

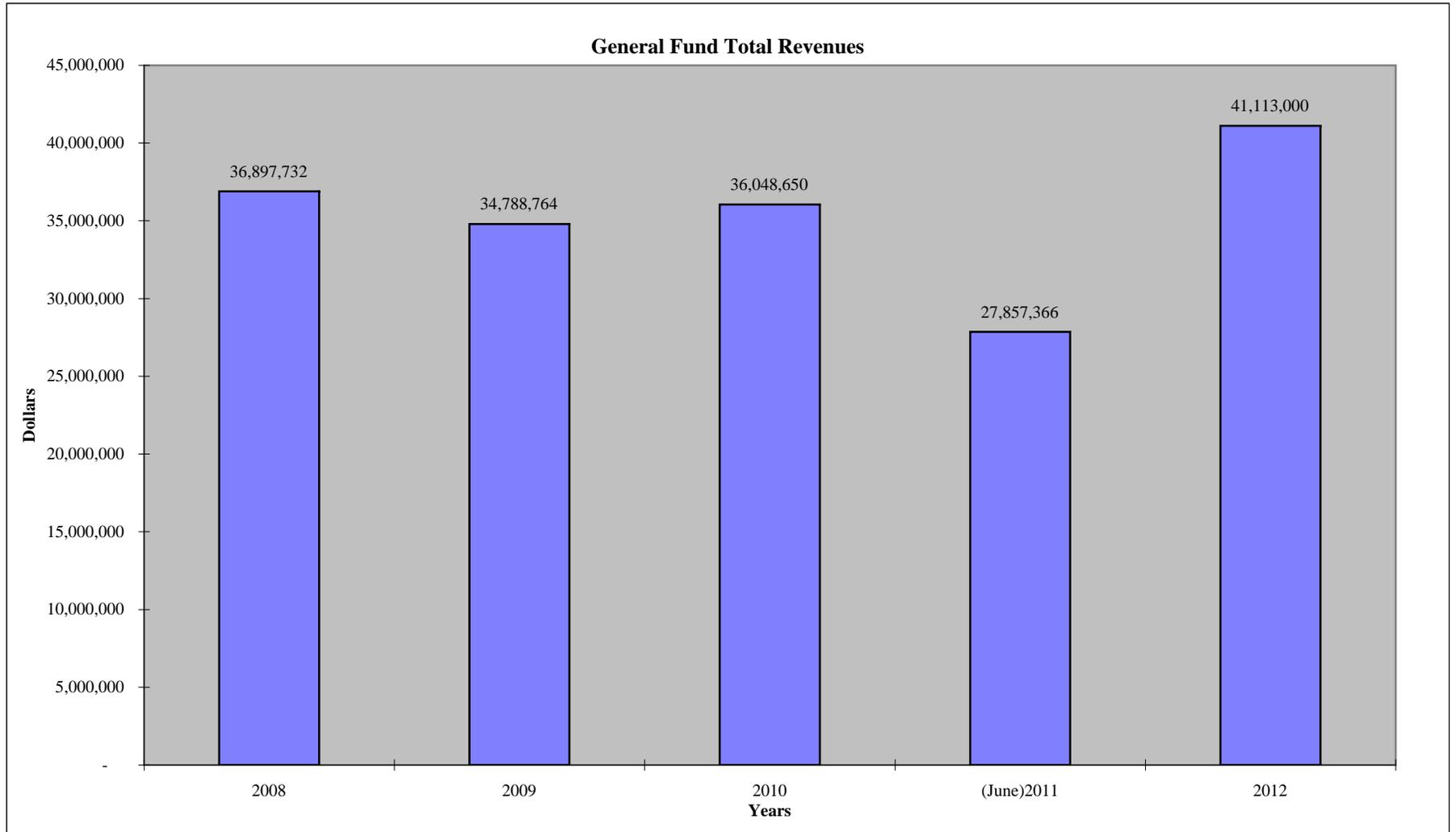
### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Fines and forfeits:					
Public safety:					
Fines and costs	473,974	589,107	460,223	356,357	498,000
Culture and recreation:					
Fines	26,755	31,140	40,167	26,911	-
Total fines and forfeits	500,729	620,247	500,390	383,268	498,000
Miscellaneous revenues:					
Interest earnings	582,842	196,764	301,689	133,288	179,000
Other:					
Rental income	62,209	65,686	67,001	44,689	66,000
Contributions	42,768	47,414	22,017	9,935	-
Insurance Claims	-	-	1,360	160	-
Cemetery lots	89,500	101,800	106,000	38,250	100,000
Miscellaneous	36,842	13,908	135,368	19,233	32,000
Total miscellaneous revenues	814,161	425,572	633,435	245,555	377,000
Total revenues	36,897,732	34,788,764	36,048,650	27,857,366	41,113,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	114,407	138,161	141,140	93,935	123,279
Other	60,505	34,423	35,343	46,981	368,010
Total mayor	<u>174,912</u>	<u>172,584</u>	<u>176,483</u>	<u>140,916</u>	<u>491,289</u>
Administration:					
Personal services	198,600	209,561	214,525	167,518	224,611
Other	437,703	400,635	246,898	261,881	257,520
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	(1,200)
Total administration	<u>635,103</u>	<u>608,996</u>	<u>460,223</u>	<u>428,499</u>	<u>480,931</u>
Legislative - City Clerk:					
Personal services	137,248	170,965	173,804	134,656	177,968
Other	252,861	174,718	188,877	140,836	281,680
Services provided to other funds	-	-	-	-	-
Total legislative	<u>390,109</u>	<u>345,683</u>	<u>362,681</u>	<u>275,492</u>	<u>459,648</u>
Other:					
Revenue:					
Personal services	534,525	474,309	455,636	365,286	245,293
Other	33,688	143,020	127,839	104,748	47,218

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Services provided other funds	(375,616)	(379,927)	(395,458)	(285,375)	-
	<u>192,597</u>	<u>237,402</u>	<u>188,017</u>	<u>184,659</u>	<u>292,511</u>
Accounting:					
Personal services	327,044	343,541	357,263	282,793	354,478
Other	74,445	77,252	56,599	59,635	80,900
Services provided other funds	(98,900)	(98,559)	(101,901)	(71,279)	(99,658)
	<u>302,589</u>	<u>322,234</u>	<u>311,961</u>	<u>271,149</u>	<u>335,720</u>
Information Technologies:					
Personal services	465,273	408,827	433,660	371,479	527,008
Other	416,597	454,736	526,137	508,118	621,581
Services provided other funds	(147,588)	(179,668)	(187,292)	(144,979)	(167,852)
	<u>734,282</u>	<u>683,895</u>	<u>772,505</u>	<u>734,618</u>	<u>980,737</u>
Judicial:					
Personal services	200,658	213,249	209,118	170,894	231,105
Other	182,675	208,567	204,201	100,635	153,385
	<u>383,333</u>	<u>421,816</u>	<u>413,319</u>	<u>271,529</u>	<u>384,490</u>
Human Resources administration:					
Personal services	207,025	222,818	197,222	145,867	207,178
Other	45,451	68,126	116,698	119,813	114,260
	<u>252,476</u>	<u>290,944</u>	<u>313,920</u>	<u>265,680</u>	<u>321,438</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

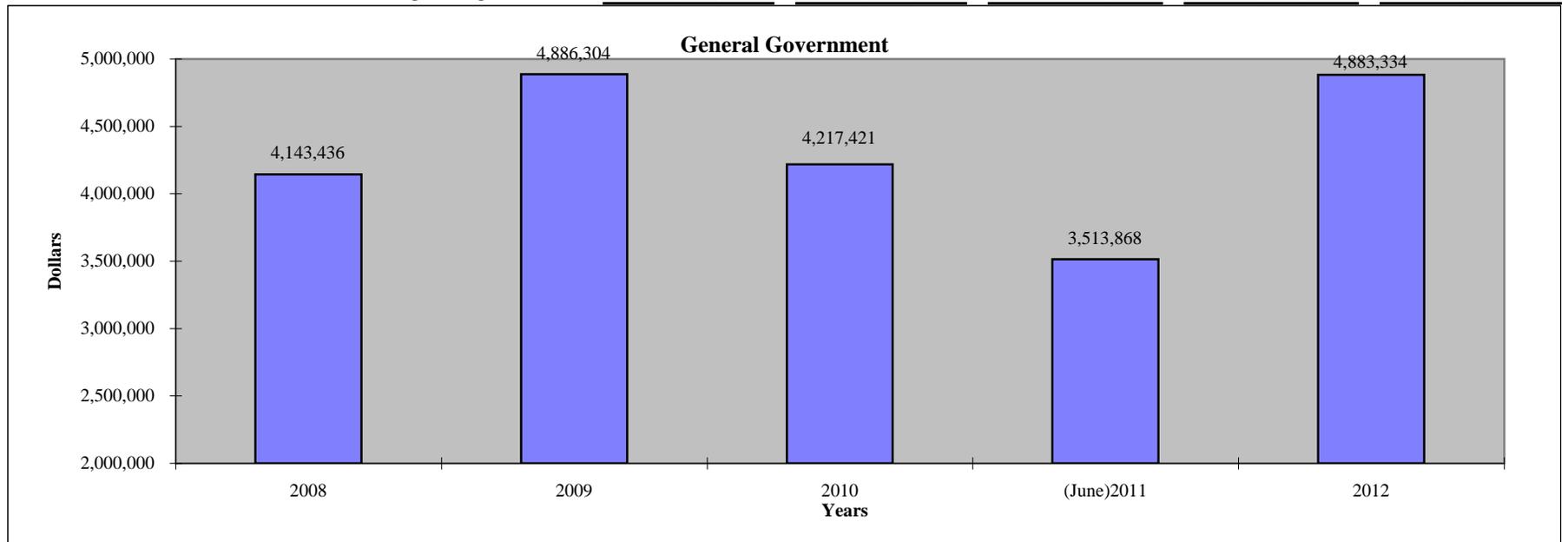
	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
<b>Planning:</b>					
Personal services	283,927	300,203	305,208	233,825	279,688
Other	83,688	58,319	63,042	53,462	47,538
Services provided to other fund	-	-	-	-	-
	<u>367,615</u>	<u>358,522</u>	<u>368,250</u>	<u>287,287</u>	<u>327,226</u>
<b>Purchasing:</b>					
Personal services	227,230	238,798	239,772	187,138	256,271
Other	8,186	10,497	8,460	8,504	14,290
Services provided to other fund	(22,913)	(8,574)	(23,458)	(18,311)	(63,168)
	<u>212,503</u>	<u>240,721</u>	<u>224,774</u>	<u>177,331</u>	<u>207,393</u>
<b>Community Relations:</b>					
Personal services	58,704	62,727	64,115	50,296	67,679
Other	50,339	40,428	40,552	36,543	67,225
	<u>109,043</u>	<u>103,155</u>	<u>104,667</u>	<u>86,839</u>	<u>134,904</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	22,374	623,302	152,021	124,069	121,647
Lee County Area Council of Governments	103,750	108,400	108,400	81,300	108,400
Opelika Chamber of Commerce	70,000	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	21,000	15,000	11,250	15,000
Downtown Redevelopment Authority	4,500	-	4,500	4,500	4,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Nondepartmental: (continued)					
Envision Opelika	26,000	19,500	10,000	5,000	2,500
Other	7,750	123,150	25,700	10,000	10,000
	388,874	1,100,352	520,621	389,869	467,047
Total other	2,943,312	3,759,041	3,218,034	2,668,961	3,451,466
Total general government	4,143,436	4,886,304	4,217,421	3,513,868	4,883,334



