

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

RESOLUTION NO. 313 -2013

**ADOPTION OF ANNUAL BUDGET FOR 2013-2014**

**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, 2013, and ending September 30, 2014, 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, 2013.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in

**City of Opelika**  
**Annual Budget**  
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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.

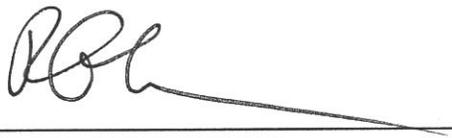
(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for items on the City Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted capital expenditures. (see attachment A)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

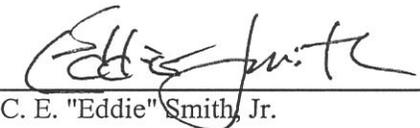
(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting the contingency account to the appropriate account in order to meet unforeseen circumstances. Provided this adjustment shall not increase total budgeted expenditures.

Adopted and Approved this the 3<sup>rd</sup> day of September, 2013.

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 2014
  - Capital Equipment
  - Capital Improvements
  - Capital Projects

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## Annual Budget

### Fiscal year ending September 30, 2014

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## Annual Budget

### Fiscal year ending September 30, 2014

August 1, 2013

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, 2014, 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.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

#### **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, 2014. 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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

year ending September 30, 2014, 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 2014 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 2014. 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. Overall 2013 revenues are showing increases in the range of 5% over 2012. In general, a 2% to 3% increase in revenues is expected from fiscal year 2013 actual revenues to fiscal year 2014.

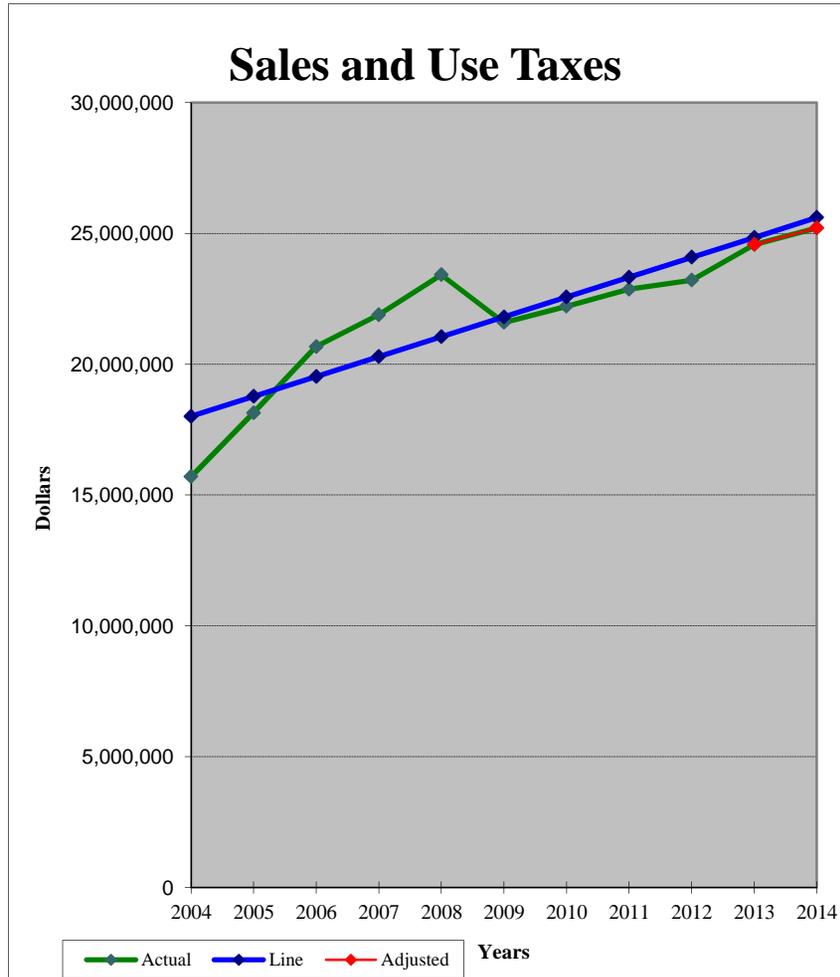
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The sales and use tax revenue forecast for fiscal year ending September 30, 2014, is \$25,203,000. The projection is based on expected sales tax revenues of \$24,570,000 in 2013 with an expected increase of 2.58% to \$25.2 million in 2014. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$3,150,375 in 2014. The 1/2% of 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$360,000 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2014 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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### Fiscal year ending September 30, 2014



Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2004	15,703,000	18,008,162	
2005	18,141,775	18,767,672	15.53%
2006	20,671,973	19,527,183	13.95%
2007	21,890,952	20,286,693	5.90%
2008	23,418,387	21,046,203	6.98%
2009	21,588,173	21,805,714	-7.82%
2010	22,208,636	22,565,224	2.87%
2011	22,860,579	23,324,734	2.94%
2012	23,206,110	24,084,245	1.51%
2013 *	24,570,000	24,843,755	5.88%
2014	25,203,266	25,603,266	2.58%
Less: Manual Adjustment			
2014		-400,000	
		25,203,266	2.58%
Projection			25,203,266
Projection rounded			25,203,000
Previous year's projection			23,400,000
Percent increase (decrease) from previous year's projection			7.71%

