

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

RESOLUTION NO. 282 -2012

ADOPTION OF ANNUAL BUDGET FOR 2012-2013

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, 2012, and ending September 30, 2013, 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, 2012.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the

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

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

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

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

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

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

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

(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for items on the City Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial

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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 18th day of September, 2012.

ATTEST:



R. G. Shuman
City Clerk - Treasurer

9-19-12



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

Attachments:

- A - Capital Outlay Expenditures for 2013
 - Capital Equipment
 - Capital Improvements
 - Capital Projects

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August 1, 2012

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, 2013, 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, the Solid Waste Collection Fund and the Telecommunications 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.

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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.

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2013. 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

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fiscal year ending September 30, 2013, 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 2013 revenue projections. In fact, the process that generated the financial variables has been very unstable over the last four years and the instability is expected to continue at least into 2013. 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. In 2012 we began seeing a small increase in growth of the city government's most significant revenues. The government of the City of Opelika has determined that in general, the best method of projecting revenues for the 2013 Budget Year is to estimate actual fiscal year 2012 revenues and then to use these amounts as the 2013 revenue forecast. In general, a small increase in revenues is expected from fiscal year 2012 to fiscal year 2013.

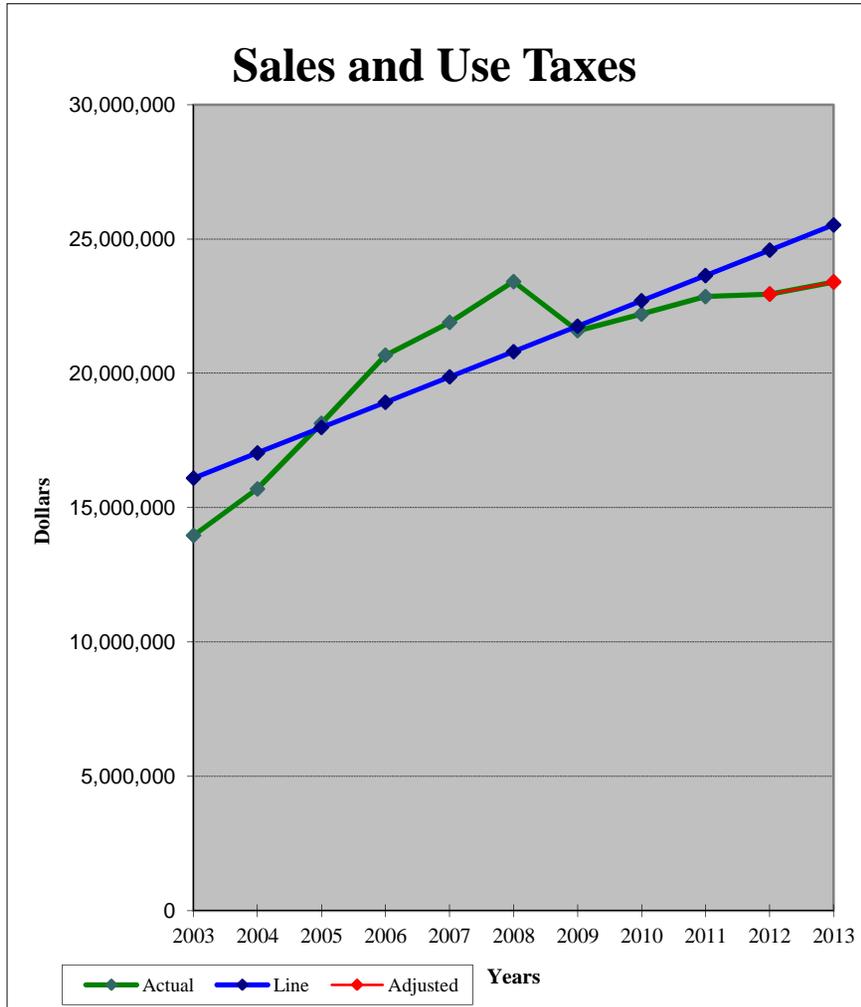
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The sales and use tax revenue forecast for fiscal year ending September 30, 2013, is \$23,400,000. The projection is based on expected sales tax revenues of \$22,950,000 in 2012 with an expected increase of 1.96% to \$23.4 million in 2013. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$2,925,000 in 2013. The 1/2% of 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$357,952 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2013 includes an additional 1% that was enacted in August of 2011. The 1% Sales Tax Increase is used to fund debt service for a new high school and other infrastructure projects.

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Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2003	13,964,673	16,096,688	
2004	15,703,000	17,039,605	12.45%
2005	18,141,775	17,982,522	15.53%
2006	20,671,973	18,925,439	13.95%
2007	21,890,952	19,868,356	5.90%
2008	23,418,387	20,811,273	6.98%
2009	21,588,173	21,754,191	-7.82%
2010	22,208,636	22,697,108	2.87%
2011	22,860,579	23,640,025	2.94%
2012 *	22,950,000	24,582,942	0.39%
2013	23,400,000	25,525,859	1.96%
Less: Manual Adjustment			
2013		-2,125,859	
Projection			23,400,000
Projection rounded			23,400,000
Previous year's projection			22,500,000
Percent increase (decrease) from previous year's projection			4.00%

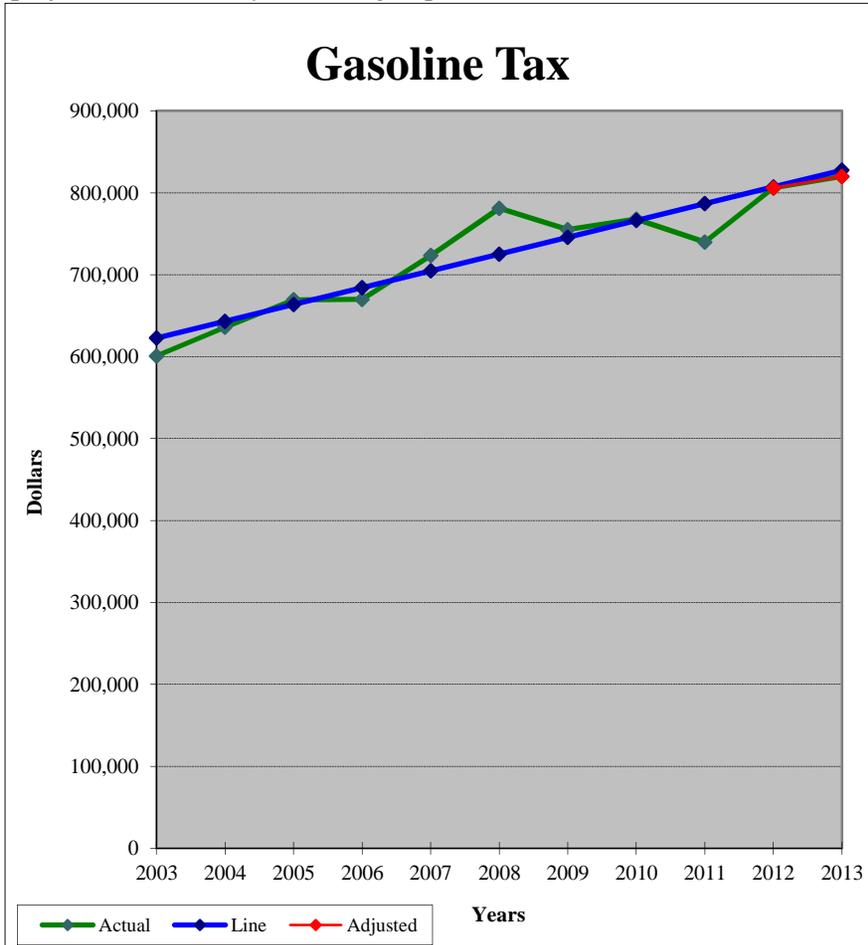
** Original data adjusted for tax rate change in 2003 and 2011
 * Revised Sales and use tax projection based on June 2012.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2013, is \$820,000. This is a 1.74% increase from the expected 2012 Gasoline Tax revenue.



Year	Gasoline Tax Actual	Linear Regression Line	Gasoline Tax Actual % Increase
2003	600,637	622,697	
2004	635,961	643,184	5.88%
2005	669,355	663,672	5.25%
2006	669,924	684,160	0.09%
2007	723,393	704,647	7.98%
2008	781,029	725,135	7.97%
2009	754,950	745,622	-3.34%
2010	767,824	766,110	1.71%
2011	739,836	786,597	-3.65%
2012 *	806,000	807,085	8.94%
2013	820,000	827,573	2.68%
Less: Manual Adjustment			
2013		-7,573	
2013			1.74%
Projection			820,000
Projection rounded to nearest thousand			820,000
Previous year's projection			733,000
Percent increase or -decrease from previous year's projection			11.87%

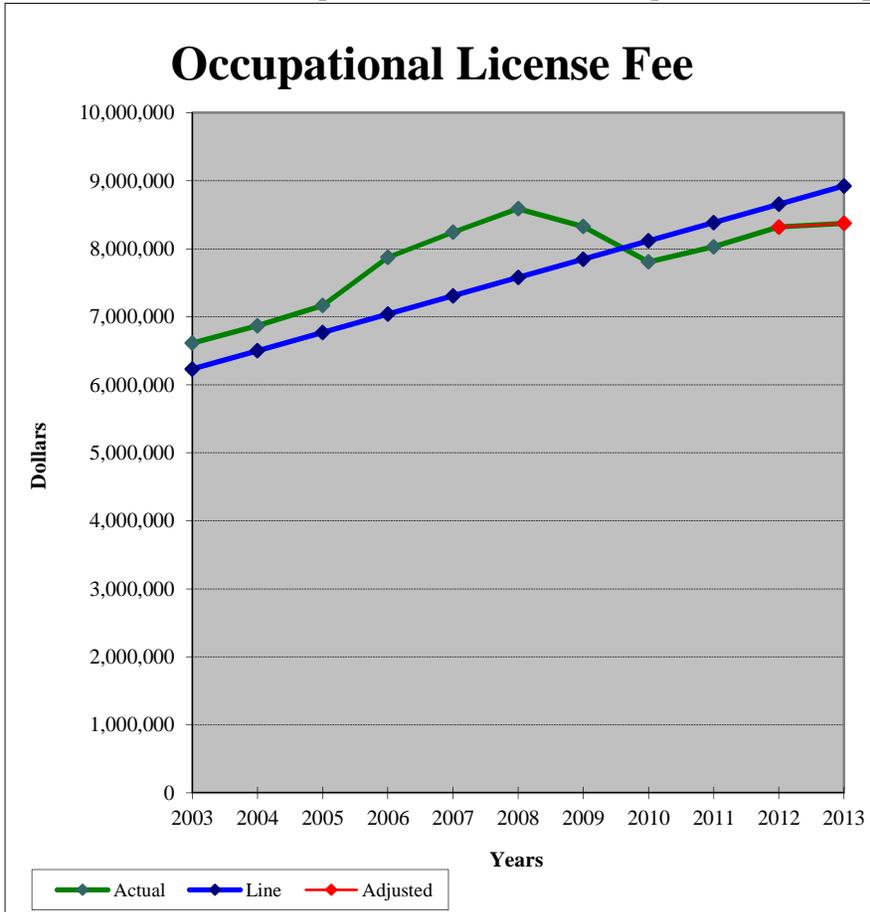
* Revised Gasoline tax projection based on June 2012

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2013, is 8,375,000 This is a .66% percent increase from the expected 2012 Occupational License Fee.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2003	6,613,080	6,231,648	
2004	6,868,497	6,501,011	3.86%
2005	7,166,522	6,770,374	4.34%
2006	7,874,160	7,039,737	9.87%
2007	8,243,007	7,309,100	4.68%
2008	8,589,125	7,578,463	4.20%
2009	8,328,026	7,847,827	-3.04%
2010	7,806,686	8,117,190	-6.26%
2011	8,028,982	8,386,553	2.85%
2012 *	8,320,000	8,655,916	3.62%
2013	8,375,000	8,925,279	7.27%
Less: Manual Adjustment		-550,279	
2013		8,375,000	0.66%
Projection			8,375,000
Projection rounded to nearest thousand			8,375,000
Previous year's projection			8,000,000
Percent increase or -decrease from previous year's projection			4.69%

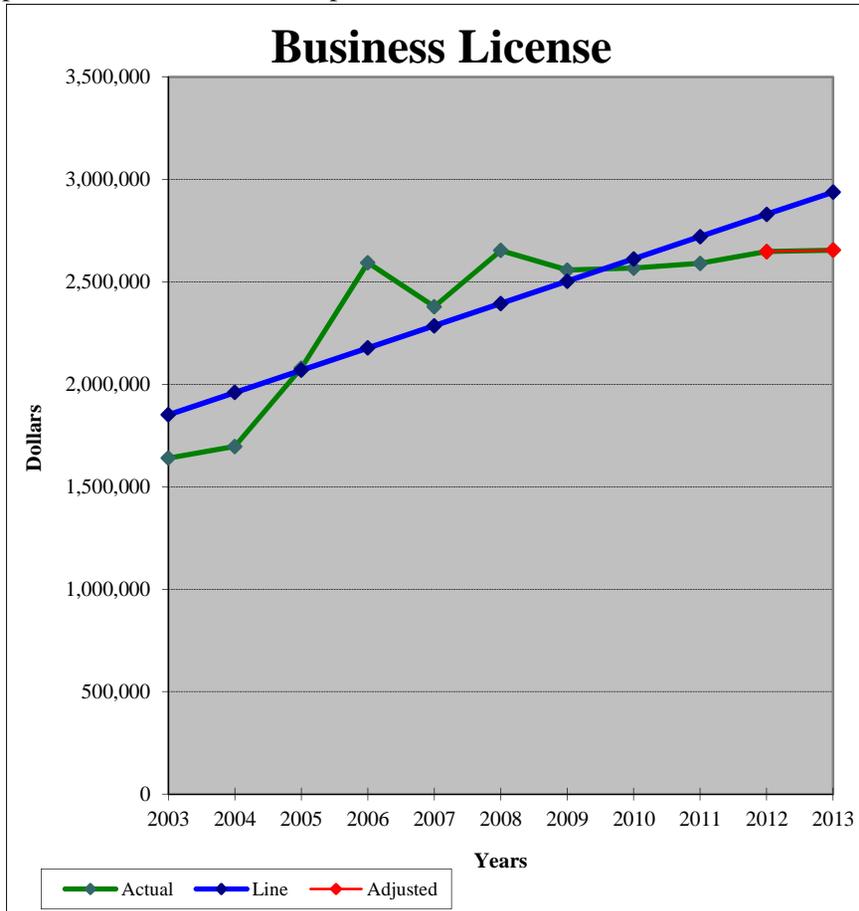
* Revised Occupation fee projection based on June 2012.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2013, is 2,655,000. This is a .26% percent increase over the expected 2012 Business License revenue.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2003	1,640,166	1,851,420	
2004	1,696,526	1,960,115	3.44%
2005	2,078,943	2,068,809	22.54%
2006	2,593,741	2,177,503	24.76%
2007	2,379,095	2,286,198	-8.28%
2008	2,653,764	2,394,892	11.55%
2009	2,557,723	2,503,586	-3.62%
2010	2,567,296	2,612,281	0.37%
2011	2,590,194	2,720,975	0.89%
2012 *	2,648,000	2,829,669	2.23%
2013	2,655,000	2,938,364	10.97%
Less: Manual Adjustment		-283,364	
2013		2,655,000	0.26%
Projection			2,655,000
Projection rounded to nearest thousand			2,655,000
Previous year's projection			2,571,000
Percent increase or -decrease from previous year's projection			3.27%