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

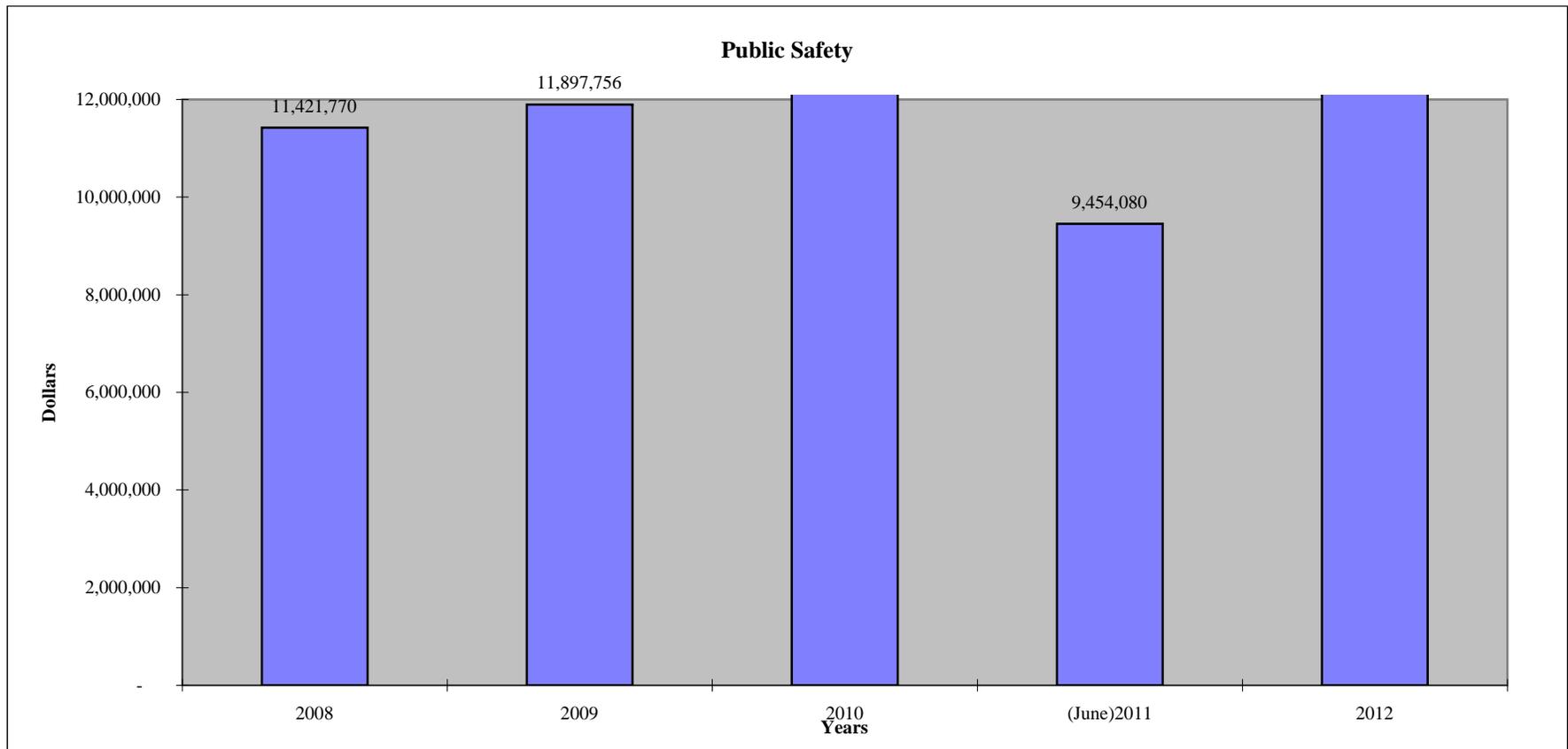
	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Public safety:					
Police:					
Personal services	5,486,102	5,717,036	5,743,659	4,485,470	6,344,559
Other	1,472,346	1,486,917	1,537,159	1,288,929	1,732,379
Services provided other funds	-	-	-	-	-
Total police	<u>6,958,448</u>	<u>7,203,953</u>	<u>7,280,818</u>	<u>5,774,399</u>	<u>8,076,938</u>
Fire:					
Personal services	3,715,674	3,949,413	4,075,517	3,115,551	4,281,812
Other	415,672	410,164	445,205	300,523	457,345
Total fire	<u>4,131,346</u>	<u>4,359,577</u>	<u>4,520,722</u>	<u>3,416,074</u>	<u>4,739,157</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	500	750	1,000
Juvenile Court	10,000	10,000	15,000	11,250	15,000
Lee County Emergency Mgt	31,500	31,500	31,500	34,500	46,000
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	2,250	1,586	-	-
Total other	<u>331,976</u>	<u>334,226</u>	<u>338,062</u>	<u>263,607</u>	<u>351,476</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Total public safety	11,421,770	11,897,756	12,139,602	9,454,080	13,167,571



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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Public Works:					
Highways and streets:					
Personal services	8,894	7,946	5,238	3,762	9,035
Other	849,150	922,813	974,928	814,793	992,498
	<u>858,044</u>	<u>930,759</u>	<u>980,166</u>	<u>818,555</u>	<u>1,001,533</u>
Engineering:					
Personal services	397,505	410,197	415,680	259,322	348,917
Other	147,101	116,789	118,869	96,761	70,840
Services provided to other funds	-	-	-	-	-
	<u>544,606</u>	<u>526,986</u>	<u>534,549</u>	<u>356,083</u>	<u>419,757</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	291,147	315,005	317,611	257,842	336,532
Services provided other funds	-	-	-	-	-
	<u>291,147</u>	<u>315,005</u>	<u>317,611</u>	<u>257,842</u>	<u>336,532</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	158,585	195,832	177,710	153,899	180,810
	<u>158,585</u>	<u>195,832</u>	<u>177,710</u>	<u>153,899</u>	<u>180,810</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