\*\* Original data adjusted for tax rate change in 2003 and 2011

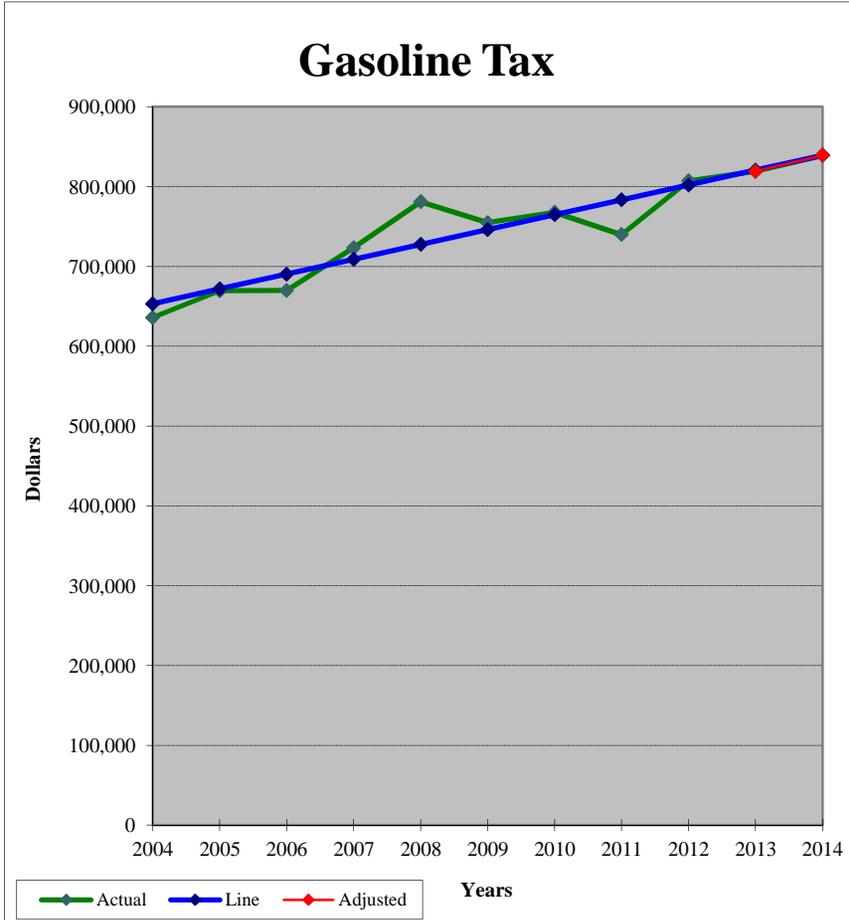
\* Revised Sales and use tax projection based on June 2013.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

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, 2014, is \$839,000. This is a 2.46% increase from the expected 2013 Gasoline Tax revenue.



Year	Gasoline Tax Actual	Linear Regression Line	Gasoline Tax Actual % Increase
2004	635,961	653,140	
2005	669,355	671,743	5.25%
2006	669,924	690,346	0.09%
2007	723,393	708,949	7.98%
2008	781,029	727,552	7.97%
2009	754,950	746,156	-3.34%
2010	767,824	764,759	1.71%
2011	739,836	783,362	-3.65%
2012	807,269	801,965	9.11%
2013 *	819,000	820,568	1.45%
2014	839,172	839,172	2.46%
Less: Manual Adjustment 2014			
		0	
		839,172	2.46%
Projection			839,172
Projection rounded to nearest thousand			839,000
Previous year's projection			819,000
Percent increase or -decrease from previous year's projection			2.44%

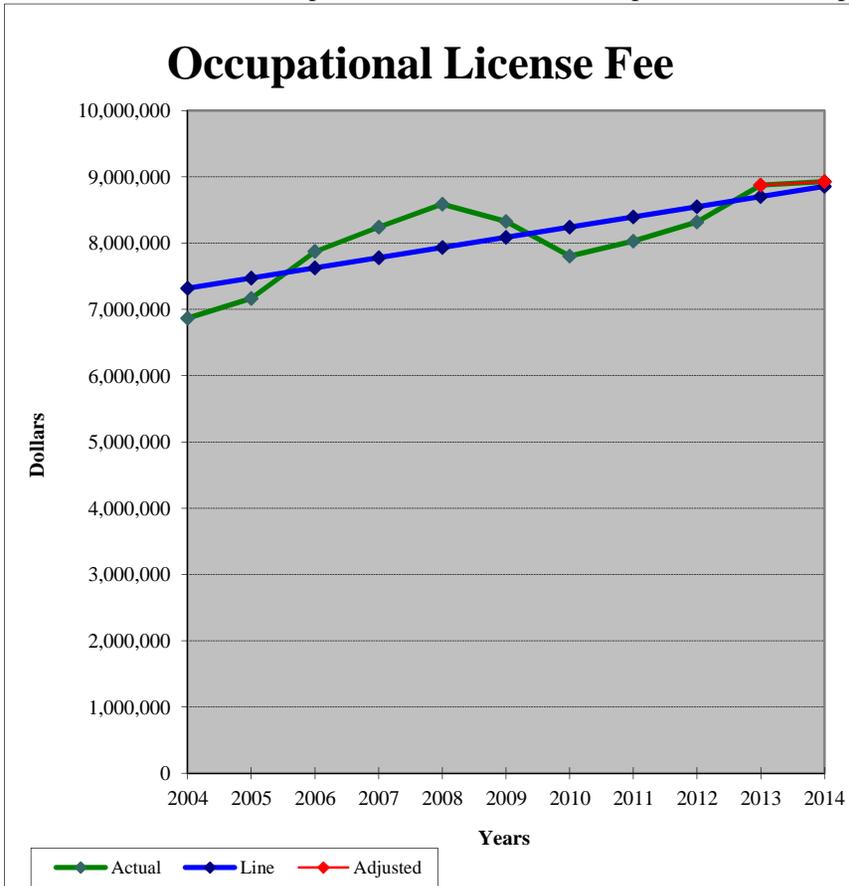
\* Revised Gasoline tax projection based on June 2013