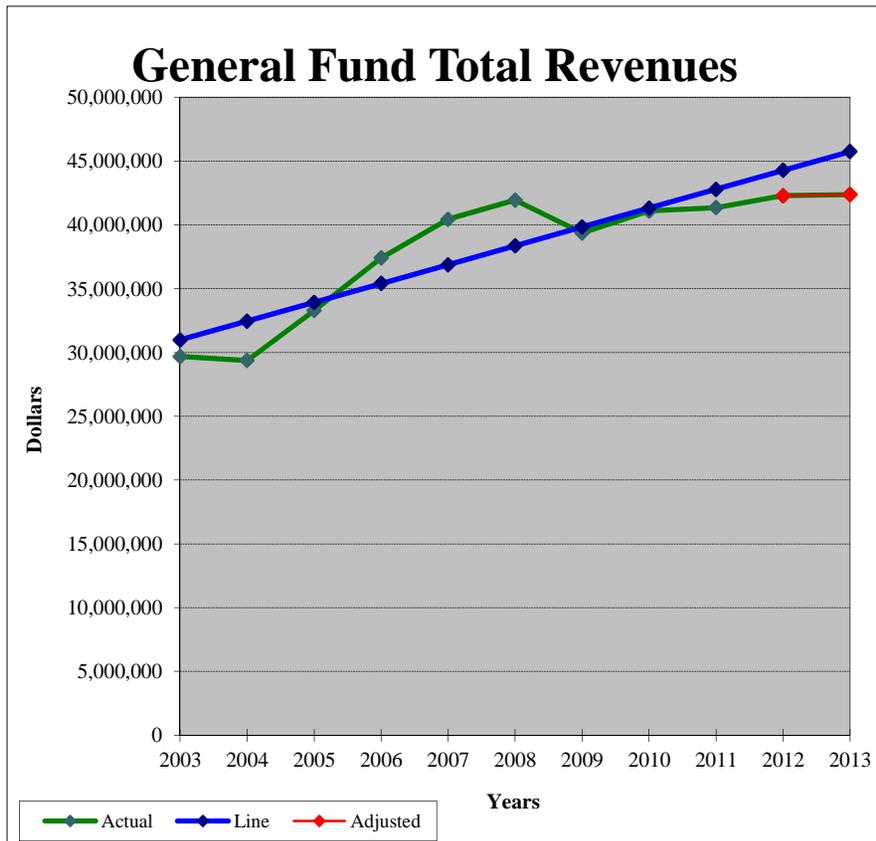
* Revised Business License projection based on June 2012

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Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2011, actual amounts and/or the fiscal year ending September 30, 2012, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2012, is 42,380,000. This is a .22 percent increase over the expected 2012 revenue projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2003	29,686,718	30,980,803	
2004	29,369,872	32,457,264	-1.07%
2005	33,290,437	33,933,427	13.35%
2006	37,415,243	35,410,185	12.39%
2007	40,447,286	36,866,646	8.10%
2008	41,940,395	38,363,106	3.69%
2009	39,373,875	39,839,567	-6.12%
2010	41,087,890	41,316,027	4.35%
2011	41,352,043	42,792,488	0.64%
2012 *	42,285,000	44,268,949	2.26%
2013	42,380,000	45,745,409	0.22%
Less: Manual Adjustment			
2013		-3,365,409	
Projection			42,380,000
Projection rounded to nearest thousand			42,380,000
Previous year's projection			41,018,000
Percent increase or -decrease			3.32%

* Revised Total Revenue projection based on June 2011.

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

	2011-2012 Revised <u>Forecast</u>	2011-2012 <u>Forecast</u>	2012-2013 <u>Forecast</u>	2012-2013 <u>Regression</u>	2012-2013 <u>Difference</u>
Total revenues excluding interest	40,982,750	40,934,000	42,381,000	45,745,409	3,364,409
Interest revenue	179,000	179,000	107,000	107,000	-
	<u>41,161,750</u>	<u>41,113,000</u>	<u>42,488,000</u>	<u>45,852,409</u>	<u>3,364,409</u>
2012-2013 percentage difference in actual forecast and the regression analysis					<u>7.92%</u>
2012-2013 total revenue forecast including interest					42,488,000
2011-2012 total revenue forecast including interest					<u>41,113,000</u>
2011-2012 revised total revenue forecast including interest					<u>41,161,750</u>
Percent increase or -decrease over the previous year's forecast					<u>3.34%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>3.22%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2013, is \$54,000. This year's projection is 1.9% more than last year's projection. This projection is based on actual revenues of \$58,236, and \$57,337 in fiscal years 2010 and 2011 respectively, along with the 2012 expected revenue of \$54,000. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2013, is \$74,000. This is a 4.2% increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 74,546 and 73,602, in fiscal years 2010 and 2011 respectively.

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The Alabama Trust Fund projection for the fiscal year ending September 30, 2013, is \$191,000. This is an increase from last year's projection. This projection is based on actual revenues of \$149,165 and 224,928, in fiscal years 2011 and 2012.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2013, is \$0. This is a \$16,000 decrease from the previous year's projection. This projection is based on actual interest revenues which have continued to decline for the last four years. To maintain the fund principal, interest earnings will not be spent this year.

The Electric Utility Fund (Opelika Power Services) electric sales projection for September 30, 2013, is based on three year average Kwh sales and purchases. Sales and Purchase cost iper Kwh are based on 2012 actual revenue and cost. The expected power cost adjustment is also based on these Kwh projections.

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

	Budget <u>2013</u>	YTD <u>2012</u>	Actual <u>2011</u>	Actual <u>2010</u>	Actual <u>2009</u>
Electric charges for services	36,709,000	24,474,462	34,739,441	33,722,715	32,875,706
Cost of Power purchased	<u>26,607,000</u>	<u>16,428,192</u>	<u>25,316,427</u>	<u>23,171,982</u>	<u>23,173,177</u>
Electric charges in excess of power purchased	<u>10,102,000</u>	<u>8,046,270</u>	<u>9,423,014</u>	<u>10,550,733</u>	<u>9,702,529</u>
 Cost of power purchased as a percent of electric charges for services	 <u>72.48%</u>	 <u>67.12%</u>	 <u>72.88%</u>	 <u>68.71%</u>	 <u>70.49%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2013, is \$3,508,000. This projection is an increase of 2% over the 2012 budget. The 2013 projection includes \$145,000 for sewer assessment fees, \$13,000 for industrial sewer charges and \$3,350,000 for sewer

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service charges.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2013, is \$2,043,000. This projection is based on Solid Waste Collection Fund service charges through June 2012.

In 2013 the Telecommunications Fund includes budgeted revenue for the first time. The budget revenue for telecommunications in 2013 includes cable revenue of \$150,000, Internet revenue of \$100,000, Telephone revenue of \$45,000 and Business revenue of \$90,000.

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.

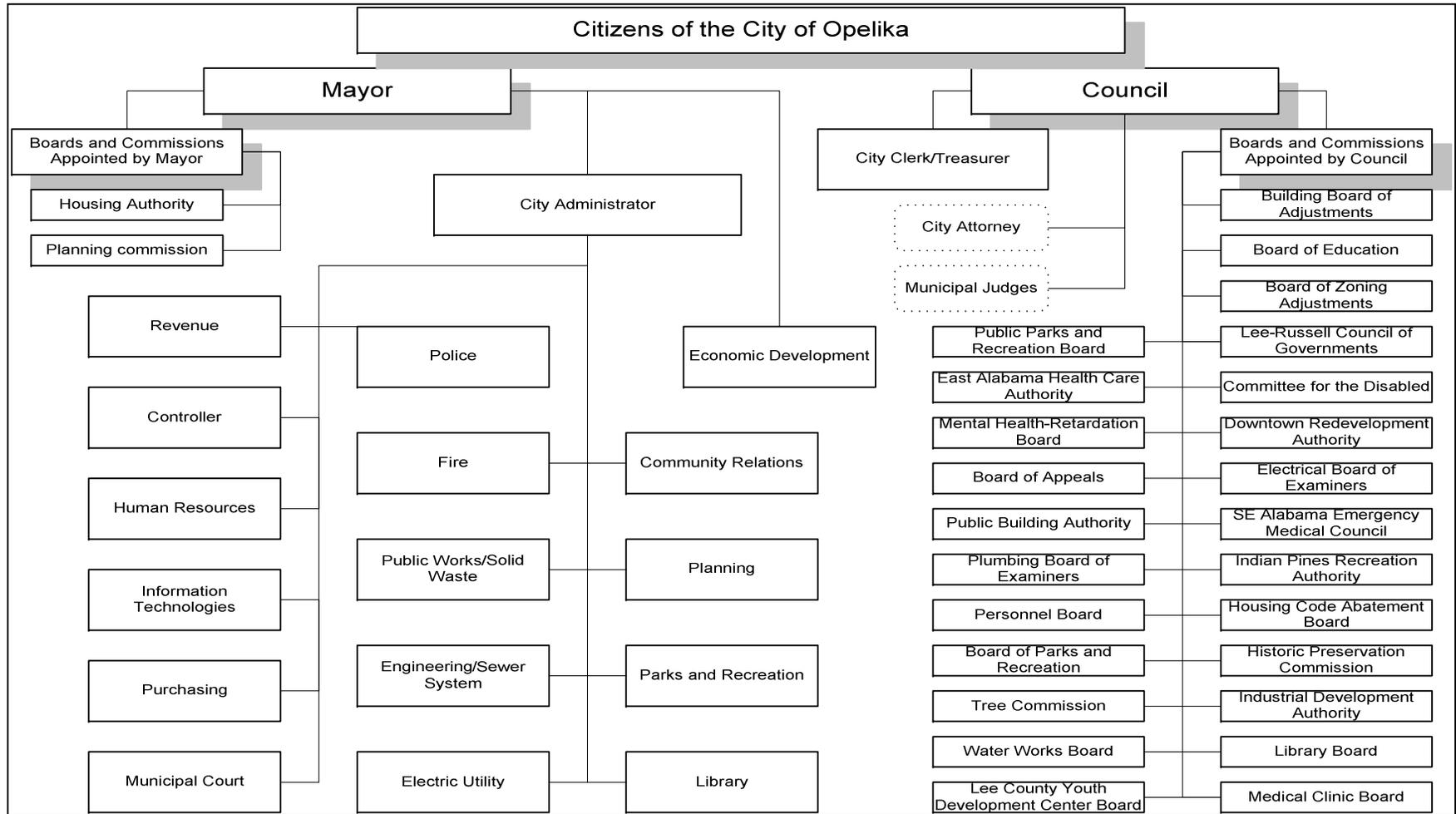
Sincerely,

Robert M Price, CPA
Controller

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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
Chief Technology Officer
Human Resources Director
Planning Director
Purchasing Agent
Chief of Police
Fire Chief
City Engineer
Library Director
Parks and Recreation Director
Opelika Power Services Director
Economic Development director
Community Relations Officer

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
Stephen N Dawe
Lisa McLeod
Gerald E. Kelley
Shirley Washington
Thomas R. Mangham
Gene T Adkins
Walter C. Dorsey
Susan M. Delmas
Samuel S Bailey, Jr.
Steven Harman
Lori B Huguley
Jan H. Gunter

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Budget Section

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	42,473,000	6,876,638	-	42,645,000	91,994,638
Non-operating revenues				616,250	616,250
Other financing sources	<u>2,782,699</u>	<u>3,968,500</u>	<u>-</u>	<u>313,773</u>	<u>7,064,972</u>
 Total revenues	 <u>45,255,699</u>	 <u>10,845,138</u>	 <u>-</u>	 <u>43,575,023</u>	 <u>99,675,860</u>
 Departmental expenditures	 28,220,961	 638,392	 -	 40,420,072	 69,279,425
Appropriations	4,286,389	5,138,752			9,425,141
Capital outlay	959,953	2,285,500	-		3,245,453
Debt service	7,616,123				7,616,123
Non-operating expenses				2,092,706	2,092,706
Transfers-out	<u>4,172,273</u>	<u>2,782,494</u>	<u>-</u>	<u>2,484,699</u>	<u>9,439,466</u>
 Total expenditures	 <u>45,255,699</u>	 <u>10,845,138</u>	 <u>-</u>	 <u>44,997,477</u>	 <u>101,098,314</u>
 Total revenues over (under) total expenditures	 -	 -	 -	 (1,422,454)	 (1,422,454)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

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

Adjustments to obtain estimated funds flow:

Add:				
Depreciation			3,425,000	3,425,000
Debt Proceeds			19,604,812	19,604,812
Subtract:				
Fixed Assets			13,236,667	13,236,667
System Expansion			9,261,739	9,261,739
Debt principal payments			445,000	445,000
Projected increase or (decrease) in funds	-	-	-	(1,336,048)
Projected fund balance, beginning of year	25,964,085	8,816,020	58,995,522	38,608,763
Projected fund balance, end of year	25,964,085	8,816,020	58,995,522	37,272,715

* 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, 2013

Governmental Fund Types

	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
--	--------------	-----------------	------------------	-----------------------	------------