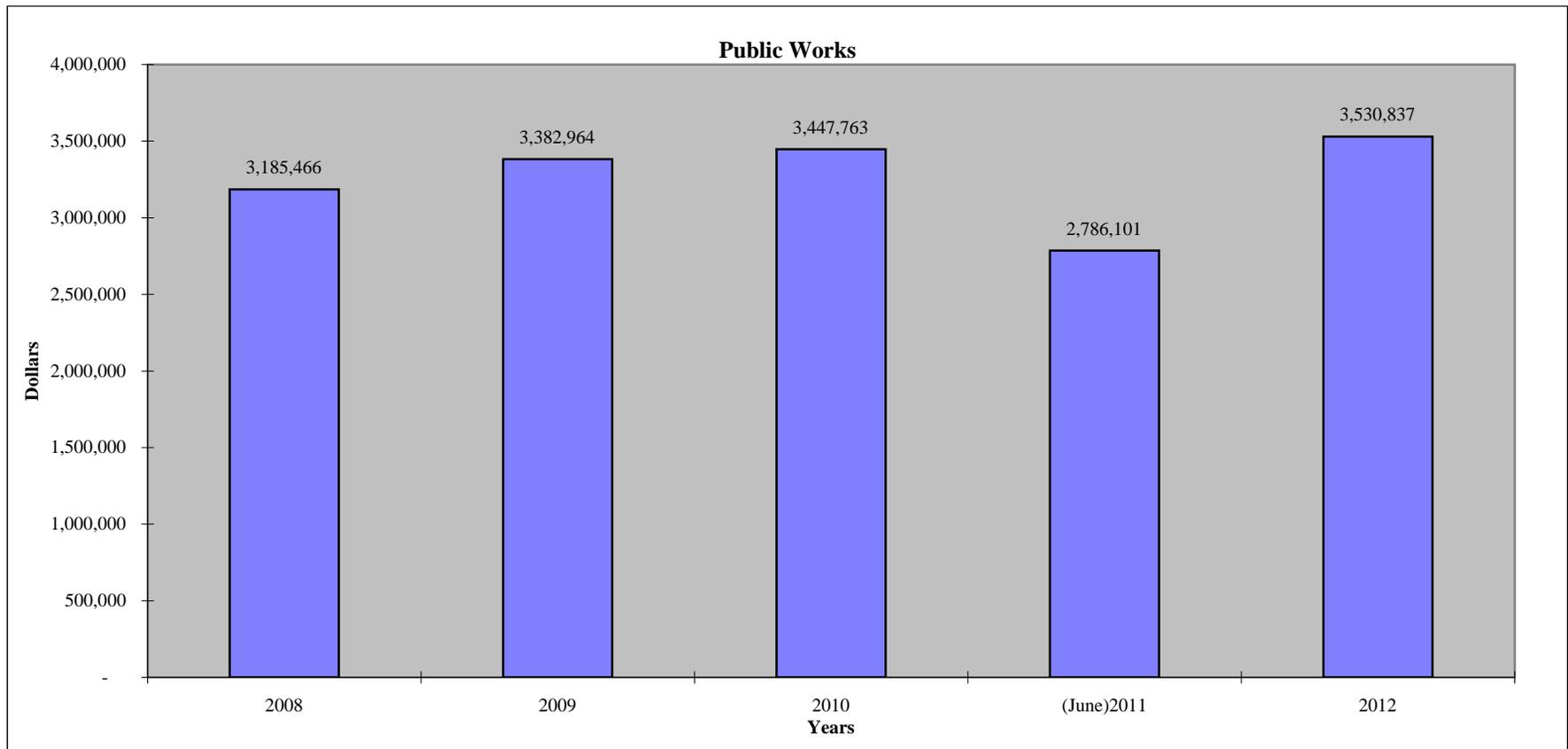
	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Automotive shop:					
Personal services	-	-	-	-	-
Other	289,755	296,795	304,166	254,705	325,386
	<u>289,755</u>	<u>296,795</u>	<u>304,166</u>	<u>254,705</u>	<u>325,386</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	451,670	468,731	472,422	407,819	496,484
Services provided other funds	-	-	-	-	-
	<u>451,670</u>	<u>468,731</u>	<u>472,422</u>	<u>407,819</u>	<u>496,484</u>
Building maintenance:					
Personal services	3,663	3,889	3,744	2,496	3,744
Other	269,667	293,331	292,881	241,734	299,299
	<u>273,330</u>	<u>297,220</u>	<u>296,625</u>	<u>244,230</u>	<u>303,043</u>
Inspection:					
Personal services	293,182	334,141	344,102	272,031	409,982
Other	25,147	17,495	20,412	20,937	57,310
	<u>318,329</u>	<u>351,636</u>	<u>364,514</u>	<u>292,968</u>	<u>467,292</u>
Total other	<u>1,782,816</u>	<u>1,925,219</u>	<u>1,933,048</u>	<u>1,611,463</u>	<u>2,109,547</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Total public works	3,185,466	3,382,964	3,447,763	2,786,101	3,530,837



# City of Opelika

## Annual Budget

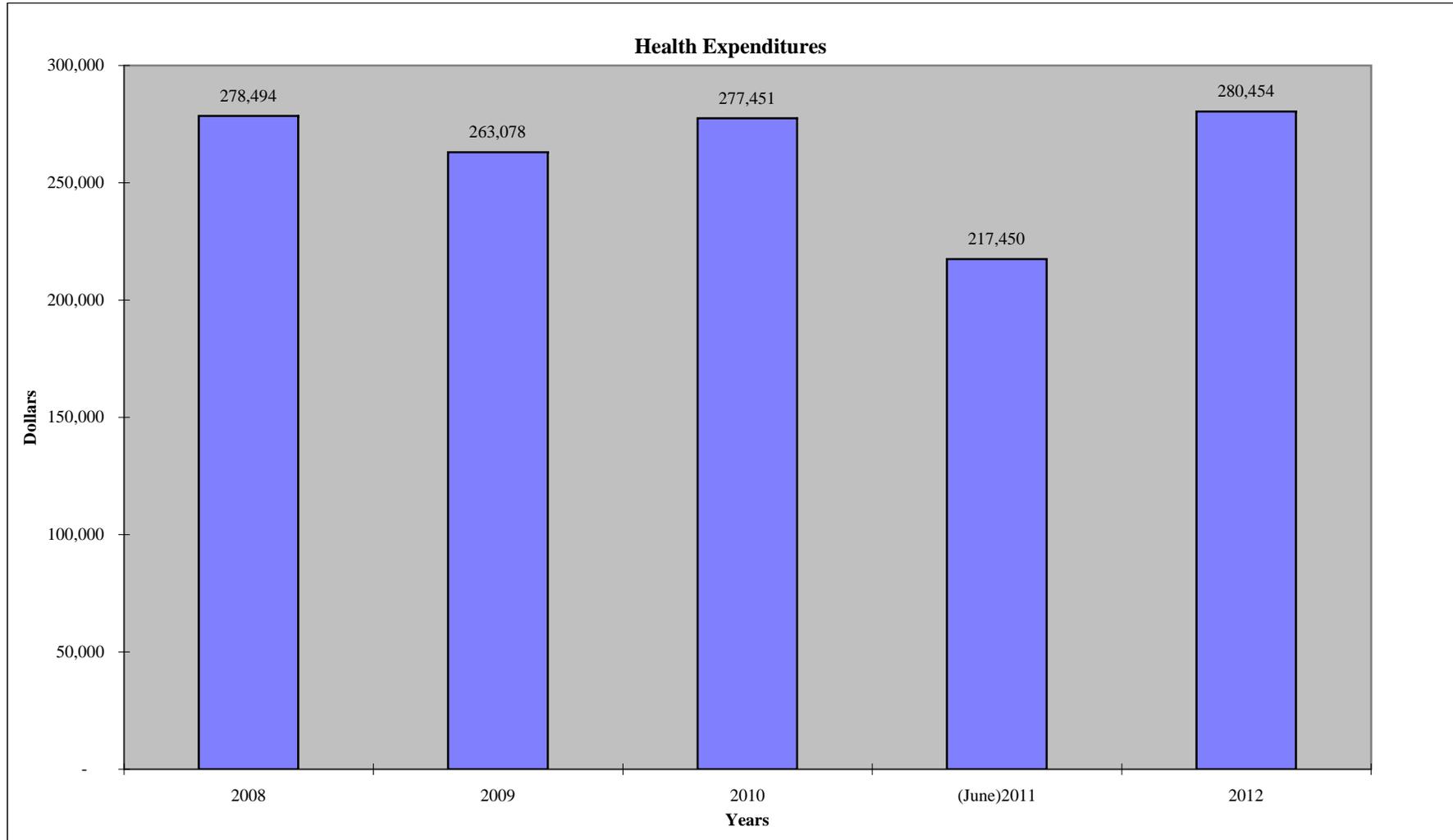
### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Health:					
Animal control:					
Personal services	42,049	45,817	48,353	37,164	50,078
Other	5,153	3,960	3,837	3,367	6,150
	<u>47,202</u>	<u>49,777</u>	<u>52,190</u>	<u>40,531</u>	<u>56,228</u>
Other:					
Nondepartmental:					
Public health	46,800	46,800	46,800	35,100	46,800
Mental health	47,500	47,500	47,500	35,625	47,500
Substance abuse	47,500	47,500	47,500	35,625	47,500
	-	-	-	-	-
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Lee County Humane Society	58,692	53,101	63,161	50,344	67,126
Sickle Cell	1,500	1,500	1,500	1,125	1,500
Child care alliance	-	4,800	1,800	1,800	1,800
Red Cross	-	-	10,000	7,500	10,000
	-	-	-	-	-
Other	27,300	10,100	5,000	7,800	-
	<u>231,292</u>	<u>213,301</u>	<u>225,261</u>	<u>176,919</u>	<u>224,226</u>
Total health	<u>278,494</u>	<u>263,078</u>	<u>277,451</u>	<u>217,450</u>	<u>280,454</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