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

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, 2014, is 8,929,000 This is a .57% percent increase from the expected 2013 Occupational License Fee.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2004	6,868,497	7,318,808	
2005	7,166,522	7,472,412	4.34%
2006	7,874,160	7,626,015	9.87%
2007	8,243,007	7,779,619	4.68%
2008	8,589,125	7,933,223	4.20%
2009	8,328,026	8,086,826	-3.04%
2010	7,806,686	8,240,430	-6.26%
2011	8,028,982	8,394,034	2.85%
2012	8,317,240	8,547,637	3.59%
2013 *	8,878,000	8,701,241	6.74%
2014	8,929,000	8,854,845	-0.26%
Add: Manual Adjustment 2014		74,155	
		8,929,000	0.57%
Projection			8,929,000
Projection rounded to nearest thousand			8,929,000
Previous year's projection			8,375,000
Percent increase or -decrease from previous year's projection			6.61%

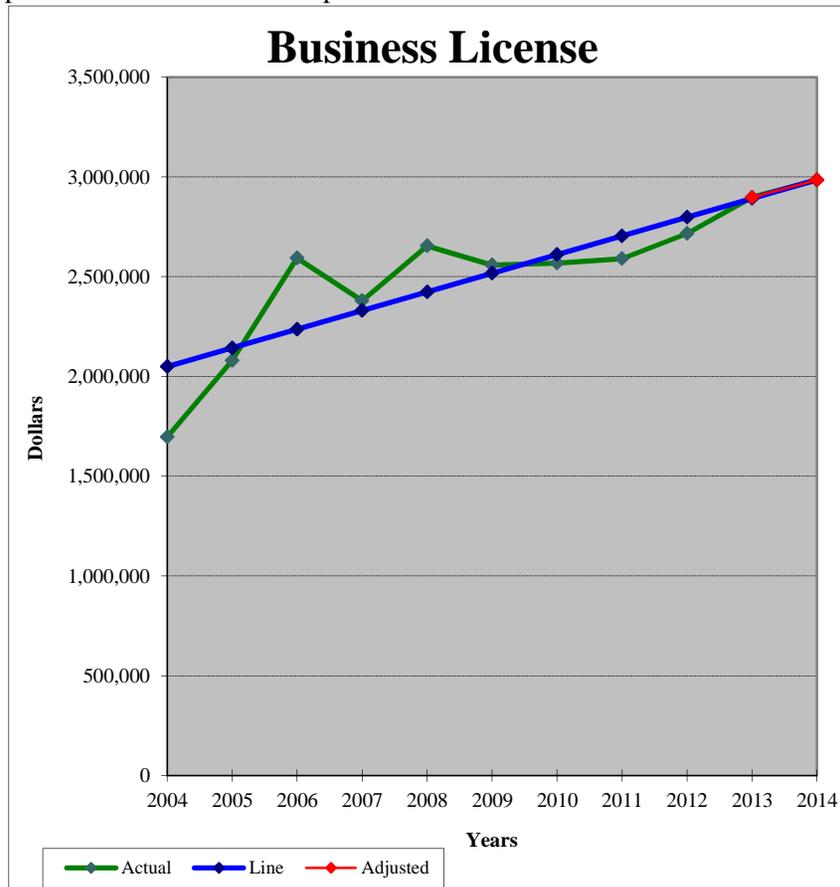
\* Revised Occupation fee projection based on June 2013.

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## Annual Budget

### Fiscal year ending September 30, 2014

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, 2014, is 2,984,000. This is a 3.00% percent increase over the expected 2013 Business License revenue.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2004	1,696,526	2,048,815	
2005	2,078,943	2,142,418	22.54%
2006	2,593,741	2,236,021	24.76%
2007	2,379,095	2,329,624	-8.28%
2008	2,653,764	2,423,226	11.55%
2009	2,557,723	2,516,829	-3.62%
2010	2,567,296	2,610,432	0.37%
2011	2,590,194	2,704,035	0.89%
2012	2,715,997	2,797,638	4.86%
2013 *	2,897,000	2,891,241	6.66%
2014	2,984,000	2,984,844	3.03%
Less: Manual Adjustment			
2014		-844	
		2,984,000	3.00%
Projection			2,984,000
Projection rounded to nearest thousand			2,984,000
Previous year's projection			2,655,000
Percent increase or -decrease from previous year's projection			12.39%

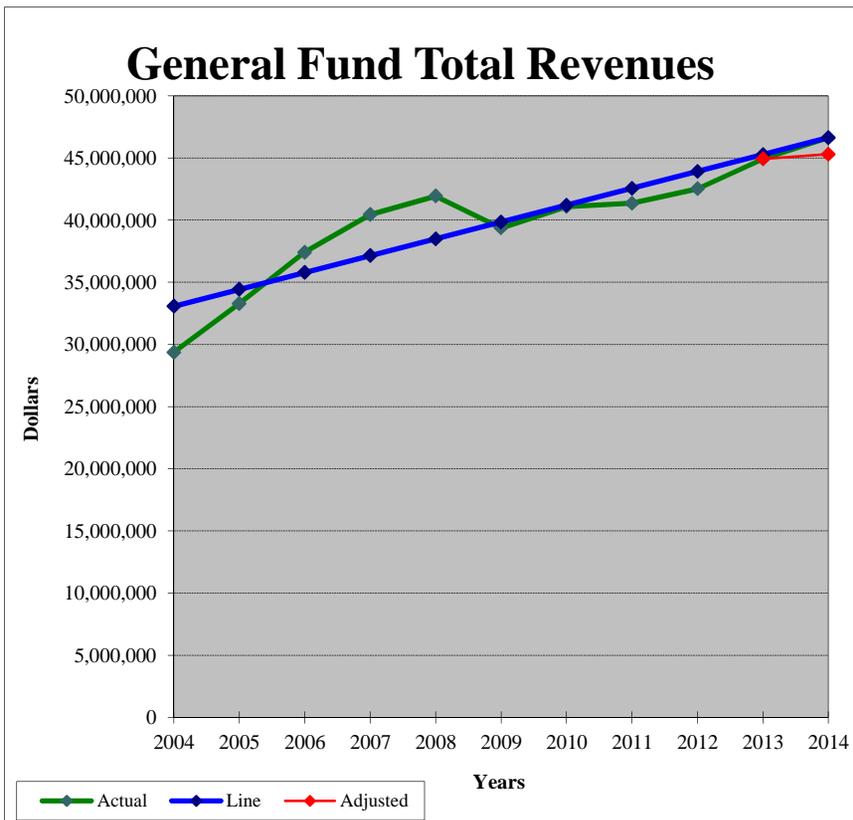
\* Revised Business License projection based on June 2013.