Less: Fund balance non-spendable/restricted/committed/assigned/encumbered:

					-
					-
Encumbered for future expenditures	4,470,372	844,185	817,577	17,872,832	24,004,966
Fund balance other than unassigned	5,785,580	7,971,835	58,177,945	-	71,935,360
Unassigned fund balance, end of year	15,708,133	-	(0)	19,399,883	35,108,016

The City Council desires that a minimum level of Unassigned Fund Balance be maintained at an amount equal to ten percent of budgeted revenues for the General Fund and the Proprietary Fund Types

	4,525,570	-	-	4,264,500	8,790,070
--	-----------	---	---	-----------	-----------

	11,182,563	-	(0)	15,135,383	26,317,946
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* 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, 2013

Computation of estimated funds available:
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Telecom Fund	Proprietary Fund type
Cash	37,219,800	1,276,579	229,328	-	38,725,707
Accounts Receivable	3,107,395	284,326	89,719	-	3,481,440
Due from other funds	-	298,429	-	-	298,429
Total	<u>40,327,195</u>	<u>1,859,334</u>	<u>319,047</u>	<u>-</u>	<u>42,505,576</u>
Accounts payable	2,501,707	2,891	3,290	520	2,508,408
Due to other funds	1,550	-	1,675	-	3,225
Due to other governments	-	-	-	-	-
Accrued payroll	134,321	-	118,466	-	252,787
Bonds payable - current	-	545,000	-	-	545,000
Interest payable	475,112	111,349	-	932	587,393
Total	<u>3,112,690</u>	<u>659,240</u>	<u>123,431</u>	<u>1,452</u>	<u>3,896,813</u>
Estimated funds available	37,214,505	1,200,094	195,616	(1,452)	38,608,763
Reserves and encumbrances, estimated	<u>17,146,839</u>	<u>522,788</u>	<u>201</u>	<u>203,004</u>	<u>17,872,832</u>
Estimated undesignated funds available	<u>20,067,666</u>	<u>677,306</u>	<u>195,415</u>	<u>(204,456)</u>	<u>20,735,931</u>
Ten percent of projected revenues	<u>3,670,900</u>	<u>350,800</u>	<u>204,300</u>	<u>38,500</u>	<u>4,264,500</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, 2013

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Annual Budget
Fiscal year ending September 30, 2013

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, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	16,191,130	16,656,477	17,709,146	17,291,325	23,400,000
Property:					
Property	3,144,550	3,114,998	3,058,746	2,885,893	3,000,000
Payments in lieu of taxes	8,268	11,274	3,404	-	5,000
	<u>3,152,818</u>	<u>3,126,272</u>	<u>3,062,150</u>	<u>2,885,893</u>	<u>3,005,000</u>
Other:					
Gasoline	754,948	767,825	739,836	597,140	819,000
Cigarette	97,133	104,682	97,401	75,234	99,000
Wine	21,786	23,574	24,443	19,182	25,000
Rental	515,313	642,330	417,000	283,482	464,000
	<u>1,389,180</u>	<u>1,538,411</u>	<u>1,278,680</u>	<u>975,038</u>	<u>1,407,000</u>
Total taxes	<u>20,733,128</u>	<u>21,321,160</u>	<u>22,049,976</u>	<u>21,152,256</u>	<u>27,812,000</u>
Special assessments:	<u>13,464</u>	<u>11,997</u>	<u>19,213</u>	<u>36,097</u>	<u>10,000</u>
Licenses and permits:					
Occupational	<u>8,328,026</u>	<u>7,806,686</u>	<u>8,028,982</u>	<u>6,209,612</u>	<u>8,375,000</u>
Business:					
General	2,557,723	2,567,296	2,590,194	2,559,820	2,655,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Lodging	459,597	480,880	487,602	429,267	499,000
Franchise fee	93,914	92,537	95,934	78,444	79,000
	<u>3,111,234</u>	<u>3,140,713</u>	<u>3,173,730</u>	<u>3,067,531</u>	<u>3,233,000</u>
Telecommunication fees	-	2,000	14,000	22,000	6,000
Permits and inspections	324,853	373,606	267,562	281,544	270,000
	<u>324,853</u>	<u>375,606</u>	<u>281,562</u>	<u>303,544</u>	<u>276,000</u>
Total licenses and permits	<u>11,764,113</u>	<u>11,323,005</u>	<u>11,484,274</u>	<u>9,580,687</u>	<u>11,884,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	89,105	100,604	97,813	74,424	97,000
Shared state revenue:					
Bank excise tax	122,308	20,923	17,544	-	17,000
Business privilege tax	69,168	69,687	70,210	70,736	69,000
State asset forfeiture	17,989	30,030	20,833	1,825	-
Share of liquor tax profits	81,713	85,749	81,700	81,439	92,000
	<u>291,178</u>	<u>206,389</u>	<u>190,287</u>	<u>154,000</u>	<u>178,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	805	28,873	28,872	29,000
Other:					
Federal	-	4,927			
State	25,862	33,534	62,857	20,339	-
Lee County	38,750	172,861	50,000	35,000	40,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
	64,612	211,322	112,857	55,339	40,000
Total intergovernmental revenue	444,895	519,120	429,830	312,635	344,000
Charges for services:					
General Government:					
Other	23,996	23,932	21,826	19,425	21,000
Public safety:					
Board of Education	12,000	12,272	12,000	855	12,000
Housing Authority	87,500	70,000	70,000	52,500	70,000
Auburn University			59,493	32,472	-
Water Works Board	20,628	20,960	21,666	21,991	21,000
Other Governments	103,320	87,970	20,955	5,564	-
Towing, firecalls, Training, EMS	2,250	2,457	1,438	642	-
	225,698	193,659	185,552	114,024	103,000
Public Works:					
Clearing and grading - other	49,322	81,688	73,374	64,412	59,000
Health:					
Graves and monuments	109,700	110,650	95,500	85,650	103,000
Evergreen Cemetery	-	2,788	5,069	4,081	-
	109,700	113,438	100,569	89,731	103,000
Culture and recreation:					
Entry fees and concessions	378,630	1,326,826	1,327,379	971,956	1,413,000
Total charges for service	787,346	1,739,543	1,708,700	1,259,548	1,699,000

City of Opelika

Annual Budget

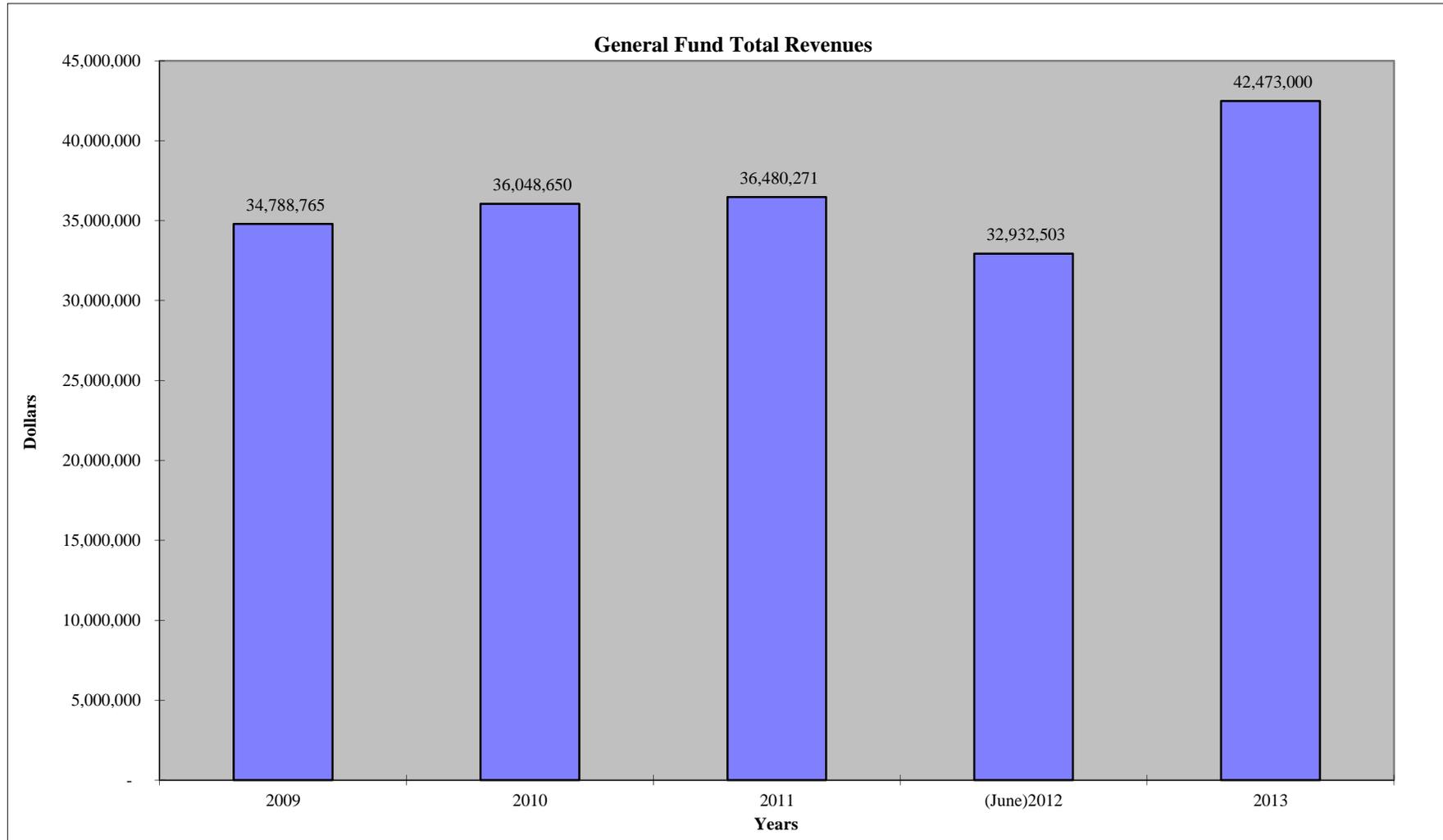
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Fines and forfeits:					
Public safety:					
Fines and costs	589,107	460,223	447,719	341,205	465,000
Culture and recreation:					
Fines	31,140	40,167	36,350	25,944	-
Total fines and forfeits	620,247	500,390	484,069	367,149	465,000
Miscellaneous revenues:					
Interest earnings	196,764	301,689	137,927	77,710	107,000
Other:					
Rental income	65,686	67,001	56,728	34,913	57,000
Contributions	47,414	22,017	21,037	15,311	-
Insurance Claims	-	1,360	1,879	504	-
Cemetery lots	101,800	106,000	58,280	57,500	73,000
Miscellaneous	13,908	135,368	28,358	38,193	22,000
Total miscellaneous revenues	425,572	633,435	304,209	224,131	259,000
Total revenues	34,788,765	36,048,650	36,480,271	32,932,503	42,473,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013



City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	138,161	141,140	120,191	91,337	132,520
Other	34,423	35,343	51,490	39,229	277,170
Total mayor	<u>172,584</u>	<u>176,483</u>	<u>171,681</u>	<u>130,566</u>	<u>409,690</u>
Administration:					
Personal services	209,561	214,525	220,686	163,972	146,279
Other	400,635	246,898	306,642	177,373	245,520
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	-
Total administration	<u>608,996</u>	<u>460,223</u>	<u>526,128</u>	<u>340,445</u>	<u>391,799</u>
Legislative - City Clerk:					
Personal services	170,965	173,804	176,018	129,284	182,216
Other	174,718	188,877	176,518	139,761	282,370
Services provided to other funds	-	-	-	-	-
Total legislative	<u>345,683</u>	<u>362,681</u>	<u>352,536</u>	<u>269,045</u>	<u>464,586</u>
Other:					
Revenue:					
Personal services	474,309	455,636	501,264	176,322	253,435
Other	143,020	127,839	136,525	31,872	45,468

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Services provided other funds	(379,927)	(395,458)	(380,500)	-	-
	<u>237,402</u>	<u>188,017</u>	<u>257,289</u>	<u>208,194</u>	<u>298,903</u>
Accounting:					
Personal services	343,541	357,263	362,801	258,651	367,896
Other	77,252	56,599	64,005	52,525	82,850
Services provided other funds	(98,559)	(101,901)	(95,039)	(74,743)	(90,909)
	<u>322,234</u>	<u>311,961</u>	<u>331,767</u>	<u>236,433</u>	<u>359,837</u>
Information Technologies:					
Personal services	408,827	433,660	468,724	346,341	601,128
Other	454,736	526,137	547,716	475,758	685,749
Services provided other funds	(179,668)	(187,292)	(193,305)	(125,889)	(208,610)
	<u>683,895</u>	<u>772,505</u>	<u>823,135</u>	<u>696,210</u>	<u>1,078,267</u>
Judicial:					
Personal services	213,249	209,118	225,679	171,285	246,507
Other	208,567	204,201	135,373	102,080	152,180
	<u>421,816</u>	<u>413,319</u>	<u>361,052</u>	<u>273,365</u>	<u>398,687</u>
Human Resources administration:					
Personal services	222,818	197,222	188,945	141,860	202,627
Other	68,126	116,698	156,598	66,956	112,800
	<u>290,944</u>	<u>313,920</u>	<u>345,543</u>	<u>208,816</u>	<u>315,427</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