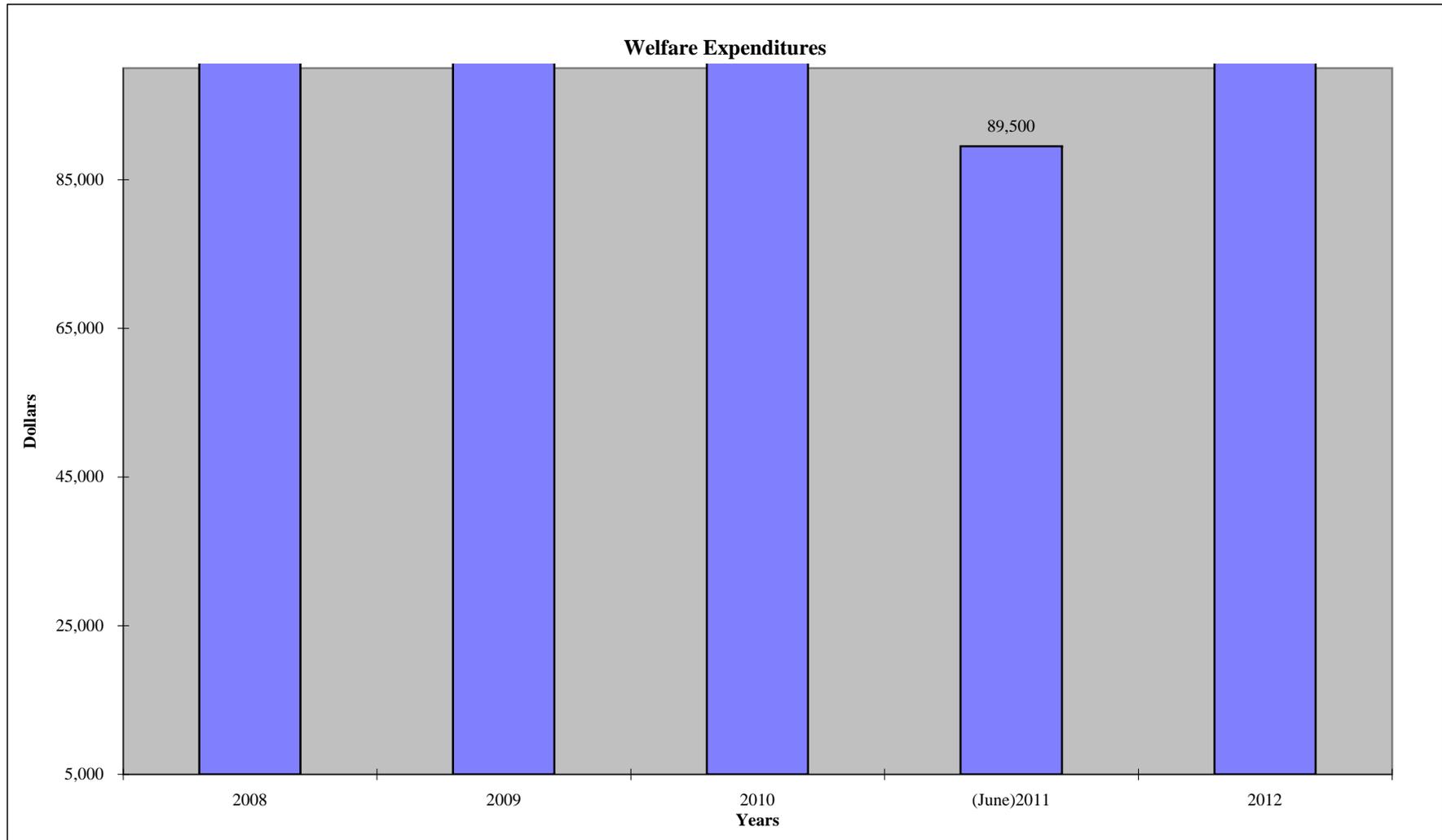
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	10,000
Lee County Youth Development	30,000	32,000	32,000	24,000	32,000
Boys and Girls Club	30,000	40,000	35,000	26,250	35,000
Council on Human Relations	18,000	-	20,000	15,000	20,000
Story Book Farms	5,000	-	-	-	-
Other	9,500	27,000	22,000	16,750	8,000
Total welfare	102,500	109,000	119,000	89,500	105,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

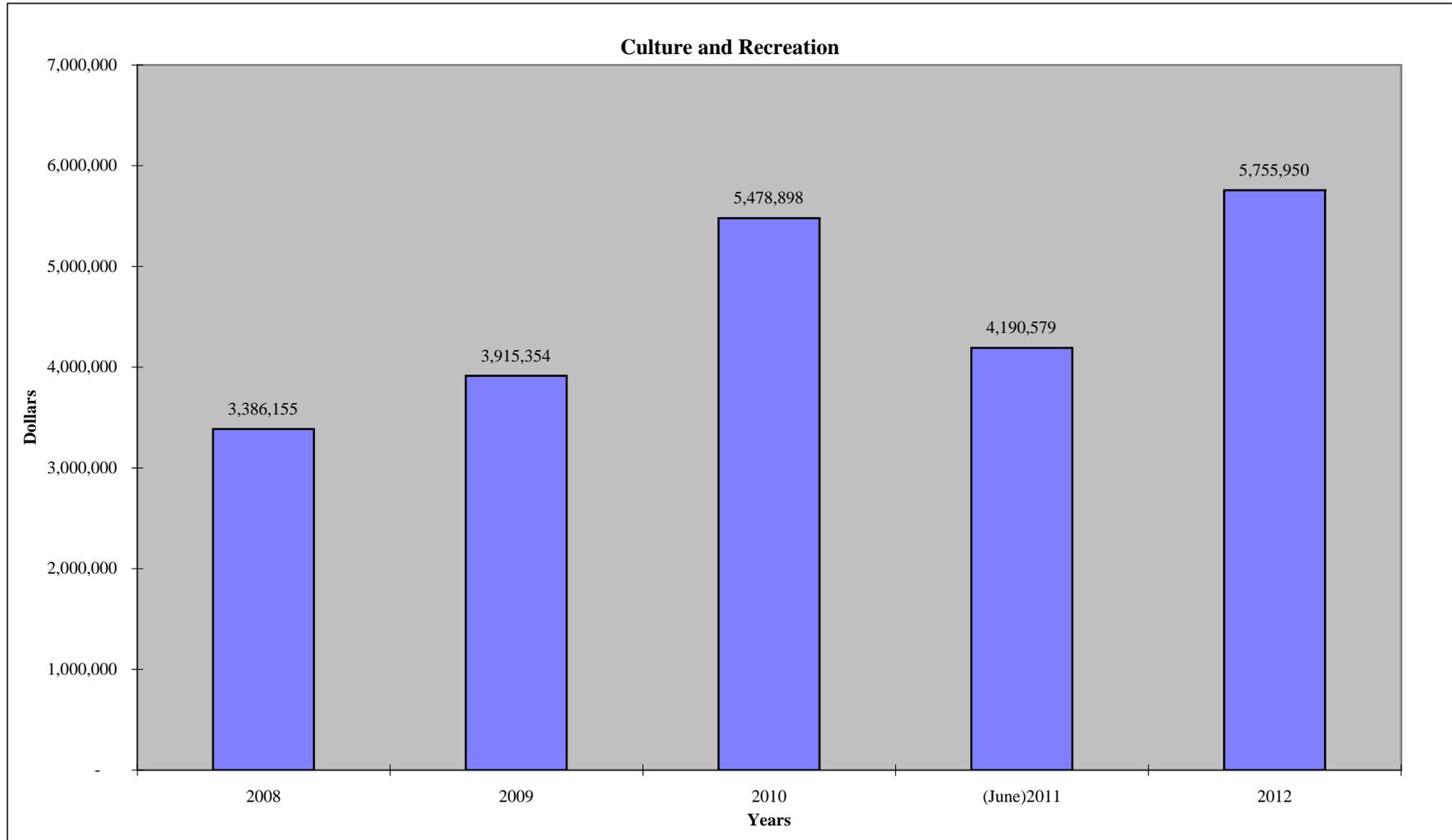
### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Culture and recreation:					
Parks and recreation:					
Personal services	1,211,799	1,441,289	1,772,217	1,099,419	1,378,611
Other	1,459,815	1,632,589	2,896,528	2,496,850	3,580,676
Total parks and recreation	2,671,614	3,073,878	4,668,745	3,596,269	4,959,287
Library:					
Personal services	365,255	439,037	467,792	366,644	500,533
Other	249,286	295,939	237,861	142,041	191,630
Total library	614,541	734,976	705,653	508,685	692,163
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	-	7,000
Beautification Committee	35,000	35,000	36,000	35,000	35,000
Arts Association (Depot)	19,000	30,000	25,000	25,000	35,000
Museum of East Alabama	24,000	24,000	25,000	16,875	22,500
Indian Pines Golf Course	-	-	-	-	-
Other	15,000	10,500	11,500	8,750	5,000
	100,000	106,500	104,500	85,625	104,500
Total culture and recreation	3,386,155	3,915,354	5,478,898	4,190,579	5,755,950

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Economic development:					
Personal services	323,093	337,305	345,436	308,000	279,344
Other	135,237	180,937	132,327	114,051	213,198
Economic development	458,330	518,242	477,763	422,051	492,542
Nondepartmental:					
UGTM Industrial Grant	131,190	88,468	86,909	-	-
Perf incentive - Mando	50,000	50,000	100,000	-	100,000
Perf incentive - Bentler	25,000	25,000	25,000	-	25,000
Jo-Ann Economic Incentive	-	-	-	-	-
Maxforma Economic Incentv	35,000	35,000	35,000	-	35,000
Gambro Economic Incentive	49,650	50,000	50,000	-	50,000
Daewon Economic Incentive	-	8,750	8,750	-	8,750
South East Alabama Gas	11,918	23,020	22,306	20,729	25,000
Tiger Town	-	275,885	329,205	275,816	275,000
APR, LLC	30,000	-	-	-	-
Other	-	-	-	-	-
	332,758	556,123	657,170	296,545	518,750
Total economic development	791,088	1,074,365	1,134,933	718,596	1,011,292