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## Annual Budget

### Fiscal year ending September 30, 2014

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, 2012, actual amounts and/or the fiscal year ending September 30, 2013, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2013, is 45,301,500. This is a 6.8 percent increase over the 2013 revenue projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2004	29,369,872	33,071,464	
2005	33,290,437	34,427,460	13.35%
2006	37,415,243	35,783,456	12.39%
2007	40,447,286	37,139,452	8.10%
2008	41,940,395	38,495,448	3.69%
2009	39,373,875	39,851,445	-6.12%
2010	41,087,890	41,207,441	4.35%
2011	41,352,043	42,563,437	0.64%
2012	42,527,425	43,919,433	2.84%
2013 *	44,930,000	45,275,429	5.65%
2014	46,631,425	46,631,425	3.79%
Less: Manual Adjustment		-1,329,925	
2014		45,301,500	0.83%
Projection			45,301,500
Projection rounded to nearest thousand			45,302,000
Previous year's projection			42,380,000
Percent increase or -decrease			6.89%

\* Revised Total Revenue projection based on June 2013.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

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.)

	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	<u>Revised</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Regression</u>
Total revenues excluding interest	44,930,000	42,380,000	45,301,500	46,631,425	1,329,925
Interest revenue	179,000	107,000	85,000	85,000	-
	<u>45,109,000</u>	<u>42,487,000</u>	<u>45,386,500</u>	<u>46,716,425</u>	<u>1,329,925</u>
2013-2014 percentage difference in actual forecast and the regression analysis					<u>2.93%</u>
2013-2014 total revenue forecast including interest					<u>45,386,500</u>
2012-2013 total revenue forecast including interest					<u>42,487,000</u>
2012-2013 revised total revenue forecast including interest					<u>45,109,000</u>
Percent increase or -decrease over the previous year's forecast					<u>6.82%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>0.62%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2014, is \$52,000. This year's projection is 4% less than last year's projection. This projection is based on actual revenues of \$57,337 and \$54,499 in fiscal years 2011 and 2012 respectively, along with the 2013 expected revenue of \$53,000. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2014, is \$75,000. This is a 1.4% 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 73,602 and 73,210, in fiscal years 2011 and 2012 respectively, along with the 2013 expected revenue of \$71,344.

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## Annual Budget

### Fiscal year ending September 30, 2014

The Alabama Trust Fund projection for the fiscal year ending September 30, 2014, is \$260,000. This is an increase from last year's projection. This projection is based on actual revenues of \$149,165 and 225,087, in fiscal years 2011 and 2012.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2013, is \$0. This is a \$0 decrease from the previous year's projection. This projection is based on actual interest revenues which have continued to decline for the last five 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, 2014, is based on three year average Kwh sales and purchases. Sales and Purchase cost per 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>2014</u>	YTD <u>2013</u>	Actual <u>2012</u>	Actual <u>2011</u>	Actual <u>2010</u>
Electric charges for services	35,969,000	24,051,726	35,381,897	34,739,441	33,722,715
Cost of Power purchased	<u>26,211,000</u>	<u>16,433,390</u>	<u>25,298,292</u>	<u>25,316,427</u>	<u>23,171,982</u>
Electric charges in excess of power purchased	<u>9,758,000</u>	<u>7,618,336</u>	<u>10,083,605</u>	<u>9,423,014</u>	<u>10,550,733</u>
 Cost of power purchased as a percent of electric charges for services	 <u>72.87%</u>	 <u>68.33%</u>	 <u>71.50%</u>	 <u>72.88%</u>	 <u>68.71%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2014, is \$3,824,000. This projection is an increase of 9% over the 2013 budget. The 2014 projection includes \$117,000 for sewer assessment fees, \$58,000 for industrial sewer charges and \$3,649,000 for sewer service charges.

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### Fiscal year ending September 30, 2014

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2014, is \$2,341,000. This projection is based on Solid Waste Collection Fund service charges through June 2013 and includes an increase of \$2 a month fee for residential containers and \$6 increase for commercial containers. The fee increase is projected to be \$195,000.

In 2014 the Telecommunications Fund includes budgeted revenue of \$2.1 million.