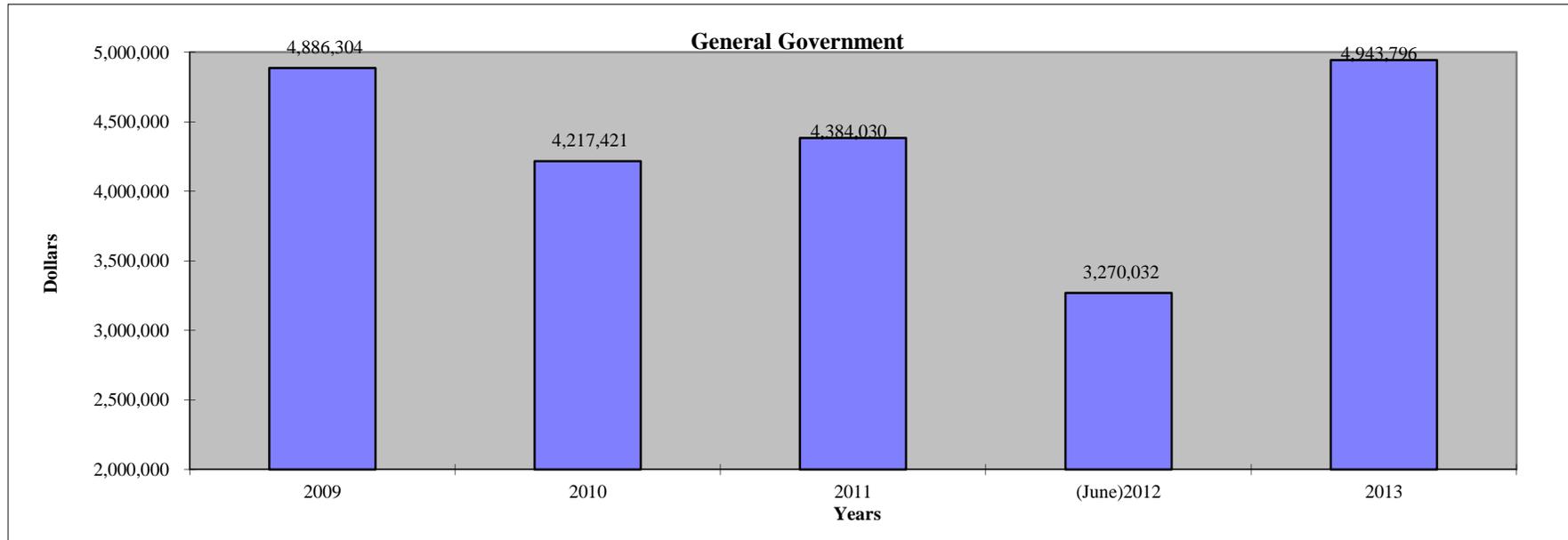
	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Planning:					
Personal services	300,203	305,208	307,004	235,752	286,635
Other	58,319	63,042	67,924	39,353	45,938
Services provided to other fund	-	-	-	-	-
	<u>358,522</u>	<u>368,250</u>	<u>374,928</u>	<u>275,105</u>	<u>332,573</u>
Purchasing:					
Personal services	238,798	239,772	240,566	174,686	293,171
Other	10,497	8,460	9,495	6,210	21,730
Services provided to other fund	(8,574)	(23,458)	(24,415)	(47,376)	(68,314)
	<u>240,721</u>	<u>224,774</u>	<u>225,646</u>	<u>133,520</u>	<u>246,587</u>
Community Relations:					
Personal services	62,727	64,115	65,689	49,219	70,340
Other	40,428	40,552	53,259	25,889	72,200
	<u>103,155</u>	<u>104,667</u>	<u>118,948</u>	<u>75,108</u>	<u>142,540</u>
Nondepartmental:					
Auburn-Opelika Airport	623,302	152,021	142,227	129,342	130,000
Lee County Area Council of Governments	108,400	108,400	108,400	81,300	128,400
Opelika Chamber of Commerce	70,000	70,000	70,000	58,333	70,000
Opelika Industrial Development Authority	125,000	125,000	125,000	104,167	125,000
Lee County Extension Service	10,000	10,000	10,000	8,333	10,000
Main Street, Inc.	21,000	15,000	15,000	11,250	15,000
Downtown Redevelopment Authority	-	4,500	4,500	-	4,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Nondepartmental: (continued)					
Envision Opelika	19,500	10,000	5,000	14,500	12,000
Other	123,150	25,700	15,250	16,000	10,000
	<u>1,100,352</u>	<u>520,621</u>	<u>495,377</u>	<u>423,225</u>	<u>504,900</u>
 Total other	 <u>3,759,041</u>	 <u>3,218,034</u>	 <u>3,333,685</u>	 <u>2,529,976</u>	 <u>3,677,721</u>
 Total general government	 <u>4,886,304</u>	 <u>4,217,421</u>	 <u>4,384,030</u>	 <u>3,270,032</u>	 <u>4,943,796</u>



City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

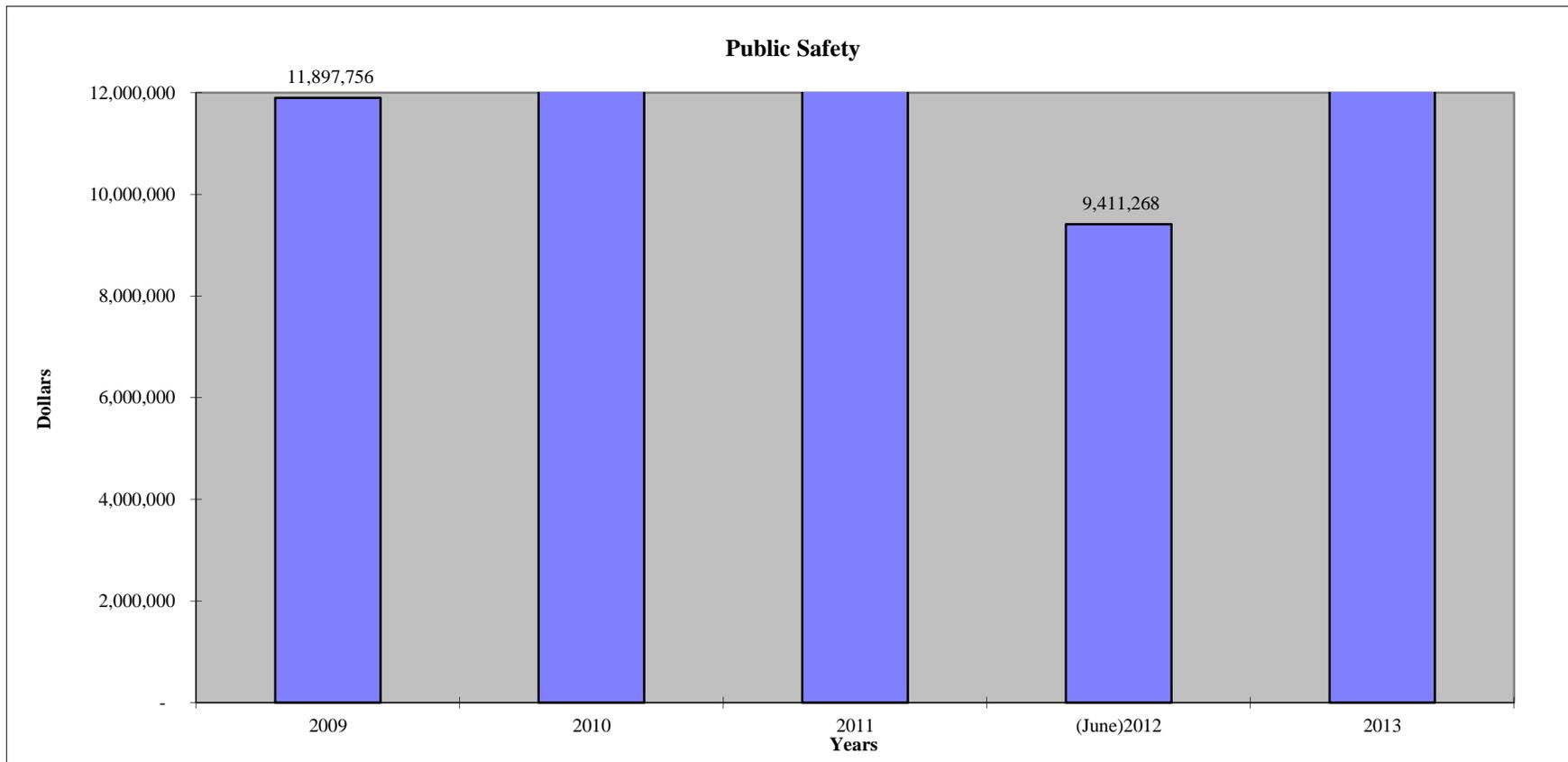
	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Public safety:					
Police:					
Personal services	5,717,036	5,743,659	5,846,482	4,465,953	6,490,205
Other	1,486,917	1,537,159	1,750,848	1,262,192	1,841,415
Services provided other funds	-	-	-	-	-
Total police	<u>7,203,953</u>	<u>7,280,818</u>	<u>7,597,330</u>	<u>5,728,145</u>	<u>8,331,620</u>
Fire:					
Personal services	3,949,413	4,075,517	4,076,560	3,082,668	4,324,518
Other	410,164	445,205	444,833	336,848	512,175
Total fire	<u>4,359,577</u>	<u>4,520,722</u>	<u>4,521,393</u>	<u>3,419,516</u>	<u>4,836,693</u>
Other:					
Nondepartmental:					
National Guard	1,000	500	1,000	750	1,000
Juvenile Court	10,000	15,000	15,000	11,250	15,000
Lee County Emergency Mgt	31,500	31,500	46,000	34,500	41,000
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	2,250	1,586	-	-	-
Total other	<u>334,226</u>	<u>338,062</u>	<u>351,476</u>	<u>263,607</u>	<u>346,476</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Total public safety	11,897,756	12,139,602	12,470,199	9,411,268	13,514,789



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City of Opelika
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Fiscal year ending September 30, 2013

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Public Works:					
Highways and streets:					
Personal services	7,946	5,238	5,389	3,841	9,035
Other	922,813	974,928	989,088	757,026	1,023,530
	<u>930,759</u>	<u>980,166</u>	<u>994,477</u>	<u>760,867</u>	<u>1,032,565</u>
Engineering:					
Personal services	410,197	415,680	339,273	250,504	356,532
Other	116,789	118,869	157,776	47,686	80,200
Services provided to other funds	-	-	-	-	-
	<u>526,986</u>	<u>534,549</u>	<u>497,049</u>	<u>298,190</u>	<u>436,732</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	315,005	317,611	315,273	235,377	342,616
Services provided other funds	-	-	-	-	-
	<u>315,005</u>	<u>317,611</u>	<u>315,273</u>	<u>235,377</u>	<u>342,616</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	195,832	177,710	181,657	145,318	185,126
	<u>195,832</u>	<u>177,710</u>	<u>181,657</u>	<u>145,318</u>	<u>185,126</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

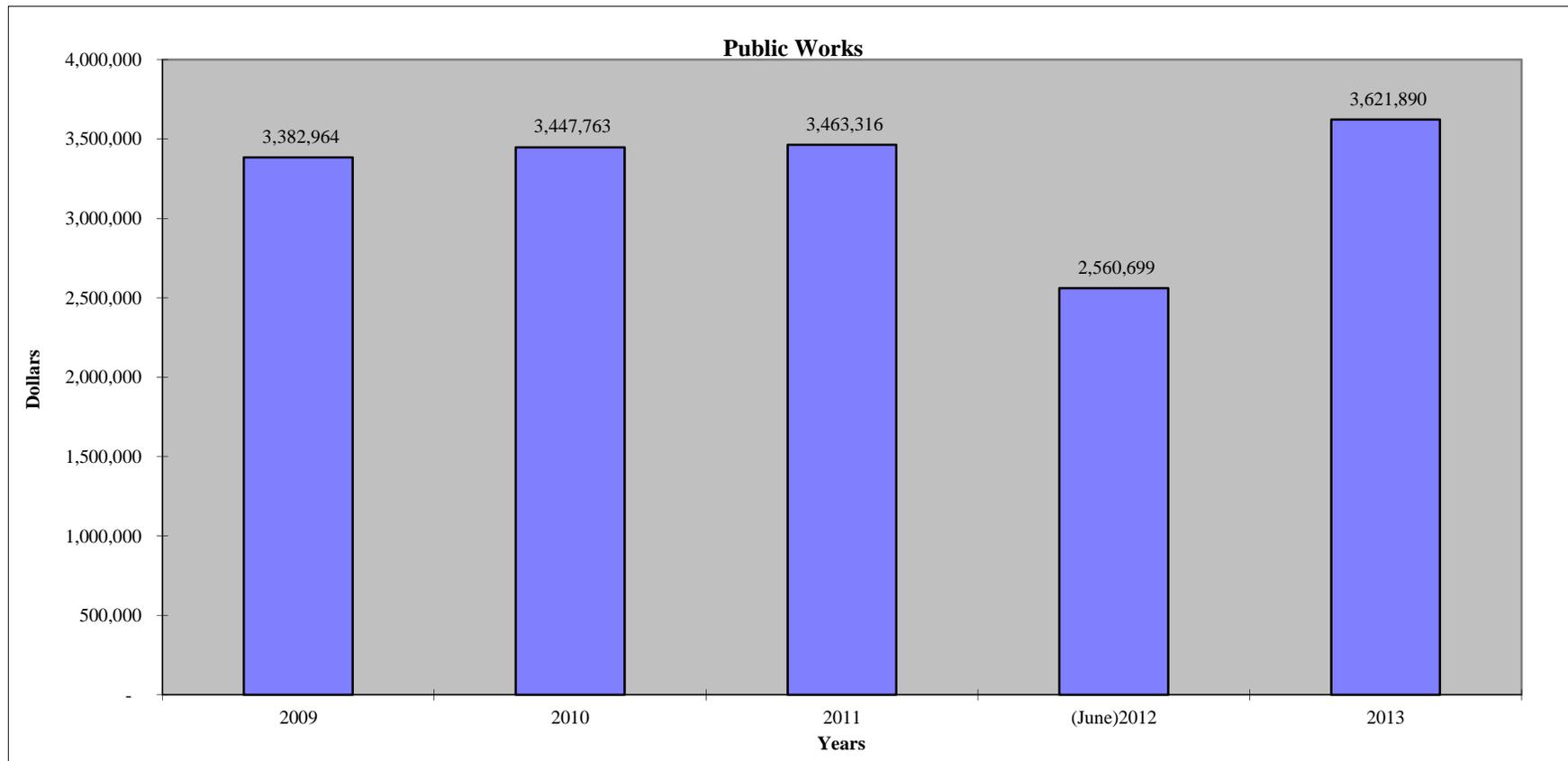
	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Automotive shop:					
Personal services	-	-	-	-	-
Other	296,795	304,166	304,723	241,014	333,824
	<u>296,795</u>	<u>304,166</u>	<u>304,723</u>	<u>241,014</u>	<u>333,824</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	468,731	472,422	502,491	374,936	507,442
Services provided other funds	-	-	-	-	-
	<u>468,731</u>	<u>472,422</u>	<u>502,491</u>	<u>374,936</u>	<u>507,442</u>
Building maintenance:					
Personal services	3,889	3,744	3,744	2,808	3,744
Other	293,331	292,881	283,974	225,089	306,539
	<u>297,220</u>	<u>296,625</u>	<u>287,718</u>	<u>227,897</u>	<u>310,283</u>
Inspection:					
Personal services	334,141	344,102	354,458	256,097	404,942
Other	17,495	20,412	25,470	21,003	68,360
	<u>351,636</u>	<u>364,514</u>	<u>379,928</u>	<u>277,100</u>	<u>473,302</u>
Total other	<u>1,925,219</u>	<u>1,933,048</u>	<u>1,971,790</u>	<u>1,501,642</u>	<u>2,152,593</u>