# City of Opelika

## Annual Budget

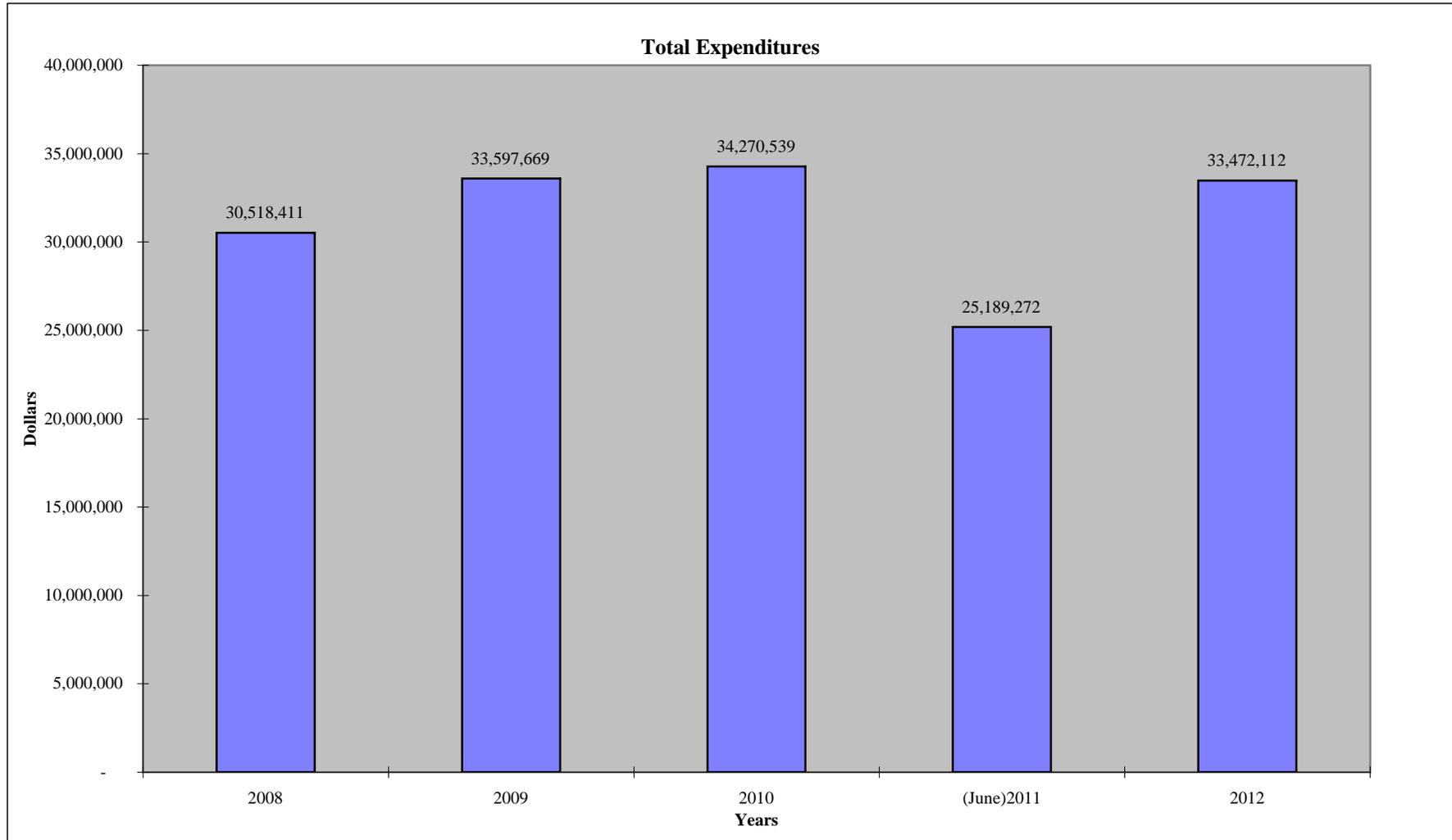
### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Education:	2,508,050	3,014,050	3,550,160	2,258,250	3,003,000
Total current expenditures	25,816,959	28,542,871	30,365,228	23,228,424	31,737,438
Capital outlay:	3,572,865	4,441,630	3,176,305	1,393,286	975,256
Debt service:					
Issue cost and Trustee fees	7,342	11,058	14,051	8,500	14,000
Principal	709,992	371,735	403,750	341,519	482,268
Interest	411,253	230,375	311,205	217,543	263,150
	1,128,587	613,168	729,006	567,562	759,418
Total expenditures	30,518,411	33,597,669	34,270,539	25,189,272	33,472,112
Excess of revenues over (under) expenditures	6,379,321	1,191,095	1,778,111	2,668,094	7,640,888

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	-	-	-	-
Sales of fixed assets	8,032	9,066	22,238	40,097	-
Transfers from Electric Utility Fund	2,707,012	2,375,870	2,941,624	1,984,325	3,003,666
Transfers from Sales Tax Revenue Fund	-	-	-	-	105,684
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Garden Hills Cemetery					
Perpetual Care Trust Fund	19,423	9,880	8,933	3,667	20,000
Transfers from Governmental Funds	52,721	387,443	-	38,003	-
Transfers from General Obligation Debt Service Fund	3,447	416	649,116	17,685	-
Transfers to Health Insurance Fund	-	(168,336)	(193,000)	-	-
Transfers to Community Development Fund	(220,968)	(412,117)	(490,406)	(132,116)	-
Transfers to General Obligation Debt Service fund	(1,441,180)	(1,440,004)	(1,239,511)	(106,253)	(213,505)
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(22,375)	(25,450)	(26,500)	(9,563)	(12,000)
Transfers to 1% Sales Tax Reserve Fund	-	-	-	-	(5,500,000)
Transfers to 1/2% Sales Tax Reserve Fund	(2,098,184)	(1,914,275)	(1,929,798)	(1,501,107)	(2,033,333)
Transfers to Solid Waste Collection Fund	-	(339,457)	-	-	(186,708)
Transfers to Sewer Fund	-	(179,194)	-	(50,904)	-
Transfers to 2010 Warrants	-	-	-	(1,376,655)	(1,564,160)
Transfers to 2003A General Obligation					
Warrants Debt Service Fund	(1,352,389)	(1,352,741)	(1,350,329)	(1,258,163)	(1,260,532)
<b>Total other financing sources (uses):</b>	<b>(2,344,461)</b>	<b>(3,048,899)</b>	<b>(1,607,634)</b>	<b>(2,350,983)</b>	<b>(7,640,888)</b>

# City of Opelika

## Annual Budget

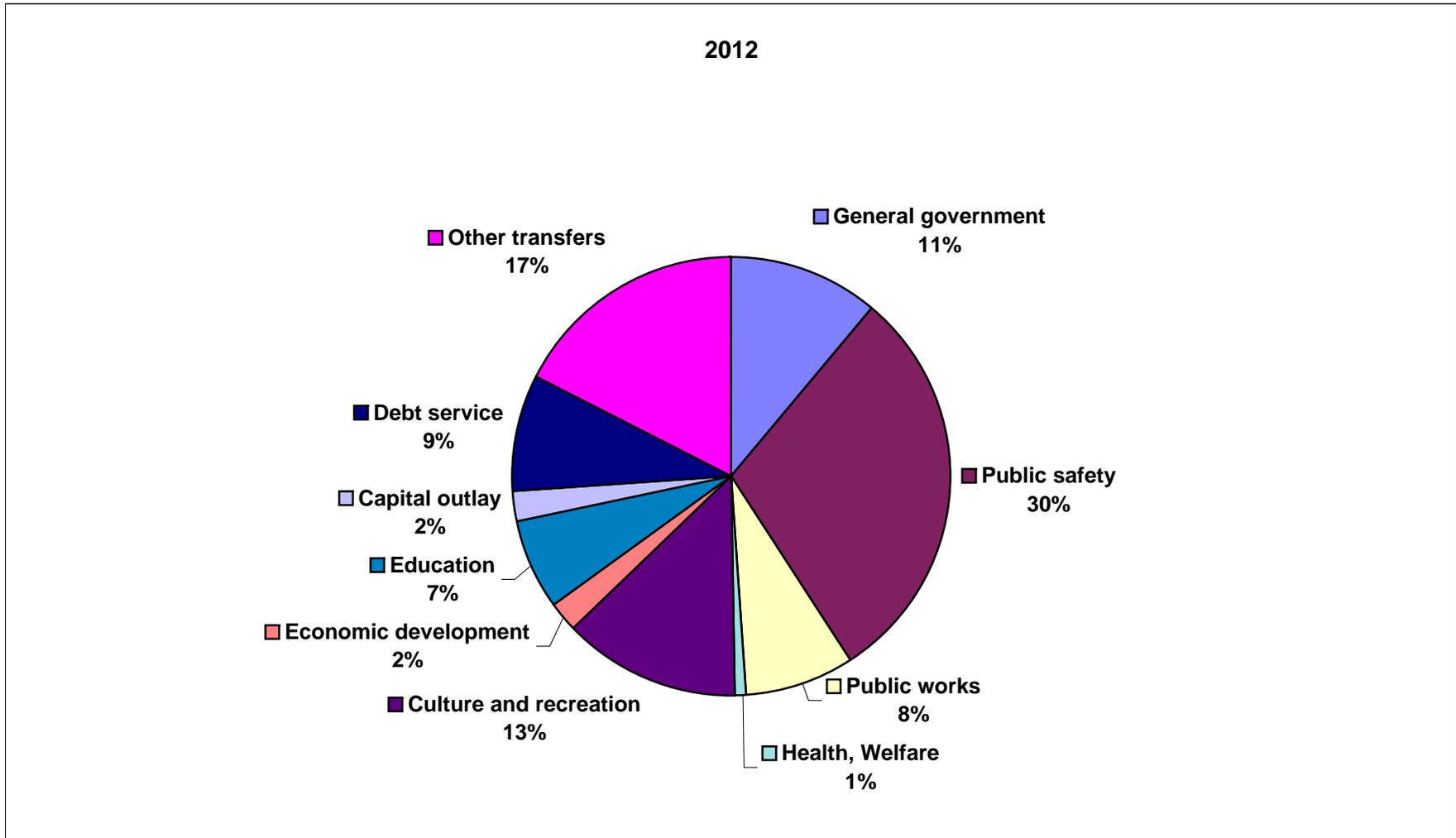
### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	4,034,860	(1,857,804)	170,477	317,111	-
Excess of revenues and other sources over (under) expenditures and other uses	4,034,860	(1,857,804)	170,477	317,111	-
Projected fund balance, beginning of year	17,892,533	21,927,393	20,069,589	20,240,066	20,557,177
Projected fund balance, end of year	<u>21,927,393</u>	<u>20,069,589</u>	<u>20,240,066</u>	<u>20,557,177</u>	<u>20,557,177</u>