#### **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.

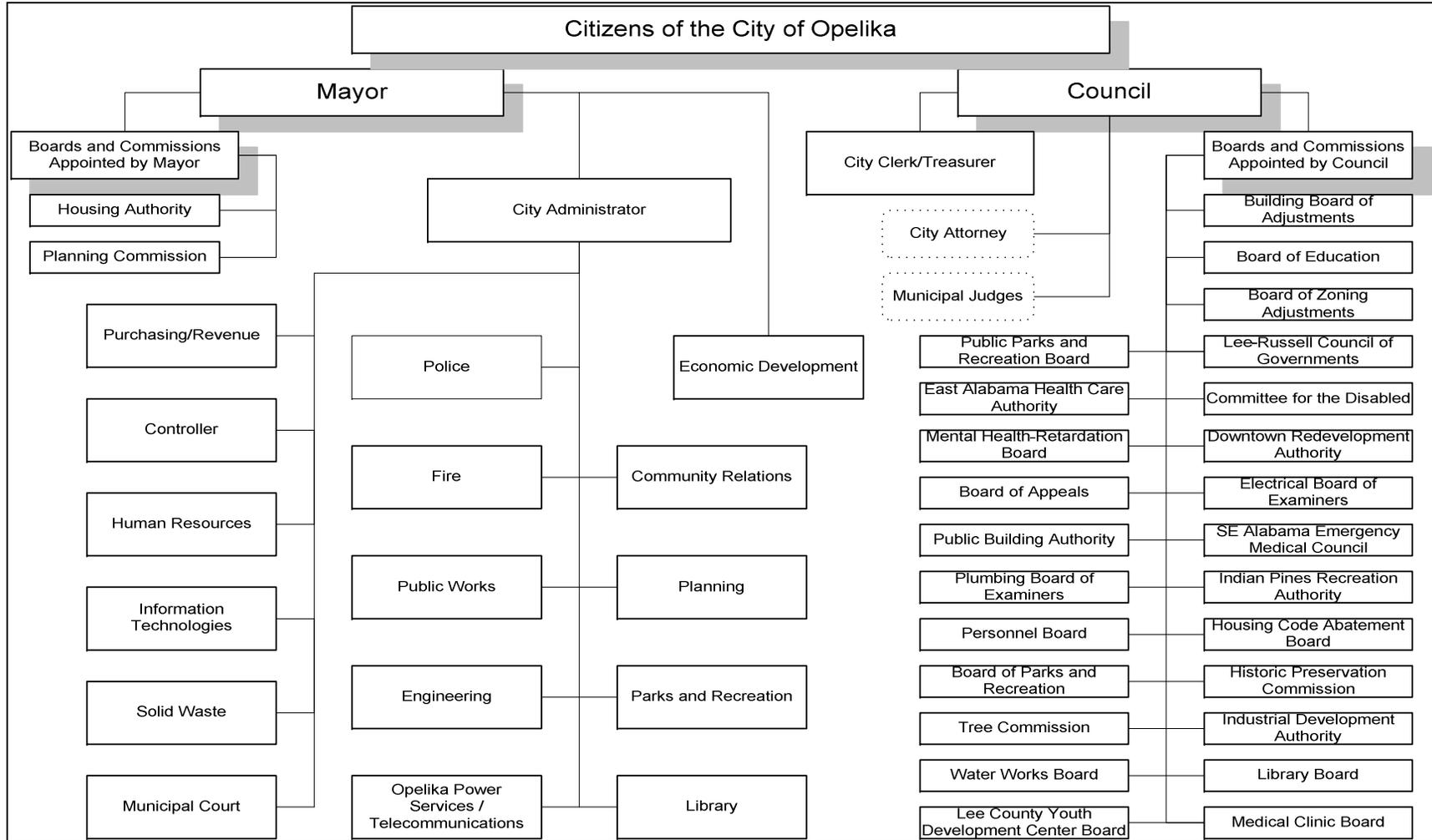
Sincerely,

Robert M Price, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



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**Fiscal year ending September 30, 2014**

**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  
Chief Technology Officer  
Human Resources Director  
Planning Director  
Purchasing Agent/Revenue Manager  
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  
Stephen N Dawe  
Lisa McLeod  
Gerald E. Kelley  
Lillie Finley  
John H McEachern III  
Gene T Adkins  
Walter C. Dorsey  
Susan M. Delmas  
Samuel S Bailey, Jr.  
David Horton  
Lori B Huguley  
Jan H. Gunter

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**Budget Section**

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	45,386,500	7,039,150	145,000	44,279,459	96,850,109
Non-operating revenues				778,827	778,827
Other financing sources	<u>1,433,847</u>	<u>4,648,625</u>	-	<u>325,634</u>	<u>6,408,106</u>
 Total revenues	<u>46,820,347</u>	<u>11,687,775</u>	<u>145,000</u>	<u>45,383,920</u>	<u>104,037,042</u>
 Departmental expenditures	28,802,254	599,150	-	43,424,514	72,825,918
Appropriations	4,270,653	5,417,774			9,688,427
Capital outlay	1,375,095	2,673,250	145,000		4,193,345
Debt service	7,578,086				7,578,086
Non-operating expenses				1,607,546	1,607,546
Transfers-out	<u>4,794,259</u>	<u>2,997,601</u>	-	<u>909,966</u>	<u>8,701,826</u>
 Total expenditures	<u>46,820,347</u>	<u>11,687,775</u>	<u>145,000</u>	<u>45,942,026</u>	<u>104,595,148</u>
 Total revenues over (under) total expenditures	-	-	-	(558,106)	(558,106)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

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

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				3,200,000	3,200,000
Debt Proceeds				3,948,381	3,948,381
Subtract:					
Fixed Assets				3,784,287	3,784,287
System Expansion				6,690,988	6,690,988
Debt principal payments				510,000	510,000
Projected increase or (decrease) in funds	-	-	-	(4,395,000)	(4,395,000)
Projected fund balance, beginning of year	30,103,642	7,358,857	35,076,968	19,326,366	91,865,833
Projected fund balance, end of year	30,103,642	7,358,857	35,076,968	14,931,366	87,470,833

\* 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, 2014

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	64,296	425,558	434,534	5,394,760
Fund balance other than unassigned	5,785,580	6,066,365	34,651,410	3,228,963	49,732,318
Unassigned fund balance, end of year	19,847,690	1,228,196	0	11,267,869	32,343,755
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	4,682,035	-	-	4,427,946	9,109,981
	15,165,655	1,228,196	0	6,839,923	23,233,774