City of Opelika

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Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Total public works	3,382,964	3,447,763	3,463,316	2,560,699	3,621,890



City of Opelika

Annual Budget

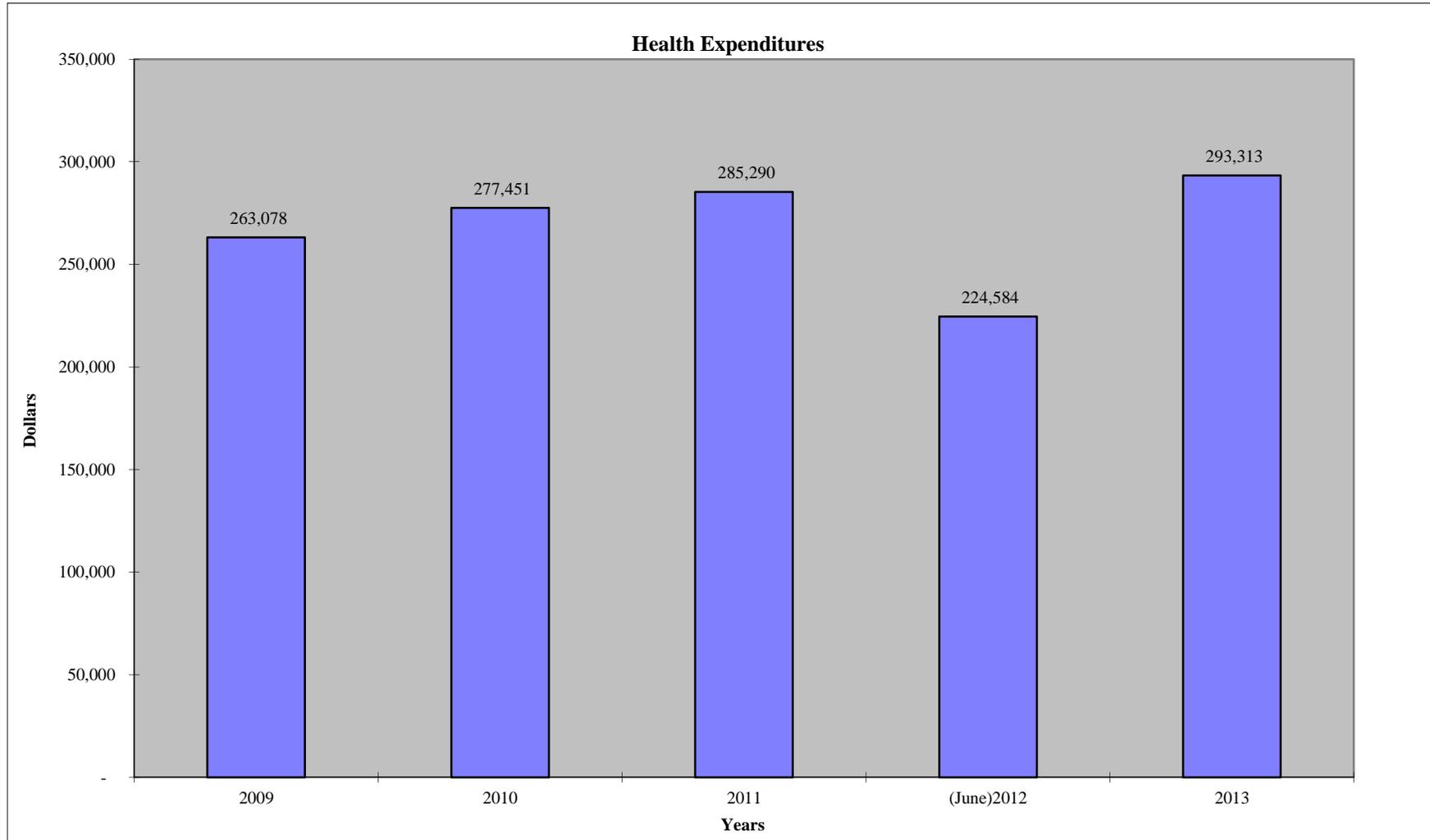
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Health:					
Animal control:					
Personal services	45,817	48,353	48,559	36,560	52,100
Other	3,960	3,837	4,705	4,286	8,700
	<u>49,777</u>	<u>52,190</u>	<u>53,264</u>	<u>40,846</u>	<u>60,800</u>
Other:					
Nondepartmental:					
Public health	46,800	46,800	46,800	39,000	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	53,101	63,161	67,126	55,938	75,413
Sickle Cell	1,500	1,500	1,500	1,250	1,500
Child care alliance	4,800	1,800	1,800	1,800	1,800
Red Cross	-	10,000	10,000	7,500	10,000
Other	10,100	5,000	7,800	5,000	-
	<u>213,301</u>	<u>225,261</u>	<u>232,026</u>	<u>183,738</u>	<u>232,513</u>
Total health	<u>263,078</u>	<u>277,451</u>	<u>285,290</u>	<u>224,584</u>	<u>293,313</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013



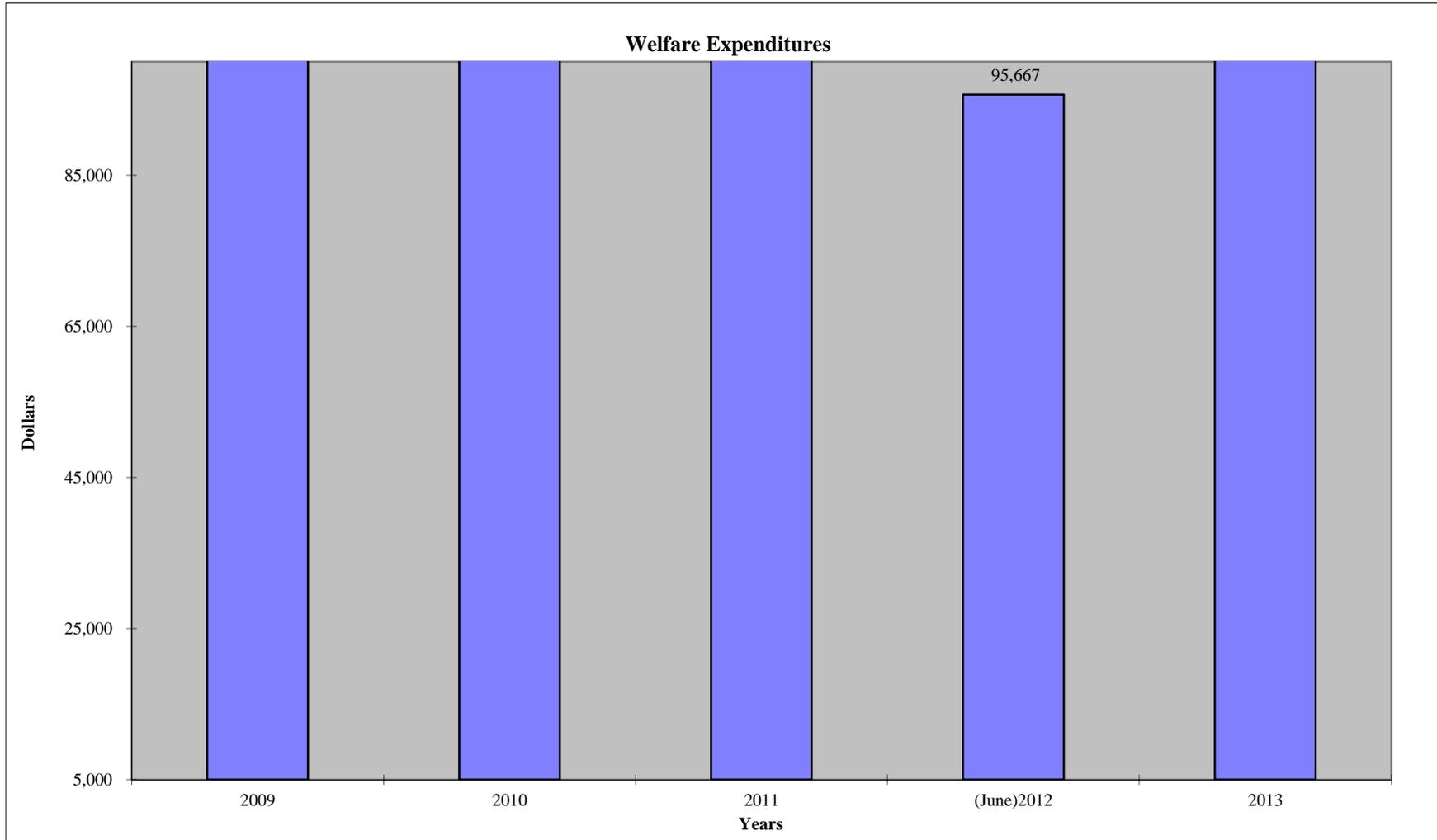
City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	10,000
Lee County Youth Development	32,000	32,000	32,000	24,000	32,000
Boys and Girls Club	40,000	35,000	35,000	29,167	35,000
Council on Human Relations	-	20,000	20,000	15,000	20,000
Story Book Farms	-	-	-	-	-
Other	27,000	22,000	18,750	20,000	8,000
Total welfare	109,000	119,000	115,750	95,667	105,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013



City of Opelika

Annual Budget

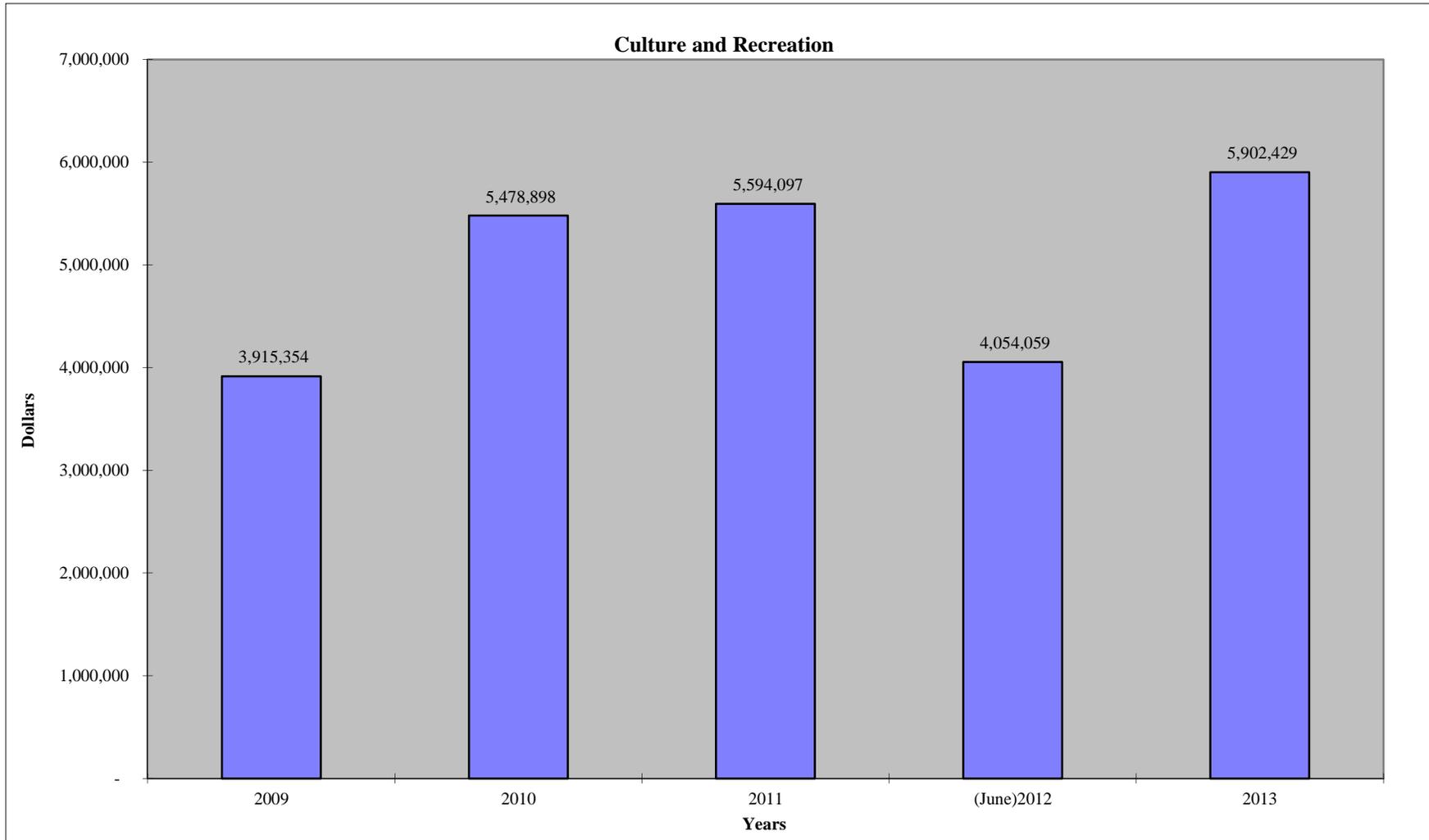
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Culture and recreation:					
Parks and recreation:					
Personal services	1,441,289	1,772,217	1,454,274	1,044,108	1,464,743
Other	1,632,589	2,896,528	3,364,526	2,426,166	3,645,233
Total parks and recreation	3,073,878	4,668,745	4,818,800	3,470,274	5,109,976
Library:					
Personal services	439,037	467,792	480,814	361,734	533,373
Other	295,939	237,861	200,383	128,866	164,580
Total library	734,976	705,653	681,197	490,600	697,953
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	-	60	7,000
Beautification Committee	35,000	36,000	35,000	35,000	35,000
Arts Association (Depot)	30,000	25,000	25,000	35,000	25,000
Museum of East Alabama	24,000	25,000	22,500	16,875	22,500
Jule Collins Museum of Art	-	-	5,000	3,750	5,000
Other	10,500	11,500	6,600	2,500	-
Total nondepartmental	106,500	104,500	94,100	93,185	94,500
Total culture and recreation	3,915,354	5,478,898	5,594,097	4,054,059	5,902,429