# City of Opelika

## Annual Budget

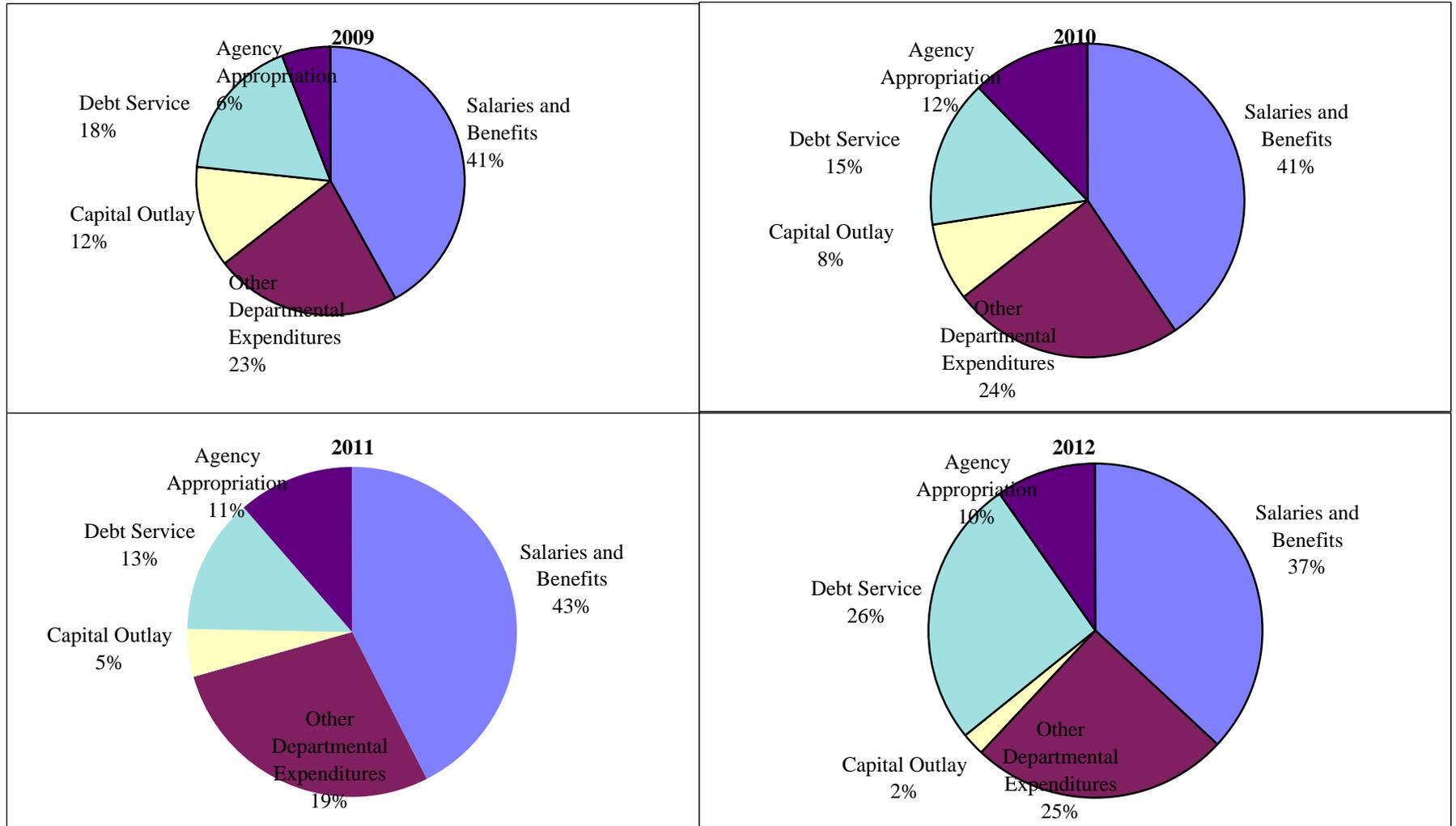
### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

#### Special Revenue Funds

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

The 1/2% Sales Tax Fund is used to account for the government's expenditures from the 1/2% tax increase enacted in 2003.

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.

The 1% Sales Tax Fund is used to account for the government's expenditures from the 1% tax increase enacted in 2011.

The Opelika Corrections Fund is used to account for Special Court Costs and Fees which were enacted in 2009.

The 2010B Construction Fund is used to account for the bond construction proceeds of the 2010B bond issue that are specified to be used to construct a new Fire Station.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	244,150	229,799	232,316	189,950	207,000
Interest	-	-	-	-	-
Total revenues	<u>244,150</u>	<u>229,799</u>	<u>232,316</u>	<u>189,950</u>	<u>207,000</u>
Expenditures:					
Current:	85,462	53,105	83,524	28,670	207,000
General Government Appropriations	-	-	105,000	-	-
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>158,688</u>	<u>176,694</u>	<u>43,792</u>	<u>161,280</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	<u>(35,000)</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>
Transfers from (to) General Fund	<u>(35,000)</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	123,688	176,694	43,792	123,280	-
Projected fund balance, beginning of year	<u>240,720</u>	<u>364,408</u>	<u>541,102</u>	<u>584,894</u>	<u>708,174</u>
Projected fund balance, end of year	<u><u>364,408</u></u>	<u><u>541,102</u></u>	<u><u>584,894</u></u>	<u><u>708,174</u></u>	<u><u>708,174</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	74,230	72,586	74,479	54,391	71,000
Miscellaneous:					
Interest	3,733	530	67	39	-
Total revenues	<u>77,963</u>	<u>73,116</u>	<u>74,546</u>	<u>54,430</u>	<u>71,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	88,000	90,000	75,000	72,000	71,000
Total expenditures	<u>88,000</u>	<u>90,000</u>	<u>75,000</u>	<u>72,000</u>	<u>71,000</u>
Excess of revenues over (under) expenditures	(10,037)	(16,884)	(454)	(17,570)	-
Projected fund balance, beginning of year	<u>155,629</u>	<u>145,592</u>	<u>128,708</u>	<u>128,254</u>	<u>110,684</u>
Projected fund balance, end of year	<u><u>145,592</u></u>	<u><u>128,708</u></u>	<u><u>128,254</u></u>	<u><u>110,684</u></u>	<u><u>110,684</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	58,065	56,247	58,236	42,451	53,000
Miscellaneous:					
Interest	307	-	-	(9)	-
Other	-	-	-	-	-
Total revenues	<u>58,372</u>	<u>56,247</u>	<u>58,236</u>	<u>42,442</u>	<u>53,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	66,000	64,000	56,000	54,000	53,000
Total expenditures	<u>66,000</u>	<u>64,000</u>	<u>56,000</u>	<u>54,000</u>	<u>53,000</u>
Excess of revenues over (under) expenditures	(7,628)	(7,753)	2,236	(11,558)	-
Projected fund balance, beginning of year	<u>41,463</u>	<u>33,835</u>	<u>26,082</u>	<u>28,318</u>	<u>16,760</u>
Projected fund balance, end of year	<u><u>33,835</u></u>	<u><u>26,082</u></u>	<u><u>28,318</u></u>	<u><u>16,760</u></u>	<u><u>16,760</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	168,598	286,336	156,267	148,247	148,000
Miscellaneous:					
Interest	5,491	2,457	2,976	625	-
Other	-	-	-	-	-
Total revenues	<u>174,089</u>	<u>288,793</u>	<u>159,243</u>	<u>148,872</u>	<u>148,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>172,000</u>	<u>172,000</u>	<u>289,000</u>	<u>156,000</u>	<u>148,000</u>
Total expenditures	<u>172,000</u>	<u>172,000</u>	<u>289,000</u>	<u>156,000</u>	<u>148,000</u>
Excess of revenues over (under) expenditures	2,089	116,793	(129,757)	(7,128)	-
Projected fund balance, beginning of year	<u>214,946</u>	<u>217,035</u>	<u>333,828</u>	<u>204,071</u>	<u>196,943</u>
Projected fund balance, end of year	<u><u>217,035</u></u>	<u><u>333,828</u></u>	<u><u>204,071</u></u>	<u><u>196,943</u></u>	<u><u>196,943</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	68,540	39,969	17,744	12,641	16,000
Other	-	-	-	-	-
Total revenues	<u>68,540</u>	<u>39,969</u>	<u>17,744</u>	<u>12,641</u>	<u>16,000</u>
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	340,000	94,000	131,826	39,000	16,000
Total expenditures	<u>340,000</u>	<u>94,000</u>	<u>131,826</u>	<u>39,000</u>	<u>16,000</u>
Excess of revenues over (under) expenditures	<u>(271,460)</u>	<u>(54,031)</u>	<u>(114,082)</u>	<u>(26,359)</u>	<u>-</u>
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(271,460)	(54,031)	(114,082)	(26,359)	-
Projected fund balance, beginning of year	<u>2,102,224</u>	<u>1,830,764</u>	<u>1,776,733</u>	<u>1,662,651</u>	<u>1,636,292</u>
Projected fund balance, end of year	<u><u>1,830,764</u></u>	<u><u>1,776,733</u></u>	<u><u>1,662,651</u></u>	<u><u>1,636,292</u></u>	<u><u>1,636,292</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	428	194	144	29	-
Contributions	18,174	17,532	8,028	-	15,000
Total revenues	18,602	17,726	8,172	29	15,000
Expenditures:					
Current:	11,623	16,121	15,742	3,940	15,000
Capital Outlay	6,600	6,995	-	-	-
Excess of revenues over (under) expenditures	379	(5,390)	(7,570)	(3,911)	-
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	379	(5,390)	(7,570)	(3,911)	-
Projected fund balance, beginning of year	22,007	22,386	16,996	9,426	5,515
Projected fund balance, end of year	22,386	16,996	9,426	5,515	5,515