\* 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, 2014

Computation of estimated funds available:  
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Telecom Fund	Proprietary Fund type
Cash	19,465,971	2,174,363	138,482	-	21,778,816
Accounts Receivable	3,519,728	268,915	97,665	10,000	3,896,308
Due from other funds	421,458	471,492	-	-	892,950
<b>Total</b>	<u><u>23,407,157</u></u>	<u><u>2,914,770</u></u>	<u><u>236,147</u></u>	<u><u>10,000</u></u>	<u><u>26,568,074</u></u>
Accounts payable	5,081,330	10	87,780	3,291	5,172,411
Due to other funds	2,053	-	55,926	697,564	755,543
Due to other governments	-	-	-	-	-
Accrued payroll	127,377	-	58,382	-	185,759
Bonds payable - current	-	510,000	-	-	510,000
Interest payable	475,112	124,422	-	18,461	617,995
<b>Total</b>	<u><u>5,685,872</u></u>	<u><u>634,432</u></u>	<u><u>202,088</u></u>	<u><u>719,316</u></u>	<u><u>7,241,708</u></u>
Estimated funds available	17,721,285	2,280,338	34,059	(709,316)	19,326,366
Reserves and encumbrances, estimated	<u><u>370,956</u></u>	<u><u>522,788</u></u>	<u><u>201</u></u>	<u><u>203,004</u></u>	<u><u>1,096,949</u></u>
Estimated unassigned funds available	<u><u>17,350,329</u></u>	<u><u>1,757,550</u></u>	<u><u>33,858</u></u>	<u><u>(912,320)</u></u>	<u><u>18,229,417</u></u>
Ten percent of projected revenues	<u><u>3,596,900</u></u>	<u><u>382,400</u></u>	<u><u>234,100</u></u>	<u><u>214,546</u></u>	<u><u>4,427,946</u></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, 2014**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**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, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	16,656,477	17,709,146	23,206,110	18,386,554	25,203,000
Property:					
Property	3,114,998	3,058,746	3,013,106	2,928,519	3,034,000
Payments in lieu of taxes	11,274	3,404	8,904	-	10,000
	<u>3,126,272</u>	<u>3,062,150</u>	<u>3,022,010</u>	<u>2,928,519</u>	<u>3,044,000</u>
Other:					
Gasoline	767,825	739,836	807,269	616,608	840,000
Cigarette	104,683	97,401	97,852	68,915	94,000
Wine	23,574	24,443	24,715	18,288	25,000
Rental	642,330	417,000	399,286	329,730	438,000
	<u>1,538,412</u>	<u>1,278,680</u>	<u>1,329,122</u>	<u>1,033,541</u>	<u>1,397,000</u>
Total taxes	<u>21,321,161</u>	<u>22,049,976</u>	<u>27,557,242</u>	<u>22,348,614</u>	<u>29,644,000</u>
Special assessments:	<u>11,997</u>	<u>19,213</u>	<u>42,456</u>	<u>9,079</u>	<u>27,000</u>
Licenses and permits:					
Occupational	<u>7,808,439</u>	<u>8,028,982</u>	<u>8,317,240</u>	<u>6,640,751</u>	<u>8,929,000</u>
Business:					
General	2,567,296	2,590,194	2,715,997	2,722,907	2,984,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Lodging	480,880	487,602	561,287	476,903	618,000
Franchise fee	92,537	95,934	78,444	67,747	91,000
	<u>3,140,713</u>	<u>3,173,730</u>	<u>3,355,728</u>	<u>3,267,557</u>	<u>3,693,000</u>
Telecommunication fees	2,000	14,000	22,000	8,000	8,000
Permits and inspections	373,606	267,562	412,047	292,169	411,000
	<u>375,606</u>	<u>281,562</u>	<u>434,047</u>	<u>300,169</u>	<u>419,000</u>
Total licenses and permits	<u>11,324,758</u>	<u>11,484,274</u>	<u>12,107,015</u>	<u>10,208,477</u>	<u>13,041,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	100,604	97,813	97,666	73,181	100,000
Shared state revenue:					
Bank excise tax	20,923	17,544	86,057	-	86,000
Business privilege tax	69,687	70,210	70,736	71,267	72,000
State asset forfeiture	30,030	20,833	12,418	16,162	-
Share of liquor tax profits	85,749	81,700	105,960	87,889	110,000
	<u>206,389</u>	<u>190,287</u>	<u>275,171</u>	<u>175,318</u>	<u>268,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	805	28,873	28,872	27,616	28,000
Other:					
Federal	4,927	-	-	-	-
State	33,534	62,857	30,293	19,559	-
Lee County	10,000	20,000	10,000	10,000	10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
	48,461	82,857	40,293	29,559	10,000
Total intergovernmental revenue	356,259	399,830	442,002	305,674	406,000
Charges for services:					
General Government:					
Other	23,932	21,826	25,082	19,941	24,000
Public safety:					
Highway Safety Program	29,865	19,732	17,302	-	-
Board of Education	12,272	12,000	12,855	12,000	12,000
Housing Authority	70,000	70,000	70,000	35,000	68,000
Communications / E911	162,860	30,000	42,500	30,000	42,500
Water Works Board	20,960	21,666	21,991	-	22,000
Auburn University	58,105	59,493	43,572	34,755	44,000
City of Auburn	-	1,223	1,683	-	-
Towing, firecalls, Training, EMS	2,457	1,438	897	900	-
	356,519	215,552	210,800	112,655	188,500
Public Works:					
Clearing and grading - other	81,688	73,374	77,697	45,134	-
Health:					
Graves and monuments	110,650	95,500	114,600	84,282	115,000
Cemetery Vases and Markers	2,788	5,069	4,598	2,722	-
	113,438	100,569	119,198	87,004	115,000
Culture and recreation:					
Entry fees and concessions	1,326,826	1,327,379	1,332,552	1,041,966	1,309,000
Total charges for service	1,902,403	1,738,700	1,765,329	1,306,700	1,636,500