City of Opelika

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Fiscal year ending September 30, 2013



City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Economic development:					
Personal services	337,305	345,436	351,143	187,790	248,185
Other	180,937	132,327	139,671	100,092	216,198
	<u>518,242</u>	<u>477,763</u>	<u>490,814</u>	<u>287,882</u>	<u>464,383</u>
Economic development	518,242	477,763	490,814	287,882	464,383
Nondepartmental:					
UGTM Industrial Grant	88,468	86,909	-	-	-
Perf incentive - Pharmavite	-	-	-	-	100,000
Perf incentive - Mando	50,000	100,000	100,000	-	100,000
Perf incentive - Bentler	25,000	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	50,000	50,000	50,000	-	50,000
Daewon Economic Incentive	8,750	8,750	8,750	-	8,750
South East Alabama Gas	23,020	22,306	20,729	17,534	25,000
Tiger Town	275,885	329,205	376,409	404,241	275,000
APR, LLC	-	-	-	-	-
Other	-	-	-	-	-
	<u>556,123</u>	<u>657,170</u>	<u>615,888</u>	<u>421,775</u>	<u>658,750</u>
Total economic development	<u>1,074,365</u>	<u>1,134,933</u>	<u>1,106,702</u>	<u>709,657</u>	<u>1,123,133</u>

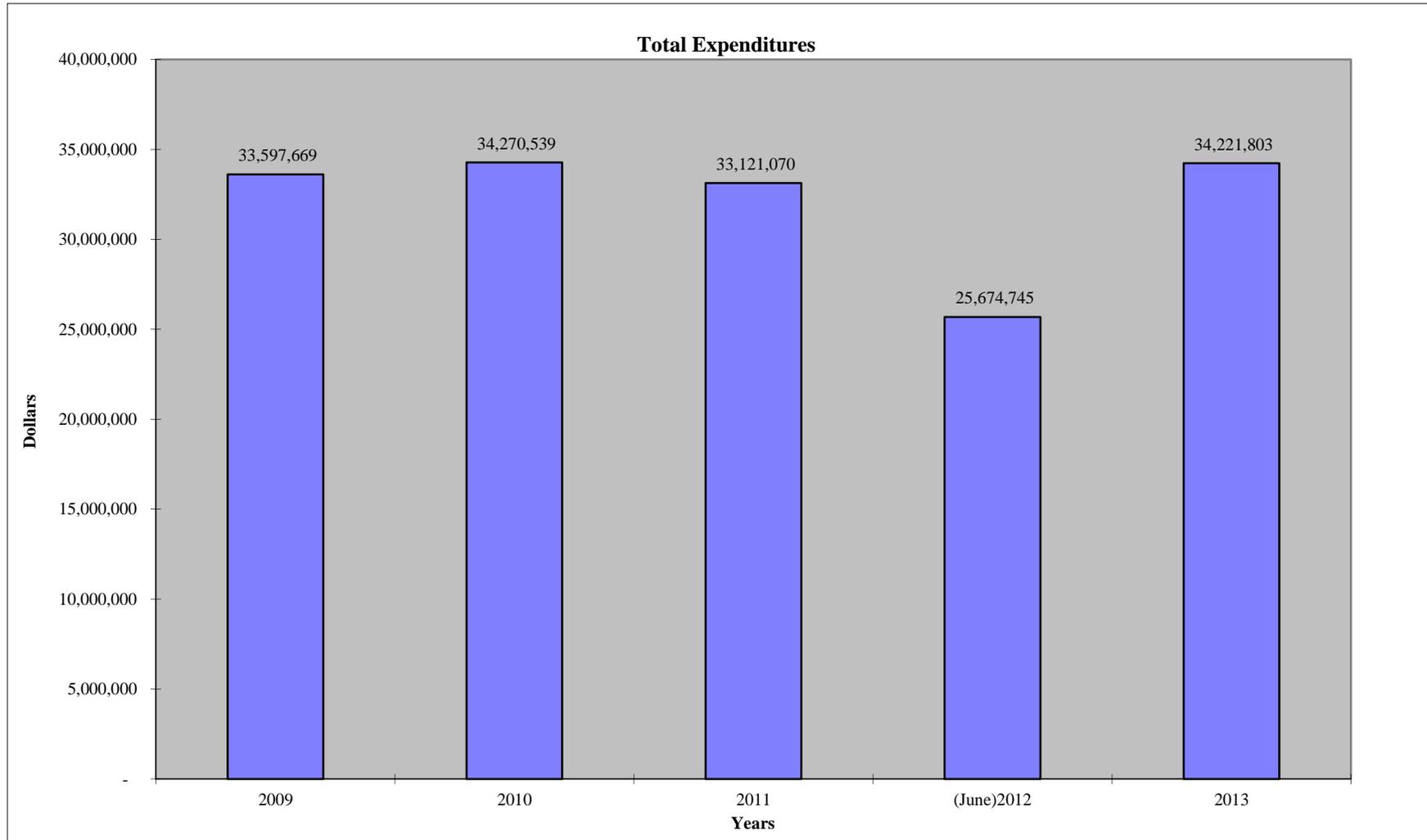
City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Education:	3,014,050	3,550,160	3,056,129	2,515,750	3,003,000
Total current expenditures	28,542,871	30,365,228	30,475,513	22,841,716	32,507,350
Capital outlay:	4,441,630	3,176,305	1,883,754	2,273,967	959,953
Debt service:					
Issue cost and Trustee fees	11,058	14,051	8,500	-	8,500
Principal	371,735	403,750	464,738	359,385	508,000
Interest	230,375	311,205	288,565	199,677	238,000
	613,168	729,006	761,803	559,062	754,500
Total expenditures	33,597,669	34,270,539	33,121,070	25,674,745	34,221,803
Excess of revenues over (under) expenditures	1,191,096	1,778,111	3,359,201	7,257,758	8,251,197

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013



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Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	-	21,709	-	-
Sales of fixed assets	9,066	22,238	40,928	81,931	-
Transfers from Electric Utility Fund	2,375,870	2,941,624	2,638,439	2,252,750	2,484,699
Transfers from Sales Tax Revenue Fund	-	-	-	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	9,880	8,933	5,353	6,025	20,000
Transfers from Governmental Funds	387,443	6,952	38,003	157	-
Transfers from General Obligation Debt Service Fund	416	642,162	65,564	37	278,000
Transfers to Health Insurance Fund	(168,336)	(193,000)	-	-	-
Transfers to Community Development Fund	(412,117)	(490,406)	(133,041)	(87,762)	-
Transfers to General Obligation Debt Service fund	(1,440,004)	(1,239,511)	(194,286)	-	-
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(25,450)	(26,500)	(14,563)	(14,375)	(12,000)
Transfers to Committed Road Const Fund	-	-	-	-	(1,831,500)
Transfers to 1/2% Sales Tax Reserve Fund	(1,914,275)	(1,929,798)	(1,989,988)	(1,484,389)	(2,125,000)
Transfers to Solid Waste Collection Fund	(339,457)	-	-	-	(203,773)
Transfers to Sewer Fund	(179,194)	-	(50,904)	-	-
Transfers to 2010 Warrants	-	-	(1,285,269)	(1,380,619)	(1,565,660)
Transfers to 2011 Warrants					
Transfers to 2003A General Obligation Warrants Debt Service Fund	(1,352,741)	(1,350,329)	(1,311,232)	(859,050)	(4,018,500)
	(1,352,741)	(1,350,329)	(1,311,232)	(1,238,355)	(1,277,463)
Total other financing sources (uses):	(3,048,899)	(1,607,636)	(2,169,286)	(2,723,650)	(8,251,197)

City of Opelika

Annual Budget

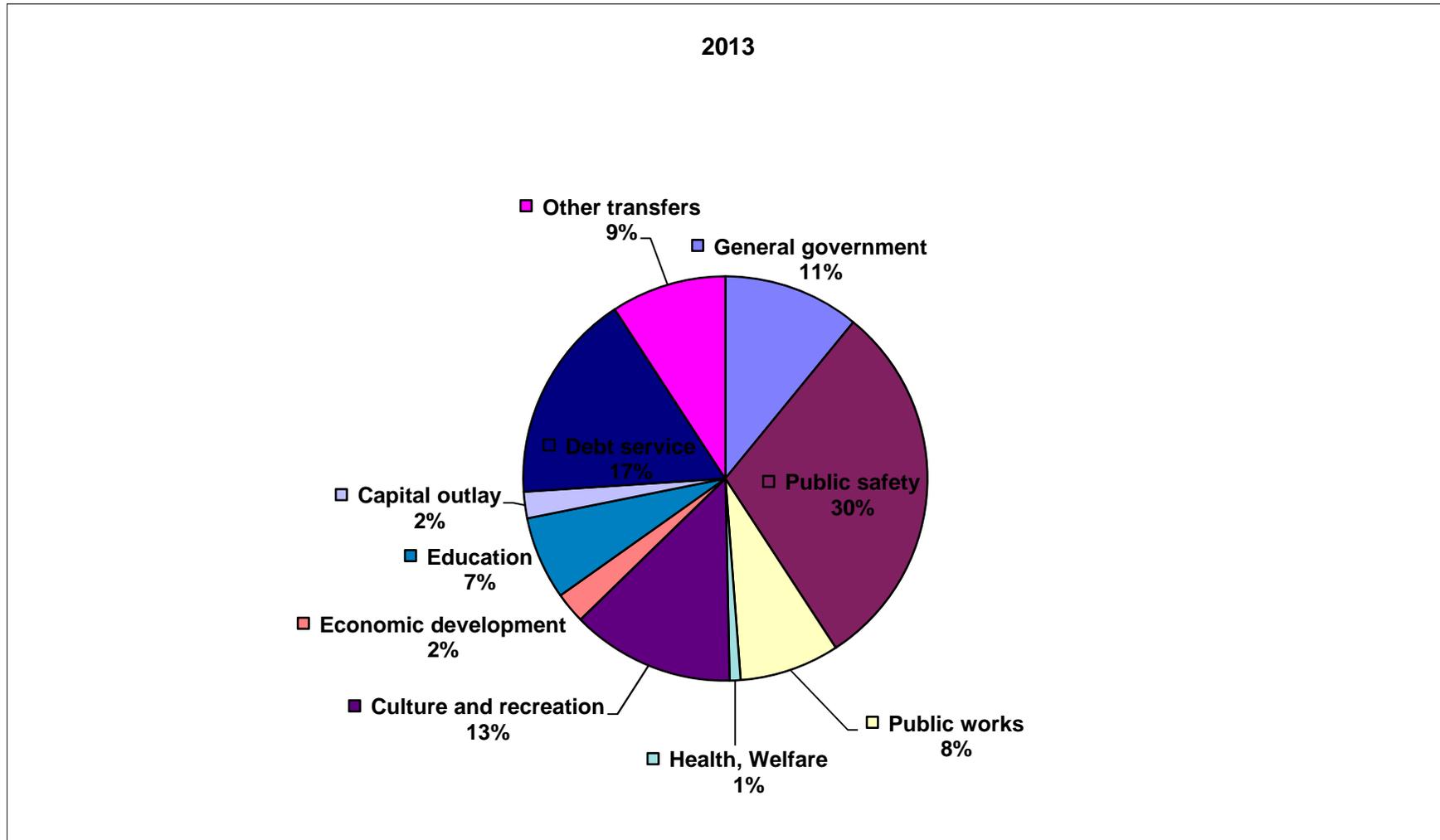
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(1,857,803)	170,475	1,189,915	4,534,108	-
Excess of revenues and other sources over (under) expenditures and other uses	(1,857,803)	170,475	1,189,915	4,534,108	-
Projected fund balance, beginning of year	21,927,390	20,069,587	20,240,062	21,429,977	25,964,085
Projected fund balance, end of year	20,069,587	20,240,062	21,429,977	25,964,085	25,964,085

City of Opelika

Annual Budget

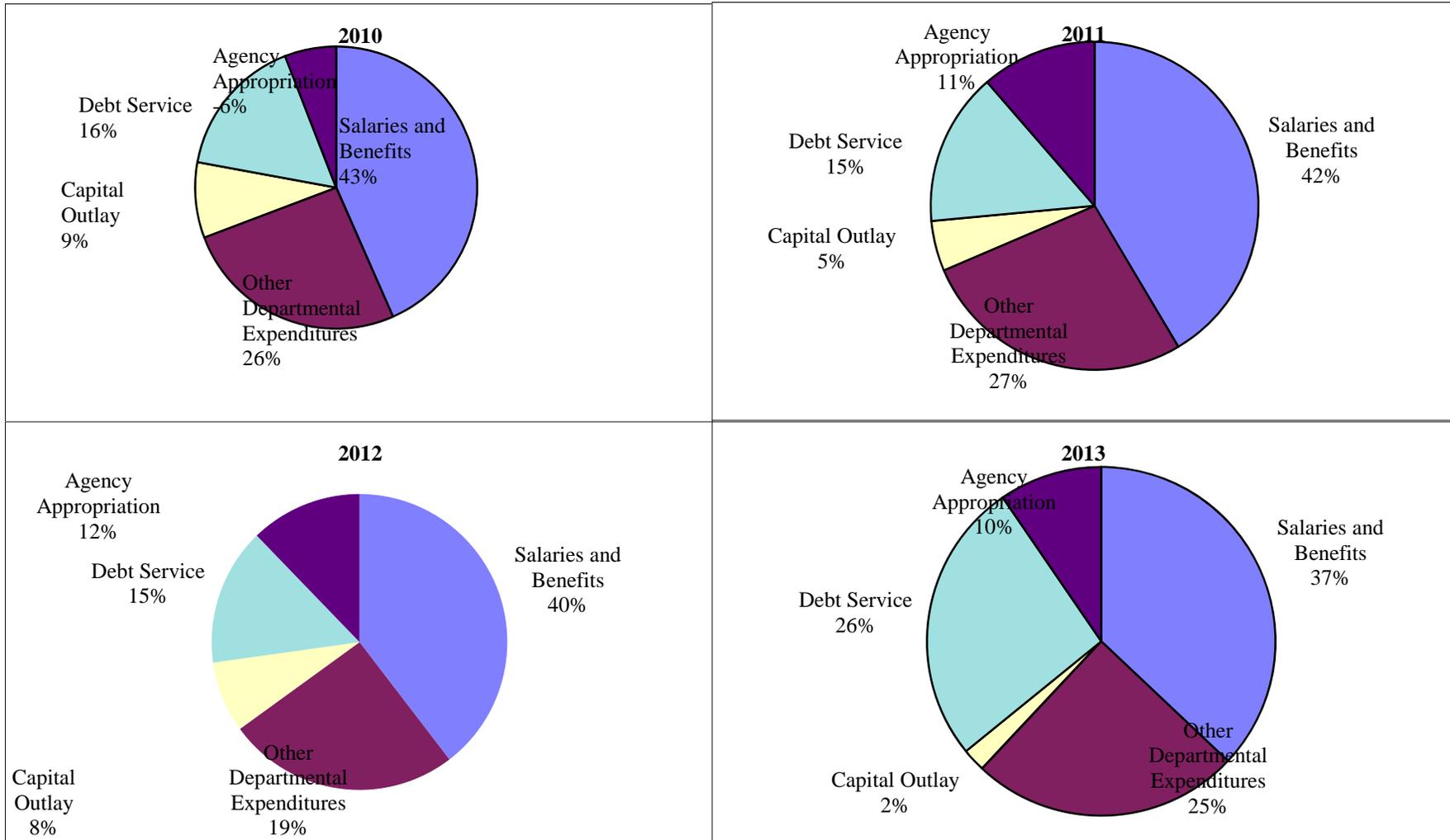
Fiscal year ending September 30, 2013



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Annual Budget

Fiscal year ending September 30, 2013



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Fiscal year ending September 30, 2013