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Entitlement Grant Fund Programs Year 2011:					
Revenues:					
Intergovernmental:					
Federal grants	-	611	12,173	190,970	235,942
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	611	12,173	190,970	235,942
Expenditures:					
Current:					
Personnel Services	-	-	-	39,157	45,923
Other	-	894	12,221	151,897	190,019
Capital Outlay:					
	-	-	-	-	-
	-	894	12,221	191,054	235,942
Excess of revenues over (under) expenditures	-	(283)	(48)	(84)	-
Other financing sources (uses):					
Transfers from General Fund	-	-	48	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	48	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	(283)	-	(84)	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Entitlement Grant Fund Programs Year 2011:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	(283)	-	(84)	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
1/2% Sales Tax Revenue Fund:					
Revenues:					
Miscellaneous:					
Interest	697,205	166,724	105,908	34,469	18,000
Contributions	303,097	423,250	263,250	304,996	200,000
Total revenues	<u>1,000,302</u>	<u>589,974</u>	<u>369,158</u>	<u>339,465</u>	<u>218,000</u>
Expenditures:					
Current:					
Appropriation for Justice Center Additions	378,380	379,105	379,230	378,630	377,480
Capital Outlay	13,223,881	14,747,912	1,015,864	79,028	-
Excess of revenues over (under) expenditures	<u>(12,601,959)</u>	<u>(15,028,651)</u>	<u>(1,074,465)</u>	<u>(175,729)</u>	<u>(159,480)</u>
Other financing sources (uses):					
Proceeds of Debt Issue, net costs	28,009,901				
Transfers from Governmental Funds	2,098,184	1,914,275	1,929,798	1,501,107	2,033,333
Transfers to Governmental Funds (Debt)	(1,517,551)	(1,616,481)	(1,770,960)	(1,328,858)	(1,873,853)
Other financing sources (uses)	<u>28,590,534</u>	<u>297,794</u>	<u>158,838</u>	<u>172,249</u>	<u>159,480</u>
Excess of revenues and other sources over (under) expenditures and other uses	15,988,575	(14,730,857)	(915,627)	(3,480)	-
Projected fund balance, beginning of year	<u>4,144,470</u>	<u>20,133,045</u>	<u>5,402,188</u>	<u>4,486,561</u>	<u>4,483,081</u>
Projected fund balance, end of year	<u><u>20,133,045</u></u>	<u><u>5,402,188</u></u>	<u><u>4,486,561</u></u>	<u><u>4,483,081</u></u>	<u><u>4,483,081</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
1% Sales Tax Revenue Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	1,630,000
Excess of revenues over (under) expenditures	-	-	-	-	(1,630,000)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	5,500,000
Transfers to Debt Service Funds	-	-	-	-	(3,870,000)
Transfers from (to) General Fund	-	-	-	-	1,630,000
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	-	46,275	142,096	113,122	135,000
Interest	-	-	-	-	-
Total revenues	-	46,275	142,096	113,122	135,000
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	135,000
Excess of revenues over (under) expenditures	-	46,275	142,096	113,122	-
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	-	46,275	142,096	113,122	-
Projected fund balance, beginning of year	-	-	46,275	188,371	301,493
Projected fund balance, end of year	-	46,275	188,371	301,493	301,493

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
2010B Construction Fund (Fire Station):					
Revenues:					
Miscellaneous:					
Public safety:	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	84,338	181,779
Excess of revenues over (under) expenditures	-	-	-	(84,338)	(181,779)
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	-	-	-	(84,338)	(181,779)
Projected fund balance, beginning of year	-	-	-	1,160,000	1,075,662
Projected fund balance, end of year	-	-	-	1,075,662	893,883

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Opelika City Schools 16mils Property Tax Fund:					
Revenues:					
Miscellaneous:					
Public safety:					
Real and Personal Property Tax	5,506,362	5,683,752	6,516,157	5,936,882	6,275,000
Other	1,873,884	505,120	368,630	7,391	-
Total revenues	<u>7,380,246</u>	<u>6,188,872</u>	<u>6,884,787</u>	<u>5,944,273</u>	<u>6,275,000</u>
Expenditures:					
Current:	3,176,689	4,034,085	4,820,603	4,851,203	5,281,603
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>4,203,557</u>	<u>2,154,787</u>	<u>2,064,184</u>	<u>1,093,070</u>	<u>993,397</u>
Other financing sources (uses):					
Transfers from Governmental Funds	-	-	-	-	-
Transfers to Debt Service Fund	<u>(4,203,557)</u>	<u>(2,154,787)</u>	<u>(2,064,184)</u>	<u>(1,093,070)</u>	<u>(993,397)</u>
Transfers from (to) General Fund	<u>(4,203,557)</u>	<u>(2,154,787)</u>	<u>(2,064,184)</u>	<u>(1,093,070)</u>	<u>(993,397)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Justice Department JAG Grant 2011:					
Revenues:					
Miscellaneous:					
Public safety:					
Federal Revenues	-	-	-	-	12,556
Interest	-	-	-	-	-
Total revenues	-	-	-	-	12,556
Expenditures:					
Current:	-	-	-	-	12,556
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	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**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.

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Enterprise Funds:	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Electric Utility Fund:					
Operating revenues:					
Charges for services	33,793,947	32,875,706	33,722,715	24,274,617	35,369,000
Operating expenses:					
Power purchased	24,502,276	23,173,177	23,171,982	16,570,980	23,173,000
Depreciation	1,346,875	1,416,994	1,475,786	1,177,939	1,500,000
Personal services	1,655,407	1,777,103	1,855,018	1,372,695	2,924,135
Other	686,957	876,163	1,243,909	1,198,846	2,601,710
Services provided by other funds	608,215	530,081	518,724	396,880	173,652
Total operating expenses	28,799,730	27,773,518	28,265,419	20,717,340	30,372,497
Operating income	4,994,217	5,102,188	5,457,296	3,557,277	4,996,503
Nonoperating revenues (expenses):					
Interest revenues	327,881	264,733	181,724	106,362	182,000
Miscellaneous revenues	201,960	156,054	272,183	350,716	272,000
Sale of fixed assets	1,738	9,077	2,855	8,401	3,000
Interest expense and fiscal charges	-	-	(1,282)	(475,109)	(1,426,837)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	531,579	429,864	455,480	(9,630)	(969,837)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Income before operating transfers	5,525,796	5,532,052	5,912,776	3,547,647	4,026,666
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	299,076	228,994	325,064	35,241	325,000
To other funds	(2,707,012)	(2,375,870)	(2,941,624)	(1,984,325)	(3,003,666)
	<u>(2,407,936)</u>	<u>(2,146,876)</u>	<u>(2,616,560)</u>	<u>(1,949,084)</u>	<u>(2,678,666)</u>
Income before extraordinary item	3,117,860	3,385,176	3,296,216	1,598,563	1,348,000
Extraordinary loss	-	-	-	-	-
Change in net assets	3,117,860	3,385,176	3,296,216	1,598,563	1,348,000
Net Assets, beginning of year	23,700,448	26,818,308	30,203,484	33,499,700	35,098,263
	<u>26,818,308</u>	<u>30,203,484</u>	<u>33,499,700</u>	<u>35,098,263</u>	<u>36,446,263</u>
Projected Retained earnings/Net Assets	<u>26,818,308</u>	<u>30,203,484</u>	<u>33,499,700</u>	<u>35,098,263</u>	<u>36,446,263</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,546,814	3,171,837	3,210,115	2,302,013	3,591,000
Operating expenses:					
Depreciation	851,069	863,496	885,478	678,858	900,000
Personal services	3,750	3,889	3,744	2,496	3,744
Other	1,872,973	1,877,070	1,900,939	1,503,085	2,012,988
Services provided by other funds	38,255	33,051	60,213	33,925	33,550
Total operating expenses	2,766,047	2,777,506	2,850,374	2,218,364	2,950,282
Operating income	780,767	394,331	359,741	83,649	640,718
Nonoperating revenues (expenses):					
Interest revenues	81,337	21,918	11,058	4,389	12,000
Miscellaneous revenues	3,283	751	33,348	2,964	19,000
Sale of fixed assets	(5)	3,038	7,113	2,725	-
Interest expense and fiscal charges	(429,056)	(387,122)	(372,529)	(285,080)	(450,296)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(344,441)	(361,415)	(321,010)	(275,002)	(419,296)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
1965 Sewer System Fund:					
Income before operating transfers	436,326	32,916	38,731	(191,353)	221,422
Operating transfers in (out):					
Capital Contributions	590,609	-	17,653	59,529	-
From general fund	-	179,194	-	50,904	-
	<u>590,609</u>	<u>179,194</u>	<u>17,653</u>	<u>110,433</u>	<u>-</u>
Net income before extraordinary item	1,026,935	212,110	56,384	(80,920)	221,422
Extraordinary loss	-	-	-	-	-
Net income (Loss)	1,026,935	212,110	56,384	(80,920)	221,422
Net Assets, beginning of year	23,024,691	24,051,626	24,263,736	24,320,120	24,239,200
	<u>24,051,626</u>	<u>24,263,736</u>	<u>24,320,120</u>	<u>24,239,200</u>	<u>24,460,622</u>
Projected Net Assets, end of year					