# City of Opelika

## Annual Budget

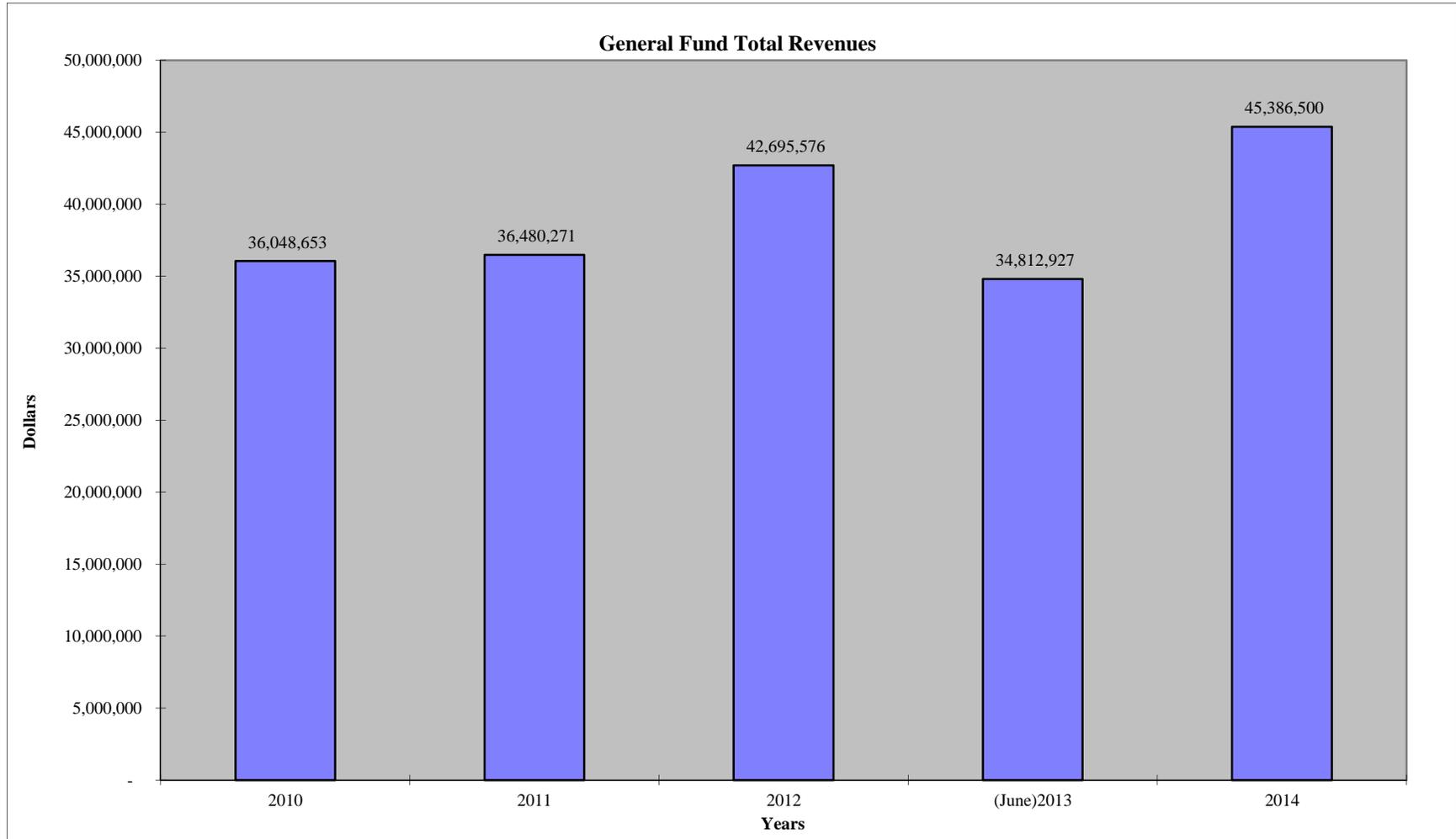
### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Fines and forfeits:					
Public safety:					
Fines and costs	460,223	447,719	421,067	360,268	388,000
Culture and recreation:					
Fines	40,167	36,350	36,709	26,375	-
Total fines and forfeits	500,390	484,069	457,776	386,643	388,000
Miscellaneous revenues:					
Interest earnings	301,689	137,927	85,361	81,964	85,000
Other:					
Rental income	67,001	56,728	41,827	37,111	39,000
Contributions	22,017	21,037	28,010	15,538	-
Insurance Claims	1,360	1,879	22,504	10,766	-
Cemetery lots	106,000	58,280	82,250	63,500	82,000
Miscellaneous	133,618	28,358	63,804	38,861	38,000
Total miscellaneous revenues	631,685	304,209	323,756	247,740	244,000
Total revenues	36,048,653	36,480,271	42,695,576	34,812,927	45,386,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	141,140	120,191	125,866	96,246	134,009
Other	35,343	51,490	37,250	31,947	275,800
Total mayor	<u>176,483</u>	<u>171,681</u>	<u>163,116</u>	<u>128,193</u>	<u>409,809</u>
Administration:					
Personal services	214,525	220,686	225,080	108,205	151,035
Other	246,898	306,642	208,561	181,682	242,900
Services provided to other funds	(1,200)	(1,200)	(1,200)	-	-
Total administration	<u>460,223</u>	<u>526,128</u>	<u>432,441</u>	<u>289,887</u>	<u>393,935</u>
Legislative - City Clerk:					
Personal services	173,804	176,018	176,944	131,768	183,752
Other	188,877	176,518	185,251	136,166	277,220
Services provided to other funds	-	-	-	-	-
Total legislative	<u>362,681</u>	<u>352,536</u>	<u>362,195</u>	<u>267,934</u>	<u>460,972</u>
Other:					
Revenue:					
Personal services	455,636	501,264	233,347	161,830	209,339
Other	127,839	136,525	41,498	32,721	59,803