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, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	229,799	232,316	248,493	186,714	207,000
Interest	-	-	-	-	-
Total revenues	<u>229,799</u>	<u>232,316</u>	<u>248,493</u>	<u>186,714</u>	<u>207,000</u>
Expenditures:					
Current:	53,105	83,524	64,833	66,950	207,000
General Government Appropriations	-	105,000	-	100,000	-
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>176,694</u>	<u>43,792</u>	<u>183,660</u>	<u>19,764</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	(38,000)	-	-
Transfers from (to) General Fund	-	-	(38,000)	-	-
Excess of revenues and other sources over (under) expenditures and other uses	176,694	43,792	145,660	19,764	-
Projected fund balance, beginning of year	<u>364,407</u>	<u>541,101</u>	<u>584,893</u>	<u>730,553</u>	<u>750,317</u>
Projected fund balance, end of year	<u><u>541,101</u></u>	<u><u>584,893</u></u>	<u><u>730,553</u></u>	<u><u>750,317</u></u>	<u><u>750,317</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	72,586	74,479	73,549	54,574	74,000
Miscellaneous:					
Interest	530	67	53	52	-
Total revenues	<u>73,116</u>	<u>74,546</u>	<u>73,602</u>	<u>54,626</u>	<u>74,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	90,000	75,000	72,000	71,000	74,000
Total expenditures	<u>90,000</u>	<u>75,000</u>	<u>72,000</u>	<u>71,000</u>	<u>74,000</u>
Excess of revenues over (under) expenditures	(16,884)	(454)	1,602	(16,374)	-
Projected fund balance, beginning of year	<u>145,591</u>	<u>128,707</u>	<u>128,253</u>	<u>129,855</u>	<u>113,481</u>
Projected fund balance, end of year	<u><u>128,707</u></u>	<u><u>128,253</u></u>	<u><u>129,855</u></u>	<u><u>113,481</u></u>	<u><u>113,481</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	56,247	58,236	57,340	42,508	54,000
Miscellaneous:					
Interest	-	-	(3)	43	-
Other	-	-	-	-	-
Total revenues	<u>56,247</u>	<u>58,236</u>	<u>57,337</u>	<u>42,551</u>	<u>54,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>64,000</u>	<u>56,000</u>	<u>54,000</u>	<u>53,000</u>	<u>54,000</u>
Total expenditures	<u>64,000</u>	<u>56,000</u>	<u>54,000</u>	<u>53,000</u>	<u>54,000</u>
Excess of revenues over (under) expenditures	(7,753)	2,236	3,337	(10,449)	-
Projected fund balance, beginning of year	<u>33,834</u>	<u>26,081</u>	<u>28,317</u>	<u>31,654</u>	<u>21,205</u>
Projected fund balance, end of year	<u><u>26,081</u></u>	<u><u>28,317</u></u>	<u><u>31,654</u></u>	<u><u>21,205</u></u>	<u><u>21,205</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	286,336	156,267	148,247	224,236	191,000
Miscellaneous:					
Interest	2,457	2,976	917	693	-
Other	-	-	-	-	-
Total revenues	<u>288,793</u>	<u>159,243</u>	<u>149,164</u>	<u>224,929</u>	<u>191,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>172,000</u>	<u>289,000</u>	<u>174,480</u>	<u>214,771</u>	<u>191,000</u>
Total expenditures	<u>172,000</u>	<u>289,000</u>	<u>174,480</u>	<u>214,771</u>	<u>191,000</u>
Excess of revenues over (under) expenditures	116,793	(129,757)	(25,316)	10,158	-
Projected fund balance, beginning of year	<u>217,034</u>	<u>333,827</u>	<u>204,070</u>	<u>178,754</u>	<u>188,912</u>
Projected fund balance, end of year	<u><u>333,827</u></u>	<u><u>204,070</u></u>	<u><u>178,754</u></u>	<u><u>188,912</u></u>	<u><u>188,912</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	39,969	17,744	16,077	8,070	-
Other	-	-	-	-	-
Total revenues	39,969	17,744	16,077	8,070	-
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	94,000	131,826	46,427	18,736	-
Total expenditures	94,000	131,826	46,427	18,736	-
Excess of revenues over (under) expenditures	(54,031)	(114,082)	(30,350)	(10,666)	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(54,031)	(114,082)	(30,350)	(10,666)	-
Projected fund balance, beginning of year	<u>1,830,765</u>	<u>1,776,734</u>	<u>1,662,652</u>	<u>1,632,302</u>	<u>1,621,636</u>
Projected fund balance, end of year	<u><u>1,776,734</u></u>	<u><u>1,662,652</u></u>	<u><u>1,632,302</u></u>	<u><u>1,621,636</u></u>	<u><u>1,621,636</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	194	144	33	-	-
Contributions	17,532	8,028	-	-	-
Total revenues	<u>17,726</u>	<u>8,172</u>	<u>33</u>	<u>-</u>	<u>-</u>
Expenditures:					
Current:	16,121	15,742	8,419	-	-
Capital Outlay	6,995	-	-	10,323	-
Excess of revenues over (under) expenditures	<u>(5,390)</u>	<u>(7,570)</u>	<u>(8,386)</u>	<u>(10,323)</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(5,390)	(7,570)	(8,386)	(10,323)	-
Projected fund balance, beginning of year	<u>22,386</u>	<u>16,996</u>	<u>9,426</u>	<u>1,040</u>	<u>(9,283)</u>
Projected fund balance, end of year	<u><u>16,996</u></u>	<u><u>9,426</u></u>	<u><u>1,040</u></u>	<u><u>(9,283)</u></u>	<u><u>(9,283)</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Entitlement Grant Fund Programs Year 2012:					
Revenues:					
Intergovernmental:					
Federal grants	-	3,847	32,083	129,292	226,638
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	3,847	32,083	129,292	226,638
Expenditures:					
Current:					
Capital Outlay:	-	-	-	-	-
	-	3,847	32,083	129,292	226,638
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Entitlement Grant Fund Programs Year 2012:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	166,724	130,208	35,038	14,242	-
Contributions	423,250	238,950	374,246	161,000	200,000
Total revenues	589,974	369,158	409,284	175,242	200,000
Expenditures:					
Current:					
Appropriation for Justice Center Additions	491,608	48,529	68,999	36,719	196,754
Capital Outlay	379,105	379,230	378,630	359,820	357,952
Excess of revenues over (under) expenditures	14,747,912	1,015,864	93,467	20,598	-
	(15,028,651)	(1,074,465)	(131,812)	(241,895)	(354,706)
Other financing sources (uses):					
Proceeds of Debt Issue, net costs					
Transfers from Governmental Funds	1,914,275	1,929,798	1,989,988	1,484,389	2,125,000
Transfers to Governmental Funds (Debt)	(1,616,481)	(1,770,960)	(1,771,844)	(1,330,162)	(1,770,294)
Other financing sources (uses)	297,794	158,838	218,144	154,227	354,706
Excess of revenues and other sources over (under) expenditures and other uses	(14,730,857)	(915,627)	86,332	(87,668)	-
Projected fund balance, beginning of year	20,133,044	5,402,187	4,486,560	4,572,892	4,485,224
Projected fund balance, end of year	5,402,187	4,486,560	4,572,892	4,485,224	4,485,224

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Committed to Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	1,831,500
Excess of revenues over (under) expenditures	-	-	-	-	(1,831,500)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	1,831,500
Transfers to Debt Service Funds	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	1,831,500
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, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	5,683,752	6,516,157	6,132,954	5,659,314	5,765,000
Miscellaneous:					
Contributions	486,012	354,980	-	-	-
Interest	19,107	13,650	9,006	6,903	8,000
Total revenues	<u>6,188,871</u>	<u>6,884,787</u>	<u>6,141,960</u>	<u>5,666,217</u>	<u>5,773,000</u>
Expenditures:					
Nondepartmental:					
Education	4,034,085	4,820,603	4,487,267	4,700,000	4,780,800
Excess of revenues over (under) expenditures	<u>2,154,786</u>	<u>2,064,184</u>	<u>1,654,693</u>	<u>966,217</u>	<u>992,200</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(2,154,786)</u>	<u>(2,064,184)</u>	<u>(1,654,693)</u>	<u>(433,668)</u>	<u>(992,200)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	532,549	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532,549</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>532,549</u></u>	<u><u>532,549</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

Capital Projects Funds

The 2011 School Construction Fund is used to account for the proceeds of the 2011 Warrants that were specified to be used for the construction of a new high School in the City of Opelika.

The 2011 Road Construction Fund is used to account for capital projects paid from the portion of the proceeds of the 2011 Warrants that were specified to be used for Road Construction in the City of Opelika.

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.

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
2011 School Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	56,722	-
Total revenues	-	-	-	56,722	-
Expenditures:					
Nondepartmental:					
Education	-	-	-	12,315	-
Debt Service	-	-	-	438,553	-
Excess of revenues over (under) expenditures	-	-	-	(394,146)	-
Other financing sources (uses):					
Debt proceeds net premium	-	-	-	40,443,190	-
Transfers from other funds	-	-	-	401	-
Transfers to other funds	-	-	-	(836)	-
Transfers from (to) General Fund	-	-	-	40,442,755	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	40,048,609	-
Projected fund balance, beginning of year	-	-	-	-	40,048,609
Projected fund balance, end of year	-	-	-	40,048,609	40,048,609

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
2011 Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	26,529	-
Total revenues	-	-	-	26,529	-
Expenditures:					
Debt Service	-	-	-	219,136	-
Capital Outlay	-	-	-	79,343	-
Excess of revenues over (under) expenditures	-	-	-	(52,814)	-
Other financing sources (uses):					
Debt proceeds net premium	-	-	-	20,219,618	-
Transfers from other funds	-	-	-	1,418	-
Transfers to other funds	-	-	-	(1,480,015)	-
Transfers from (to) General Fund	-	-	-	18,741,021	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	18,688,207	-
Projected fund balance, beginning of year	-	-	-	-	18,688,207
Projected fund balance, end of year	-	-	-	18,688,207	18,688,207

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
2010B Construction Fund (Fire Station):					
Revenues:					
Miscellaneous:					
Public safety:					
	-	-	-	-	-
Interest	-	-	1	-	-
Total revenues	-	-	1	-	-
Expenditures:					
Debt Service	-	20,540	-	-	-
Capital Outlay	-	-	427,749	1,060,309	-
Excess of revenues over (under) expenditures	-	(20,540)	(427,748)	(1,060,309)	-
Other financing sources (uses):					
Debt proceeds net discount	-	1,186,904	-	-	-
Transfers from other funds				604,901	
Transfers to General Fund	-	(6,954)	(17,548)	-	-
Transfers from (to) General Fund	-	1,179,950	(17,548)	604,901	-
Excess of revenues and other sources over (under) expenditures and other uses	-	1,159,410	(445,296)	(455,408)	-
Projected fund balance, beginning of year	-	-	1,159,410	714,114	258,706
Projected fund balance, end of year	-	1,159,410	714,114	258,706	258,706

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	46,275	142,096	143,795	111,109	135,000
Interest	-	-	-	-	-
Total revenues	<u>46,275</u>	<u>142,096</u>	<u>143,795</u>	<u>111,109</u>	<u>135,000</u>
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	135,000
Excess of revenues over (under) expenditures	<u>46,275</u>	<u>142,096</u>	<u>143,795</u>	<u>111,109</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	46,275	142,096	143,795	111,109	-
Projected fund balance, beginning of year	<u>-</u>	<u>46,275</u>	<u>188,371</u>	<u>332,166</u>	<u>443,275</u>
Projected fund balance, end of year	<u><u>46,275</u></u>	<u><u>188,371</u></u>	<u><u>332,166</u></u>	<u><u>443,275</u></u>	<u><u>443,275</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

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.

Telecommunication Fund - This fund is used to account for the activities of the government's telecommunication activities.