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,964,316	1,997,329	2,004,228	1,518,412	2,040,000
Operating expenses:					
Landfill dumping charges	342,850	371,386	380,763	253,056	372,000
Depreciation	153,640	186,167	220,327	186,241	200,000
Personal services	982,426	1,100,035	1,114,898	833,821	1,199,829
Other	409,982	354,641	361,760	292,367	340,203
Services provided by other funds	97,142	103,290	130,372	90,039	124,676
Total operating expenses	1,986,040	2,115,519	2,208,120	1,655,524	2,236,708
Operating income	(21,724)	(118,190)	(203,892)	(137,112)	(196,708)
Nonoperating revenues (expenses):					
Interest revenues	18,674	3,550	4,346	2,008	-
Miscellaneous revenues	4,153	14,242	28,166	17,069	10,000
Sale of fixed assets	41,227	16,478	2,305	37,512	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	64,054	34,270	34,817	24,478	10,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Income before operating transfers	42,330	(83,920)	(169,075)	(80,523)	(186,708)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	339,457	-	-	186,708
Net income (Loss) before extraordinary item	42,330	255,537	(169,075)	(80,523)	-
Extraordinary loss	-	-	-	-	-
Net income (Loss)	42,330	255,537	(169,075)	(80,523)	-
Net Assets, beginning of year	1,162,299	1,204,629	1,460,166	1,291,091	1,210,568
Net Assets, end of year	1,204,629	1,460,166	1,291,091	1,210,568	1,210,568

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**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, 2012

	Actual 2008	Actual 2009	Actual 2010	Year to Date (June)2011	Budget 2012
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	18,465	14,275	7,112	4,304	16,000
Other	(79,112)	(3,166)	22,673	12,000	-
Total revenues	(60,647)	11,109	29,785	16,304	16,000
Expenditures:					
Current:	3,816	3,367	3,797	2,854	8,000
Excess of revenues over (under) expenditures	(64,463)	7,742	25,988	13,450	8,000
Other financing sources (uses):					
Transfers from General Fund	22,375	25,450	26,500	9,563	12,000
Transfers to General Fund	(19,423)	(9,880)	(8,933)	(3,667)	(20,000)
Transfers from (to) General Fund	2,952	15,570	17,567	5,896	(8,000)
Excess of revenues and other sources over (under) expenditures and other uses	(61,511)	23,312	43,555	19,346	-
Projected fund balance, beginning of year	609,058	547,547	570,859	614,414	633,760
Adjustment for accounting change					
Projected fund balance, end of year	547,547	570,859	614,414	633,760	633,760

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		651,600
Resurfacing:	323,656	<u>323,656</u>
Total General Fund Capital Outlay		<u>975,256</u>
Special Funds Capital Outlay:		
Fire Station		<u>181,779</u>
Corrections Fund		<u>135,000</u>
Resurfacing:		
State Gasoline Tax Fund 4 cent	53,000	53,000
State Gasoline Tax Fund 7 cent	71,000	71,000
Capital Improvement Fund	148,000	148,000
Lee County Road - Maintenance Fund	<u>16,000</u>	<u>16,000</u>
Total Special funds Capital Outlay		<u>423,000</u>
1% Sales Tax Fund:		<u>1,630,000</u>
Capital Projects:		
Fire Station		<u>181,779</u>
Total General Fund and Special Funds Capital Outlay		<u>3,210,035</u>
Total Resurfacing	<u>611,656</u>	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

## Capital outlay:

## Enterprise Funds:

## Electric Utility Fund:

	<u>From Bonds</u>	<u>From Reserves</u>	<u>Capital Outlay</u>
Light and Power/Cable System Facility	8,000,000		8,000,000
Architect Fees for new facility	800,000		800,000
Servers and related software			100,000
System Mapping (GIS), Pole Treatment			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			100,000
Power Factor Test Set			22,000
Servers			50,000
Large Vehicle Refurbish, rebuild and replace, (1)Digger Derrick & (1)Bucket Truck			410,000
Heavy Duty Reel Trailer			25,000
800 Mhz Radios (6)			20,000
3/4 ton Cargo Van			28,000
1/2 ton Extended Cab 4x2			17,000
System Additions			1,800,000
Fiber network	15,000,000		15,000,000
GIS mapping		140,000	140,000
Frederick road Engineering	-	80,000	80,000
	<hr/>	<hr/>	<hr/>
Total electric Utility Fund fixed assets and system expansion	23,800,000	220,000	26,868,000
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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

System Expansion

Capital  
Outlay

706,422

-

Total 1965 Sewer System Fund fixed assets and system expansion

706,422

Solid Waste Collection Fund:

Refuse Truck

200,000

-

Total Solid Waste Collection Fund fixed assets

200,000

Total City of Opelika Capital Outlay

30,984,457

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

**Human Resources Section**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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	
Legislative		
City Clerk/Treasurer	1	
Council Members		5
Other:		
Revenue:		
License and Tax Examiner	1	
Office Assistant	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	
Accounting:		
Accounting Clerk	3	

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Accounting: (continued)		
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 I	1	
Systems Analyst II	1	
Technology Director	1	
City Messenger	1	
Judicial:		
Court Clerk	1	
Court Magistrate	4	
Human Resources Administration:		
Human Resources Clerk	1	
Human Resources Director	1	
Human Resources Specialist	1	

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Planning:		
Planning and Zoning Technician	1	
Assistant Planning Director	1	
Community Development Administrator	1	
Planning Director	1	
Purchasing:		
Administrative Assistant	1	
Buyer	1	
Purchasing Agent	1	
Storekeeper	1	
Custodian	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	
Police Lieutenant	6	

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Officer	58	
Police Records Clerk	3	
Police Sergeant	8	
School Crossing Guard		3
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	

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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 Director		1
Survey Crew Chief		1
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Building Inspector		3
Chief Building Inspector		1
Code Enforcement Officer		1
Customer Service Representative II		2
Grounds Maintenance:	ESG	

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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	
Asst Dir of Pks & Rec Centers		1	
Parks & Rec Arts Coordinator		1	
Parks & Rec Center Supervisor/All Centers		1	
Parks and Recreation Director		1	
Pks & Rec Arts Cntr Assistant		1	
Pks & Rec Covington Area Supv		1	
Pks & Rec Reception/Support Wk		1	
Pks & Rec Springvilla Caretaker		1	
Recreation Center Director		2	
Recreation Support Worker		3	
Special Activities/Public Relations/Communications Coordinator		1	
Tennis Director		1	
Pks & Rec Sportsplex Dir/Progr		2	
Parks & Rec Aquatics Director		1	
Part Time Temporary	Employment Service		
Part Time			1

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Culture and Recreation:		
Parks and Recreation:		
Pks & Rec Youth Athletics/Socc	1	
Pks & Rec Asst Sportsplex Dir	1	
Customer Service Representative I	2	
Customer Service Representative II	1	
Pks & Rec Fitness Director	1	
Pks & Rec Senior Adult Coord	1	
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	274	14

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:			
Electric Utility Fund:			
Accounting Clerk		1	
Electrical Distribution Engineer		2	
General Foreman		1	
GIS Technician	Fiber	1	
Light and Power Director		1	
Manager of Customer Support	Fiber	1	
Manager of Distribution Service		1	
Manager of Fiber Services	Fiber	1	
Office Manager		1	
Storekeeper		1	
Warehouse Manager		1	
Electronics Technician		1	
Journeyman Line Worker		6	
Lead Electronics Technician		1	
Lead Line Worker		6	
Line Supervisor		3	
Line Worker		6	
Meter Reader		2	

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2012**

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Electric Utility Fund:		
Customer Service:		
Billing Customer Account Clerk	1	
Cashier/Customer Service	3	
Utility Business Office Supervisor	1	
Total Electric Utility Fund employees	<hr/>	42

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2012

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>	
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>	<u>          </u>
Total Solid Waste Employees	<u>24</u>	<u>0</u>
Total Enterprise Funds employees	<u>72</u>	<u>0</u>
Total City of Opelika employees	<u><u>346</u></u>	<u><u>14</u></u>