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Enterprise Funds:	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Electric Utility Fund:					
Operating revenues:					
Charges for services	32,875,706	33,722,715	34,739,441	24,474,462	36,709,000
Operating expenses:					
Power purchased	23,173,177	23,171,982	25,316,427	16,428,192	26,607,000
Depreciation	1,416,994	1,475,786	1,591,383	1,248,711	2,000,000
Personal services	1,777,103	1,855,018	1,881,773	1,718,017	2,853,888
Other	876,163	1,243,909	1,712,160	1,453,043	1,777,603
Services provided by other funds	530,081	518,724	529,174	130,239	142,604
Total operating expenses	27,773,518	28,265,419	31,030,917	20,978,202	33,381,095
Operating income	5,102,188	5,457,296	3,708,524	3,496,260	3,327,905
Nonoperating revenues (expenses):					
Interest revenues	264,733	181,724	146,916	84,991	147,000
Miscellaneous revenues	156,054	272,183	409,645	376,200	445,000
Sale of fixed assets	9,077	2,855	10,576	17,724	-
Interest expense and fiscal charges	-	(1,282)	(104)	(1,094,975)	(1,459,206)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	429,864	455,480	567,033	(616,060)	(867,206)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Income before operating transfers	5,532,052	5,912,776	4,275,557	2,880,200	2,460,699
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	228,994	325,064	57,275	55,409	58,000
To other funds	(2,375,870)	(2,941,624)	(2,638,439)	(2,252,749)	(2,484,699)
	<u>(2,146,876)</u>	<u>(2,616,560)</u>	<u>(2,581,164)</u>	<u>(2,197,340)</u>	<u>(2,426,699)</u>
Income before extraordinary item	3,385,176	3,296,216	1,694,393	682,860	34,000
Extraordinary loss	-	-	-	-	-
Change in net assets	3,385,176	3,296,216	1,694,393	682,860	34,000
Net Assets, beginning of year	26,818,310	30,203,486	33,499,702	35,194,095	35,876,955
	<u>30,203,486</u>	<u>33,499,702</u>	<u>35,194,095</u>	<u>35,876,955</u>	<u>35,910,955</u>
Projected Retained earnings/Net Assets	<u>30,203,486</u>	<u>33,499,702</u>	<u>35,194,095</u>	<u>35,876,955</u>	<u>35,910,955</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,171,837	3,210,115	3,147,184	2,712,373	3,508,000
Operating expenses:					
Depreciation	863,496	885,478	907,644	689,698	925,000
Personal services	3,889	3,744	3,744	2,808	3,744
Other	1,877,070	1,900,939	2,017,504	1,456,359	2,079,465
Services provided by other funds	33,051	60,213	45,233	25,162	47,309
Total operating expenses	2,777,506	2,850,374	2,974,125	2,174,027	3,055,518
Operating income	394,331	359,741	173,059	538,346	452,482
Nonoperating revenues (expenses):					
Interest revenues	21,918	11,058	5,613	3,446	5,000
Miscellaneous revenues	751	33,353	656	2,739	2,000
Sale of fixed assets	3,038	7,113	2,692	-	-
Interest expense and fiscal charges	(387,122)	(372,529)	(414,596)	(305,326)	(432,500)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(361,415)	(321,005)	(405,635)	(299,141)	(425,500)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
1965 Sewer System Fund:					
Income before operating transfers	32,916	38,736	(232,576)	239,205	26,982
Operating transfers in (out):					
Capital Contributions	-	17,653	80,468	83,753	52,000
From general fund	179,194	-	50,904	-	-
	<u>179,194</u>	<u>17,653</u>	<u>131,372</u>	<u>83,753</u>	<u>52,000</u>
Net income before extraordinary item	212,110	56,389	(101,204)	322,958	78,982
Extraordinary loss	-	-	-	-	-
Net income (Loss)	212,110	56,389	(101,204)	322,958	78,982
Net Assets, beginning of year	24,051,623	24,263,733	24,320,121	24,218,917	24,541,875
	<u>24,263,733</u>	<u>24,320,121</u>	<u>24,218,917</u>	<u>24,541,875</u>	<u>24,620,857</u>
Projected Net Assets, end of year					

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,997,329	2,004,228	2,025,020	1,529,270	2,043,000
Operating expenses:					
Landfill dumping charges	371,386	380,763	381,074	257,725	383,820
Depreciation	186,167	220,327	263,829	195,752	300,000
Personal services	1,100,035	1,114,898	1,081,564	852,686	1,232,745
Other	354,641	361,759	402,809	316,554	432,397
Services provided by other funds	103,290	130,372	120,052	93,507	125,061
Total operating expenses	2,115,519	2,208,119	2,249,328	1,716,224	2,474,023
Operating income	(118,190)	(203,891)	(224,308)	(186,954)	(431,023)
Nonoperating revenues (expenses):					
Interest revenues	3,550	4,346	2,599	1,237	-
Miscellaneous revenues	6,462	28,166	43,709	13,101	17,250
Sale of fixed assets	16,478	2,305	24,005	59,246	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	26,490	34,817	70,313	73,584	17,250

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Income before operating transfers	(91,700)	(169,074)	(153,995)	(113,370)	(413,773)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	339,457	-	-	-	203,773
Net income (Loss) before extraordinary item	247,757	(169,074)	(153,995)	(113,370)	(210,000)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	247,757	(169,074)	(153,995)	(113,370)	(210,000)
Net Assets, beginning of year	1,204,628	1,452,385	1,291,091	1,137,096	1,023,726
Net Assets, end of year	1,452,385	1,283,311	1,137,096	1,023,726	813,726

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Telecommunications Fund:					
Operating revenues:					
Charges for services	-	-	-	-	385,000
Operating expenses:					
Telecommunication Purchases	-	-	-	-	143,000
Depreciation	-	-	-	-	200,000
Personal services	-	-	-	-	250,587
Other	-	-	803	30,324	915,849
	-	-	-	-	-
Total operating expenses	-	-	803	30,324	1,509,436
Operating income	-	-	(803)	(30,324)	(1,124,436)
Nonoperating revenues (expenses):					
Interest revenues	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	-	(201,000)
Other expenses	-	-	-	-	-
	-	-	-	(32,111)	-
Total nonoperating revenues (expenses)	-	-	-	-	(201,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Income before operating transfers	-	-	(803)	(30,324)	(1,325,436)
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	-	-	(803)	(30,324)	(1,325,436)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	-	-	(803)	(30,324)	(1,325,436)
Net Assets, beginning of year		-	-	(803)	(31,127)
Net Assets, end of year	-	-	(803)	(31,127)	(1,356,563)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

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, 2013

	Actual 2009	Actual 2010	Actual 2011	Year to Date (June)2012	Budget 2013
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	14,275	7,112	6,713	5,275	16,000
Other	(3,166)	22,673	24,993	8,969	-
Total revenues	<u>11,109</u>	<u>29,785</u>	<u>31,706</u>	<u>14,244</u>	<u>16,000</u>
Expenditures:					
Current:	<u>3,367</u>	<u>3,797</u>	<u>4,798</u>	<u>3,009</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	<u>7,742</u>	<u>25,988</u>	<u>26,908</u>	<u>11,235</u>	<u>8,000</u>
Other financing sources (uses):					
Transfers from General Fund	25,450	26,500	14,563	14,375	12,000
Transfers to General Fund	(9,880)	(8,933)	(5,353)	(7,439)	(20,000)
Transfers from (to) General Fund	<u>15,570</u>	<u>17,567</u>	<u>9,210</u>	<u>6,936</u>	<u>(8,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	23,312	43,555	36,118	18,171	-
Projected fund balance, beginning of year	<u>547,548</u>	<u>570,860</u>	<u>614,415</u>	<u>650,533</u>	<u>668,704</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>570,860</u></u>	<u><u>614,415</u></u>	<u><u>650,533</u></u>	<u><u>668,704</u></u>	<u><u>668,704</u></u>

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Capital outlay:

General Fund:

Capital outlay - equipment, improvements and projects (exhibit A)
 Contingency
 Resurfacing:

	<u>Resurfacing</u>	<u>Capital Outlay</u>
		912,980
		<u>46,973</u>
		<u>-</u>
Total General Fund Capital Outlay		<u>959,953</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
 2010 C Acquisition Trust Fund
 Committed to Road Construction Fund (1% Sales Tax)

	54,000	54,000
	74,000	74,000
	191,000	191,000
	-	-
	255,664	
	475,336	-
	<u>-</u>	<u>-</u>

Total Special funds Capital Outlay

319,000

Total General Fund and Special Funds Capital Outlay

1,278,953

Total Resurfacing

1,050,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>From Bonds</u>	<u>From Reserves</u>	<u>Capital Outlay</u>
Opelika Power Systems Building	9,628,185		9,628,185
The Motive Group	863,000		863,000
Engineering/Installation oversite	325,000		325,000
Additional Software Component		150,000	150,000
Utility Component Integration		100,000	100,000
Adtron Total Access (EMS)		50,000	50,000
FMS Software Plus Integration		225,000	225,000
EPB Software		60,000	60,000
Battery Impedance Test Set			12,500
Vanguard Exct 2000 Current Transformer			19,000
Office Radio System			10,000
Unit Power Supply for Traffic Signals			100,000
Servers			50,000
Test Eq Otdr, RF, Ethernet, Tdm		300,000	300,000
55" Bucket Truck Refurbishing			50,000
Digger Derrick			250,000
(3) F150 Trucks		90,000	90,000
(3) Bucket Trucks		240,000	240,000
System Additions			1,000,000
Fiber network	3,315,000		3,315,000
Fiber Project Training costs		122,500	
	-	-	-
Total electric Utility Fund fixed assets and system expansion	14,131,185	1,337,500	16,837,685

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

UPS System

Equipment

Total 1965 Sewer System Fund fixed assets and system expansion

Capital

Outlay

500,000

58,982

558,982

Solid Waste Collection Fund:

Relay Truck

(2) Trash Trailers

Total Solid Waste Collection Fund fixed assets

50,000

40,000

90,000

Telecommunications Fund:

Set top installations

Set top boxes

Alcatel-Lucent

Atlantic Engineering

Test module

STAC

Optic transfer

The Motive Group

Total Telecommunications Fund fixed assets

Line of

Credit

26,400

244,325

1,735,014

1,300,000

50,000

141,000

250,000

600,000

4,346,739

26,400

244,325

1,735,014

1,300,000

50,000

141,000

250,000

600,000

4,346,739

Total City of Opelika Capital Outlay

23,112,359

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

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:		
Administrative Clerk	1	
License and Tax Examiner	1	
Revenue Assistant	2	
Revenue Officer	1	
Community Relations:		
Community Relations Officer	1	
Accounting:		
Accounting Technician I	2	
Accounting Technician II	1	
Assistant Controller	1	
Controller	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Information Technology:		
Administrative Assistant	1	
Chief Technology Officer	1	
GIS Administrator	1	
GIS Intern		1
IT Associate	1	
IT Technical Specialist	1	
Senior Systems Administrator	2	
Systems Administrator	1	
Systems Support Specialist	1	
Judicial:		
Court Clerk	1	
Court Magistrate	4	
Human Resources Administration:		
Human Resources Analyst	1	
Human Resources Director	1	
Human Resources Specialist	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Planning:		
Assistant Planning Director	1	
Community Development Administrator	1	
Planning and Zoning Technician	1	
Planning Director	1	
Purchasing:		
Administrative Assistant	1	
Buyer	1	
Purchasing Agent	1	
Store Manager	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 Detective	5	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

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		3
Communications:		
Communications Operator	13	
Communications Supervisor	1	
Fire:		
Administrative Coordinator	1	
Fire Captain - Inspector	1	
Fire Captain - Training Officer	1	
Fire Chief	1	
Fire Inspector	1	
Fire Lieutenant - EMS Officer	1	
Apparatus Operator Sergeant	15	
Assistant Fire Chief	3	
Fire Captain	6	
Fire Lieutenant	6	
Fire Fighter	33	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Human Resources:

Budgeted Positions

Full Part
Time Time

General Fund (continued):

Public Works:

Highways and Streets:

ESG

Engineering:

Administrative Assistant

1

Assistant City Engineer

1

CAD Technician

1

City Engineer

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

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	
Assistant Parks & Recreation Director	1	
Athletics Coordinator	1	
Building Service Worker	3	
Parks and Recreation Director	1	
Parks and Recreation Special Programs Coordinator	1	
Recreation Customer Service	2	
Sportsplex Manager	1	
Center Manager	2	
Parks and Recreation Center Assistant	3	
Adult Activities Coordinator	1	
Aquatics Coordinator	1	
Center Supervisor	3	
Fitness Coordinator	1	
Assistant Sportsplex Manager	1	
Sportsplex Coordinator	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):			
Culture and Recreation:			
Parks and Recreation:			
Receptionist	Employment Service	1	
Recreation Aide		1	
Tennis Pro		1	
Springvilla Manager		1	
Part Time Temporary			
Library:			
Children's Specialist		1	
Circulation Specialist		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 Coordinator		1	
Economic Development Director		1	
Total Governmental Funds employees		270	13

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

Human Resources:

Budgeted Positions

		<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:			
Electric Utility Fund:			
Accounting Technician I		1	
Electrical Distribution Engineer		2	
Electrical Distribution Supervisor		1	
GIS Technician	Fiber	1	
Manager of Distribution Service		1	
Manager of Fiber Services	Fiber	1	
Manager of Information Technology	Fiber	1	
Network Engineer	Fiber	3	
Office Manager		1	
Opelika Power Services Director	Fiber	1	
Storekeeper		1	
Warehouse Manager		1	
Apprentice Lineman I		6	
Electronics Technician		3	
Journeyman Lineman		6	
Lead Electronics Technician		1	
Lead Lineman		6	
Lead Substation Electrician		1	
Line Supervisor		3	
Meter Reader		1	

City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Electric Utility Fund:		
Customer Service:		
Customer Service Representative	5	
Customer Service Supervisor	1	
Manager of Customer Support	1	
Senior Customer Service Representative	1	
Utility Billing Technician	1	
Total Electric Utility Fund employees	<hr style="width: 100%; border: 0.5px solid black;"/>	51

City of Opelika

Annual Budget

Fiscal year ending September 30, 2013

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:		
Administrative Clerk	1	
Assist Superintendent	1	
Knuckleboom Operator	7	
Motor Vehicle Operator	4	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Utility Serviceworker	1	
Solid Waste Collection Fund Recycling:		
Motor Vehicle Operator	1	
Solid Waste Worker	<u>2</u>	
Total Solid Waste Employees	<u>24</u>	<u>0</u>
Total Enterprise Funds employees	<u>75</u>	<u>0</u>
Total City of Opelika employees	<u><u>345</u></u>	<u><u>13</u></u>

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2013

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