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Services provided other funds	(395,458)	(380,500)	-	-	-
	<u>188,017</u>	<u>257,289</u>	<u>274,845</u>	<u>194,551</u>	<u>269,142</u>
Accounting:					
Personal services	357,263	362,801	354,334	269,098	379,716
Other	56,599	64,005	61,398	40,289	75,850
Services provided other funds	(101,901)	(95,039)	(99,658)	(68,182)	(125,205)
	<u>311,961</u>	<u>331,767</u>	<u>316,074</u>	<u>241,205</u>	<u>330,361</u>
Information Technologies:					
Personal services	433,660	468,724	490,519	396,014	610,423
Other	526,137	547,716	611,126	394,406	530,013
Services provided other funds	(187,292)	(193,305)	(167,852)	(156,457)	(229,265)
	<u>772,505</u>	<u>823,135</u>	<u>933,793</u>	<u>633,963</u>	<u>911,171</u>
Judicial:					
Personal services	209,118	225,679	235,146	177,876	253,004
Other	204,201	135,373	136,083	94,953	163,400
	<u>413,319</u>	<u>361,052</u>	<u>371,229</u>	<u>272,829</u>	<u>416,404</u>
Human Resources administration:					
Personal services	197,222	188,945	194,744	141,708	229,525
Other	116,698	156,598	95,592	84,460	112,250
	<u>313,920</u>	<u>345,543</u>	<u>290,336</u>	<u>226,168</u>	<u>341,775</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

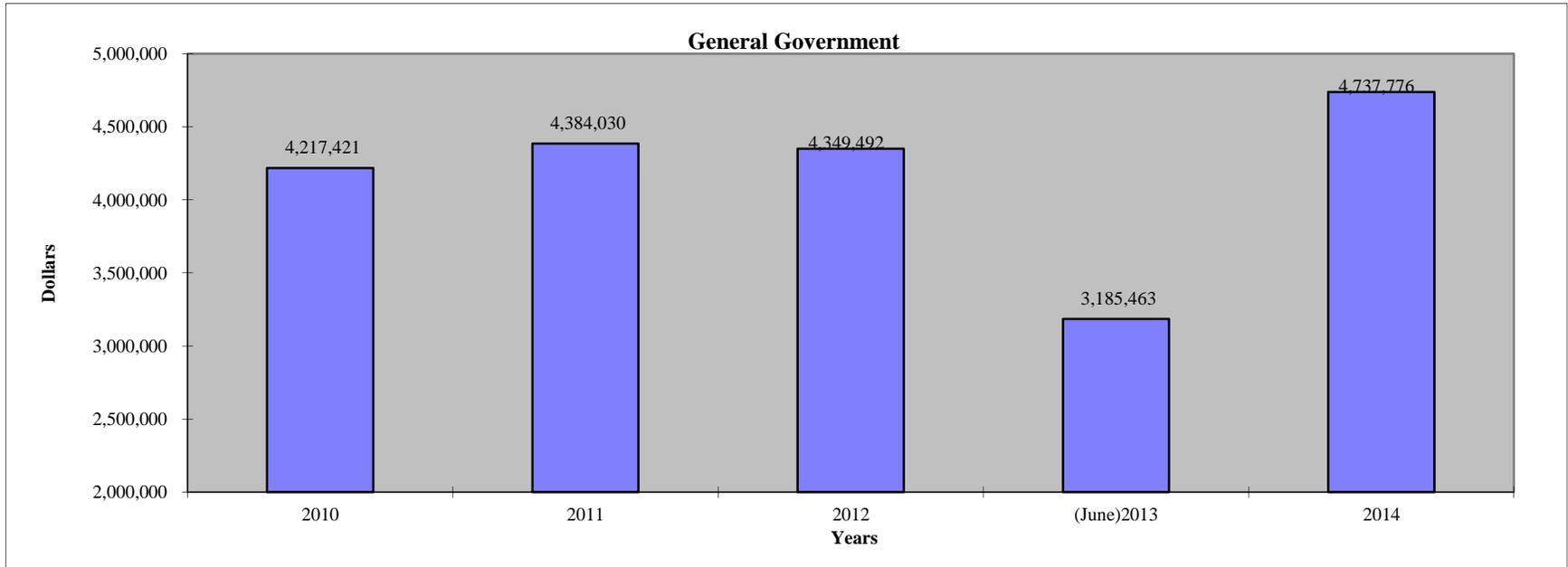
	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
<b>Planning:</b>					
Personal services	305,208	307,004	323,425	208,824	293,831
Other	63,042	67,924	75,716	20,405	43,520
Services provided to other funds:	-	-	-	-	-
	<u>368,250</u>	<u>374,928</u>	<u>399,141</u>	<u>229,229</u>	<u>337,351</u>
<b>Purchasing:</b>					
Personal services	239,772	240,566	240,521	227,748	248,675
Other	8,460	9,495	7,927	15,480	39,360
Services provided to other funds:	(23,458)	(24,415)	(63,168)	(51,235)	(63,823)
	<u>224,774</u>	<u>225,646</u>	<u>185,280</u>	<u>191,993</u>	<u>224,212</u>
<b>Community Relations:</b>					
Personal services	64,115	65,689	67,387	49,588	72,294
Other	40,552	53,259	45,904	39,675	64,100
	<u>104,667</u>	<u>118,948</u>	<u>113,291</u>	<u>89,263</u>	<u>136,394</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	152,021	142,227	140,851	142,248	130,000
Lee County Area Council of Governments	108,400	108,400	108,400	96,300	132,250
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.	17,700	15,000	15,000	11,250	17,500
Downtown Redevelopment Authority	4,500	4,500	-	4,500	4,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Nondepartmental: (continued)					
Envision Opelika	21,000	5,000	15,000	-	12,000
Other	12,000	15,250	23,500	12,200	5,000
	<u>520,621</u>	<u>495,377</u>	<u>507,751</u>	<u>420,248</u>	<u>506,250</u>
Total other	<u>3,218,034</u>	<u>3,333,685</u>	<u>3,391,740</u>	<u>2,499,449</u>	<u>3,473,060</u>
Total general government	<u>4,217,421</u>	<u>4,384,030</u>	<u>4,349,492</u>	<u>3,185,463</u>	<u>4,737,776</u>



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

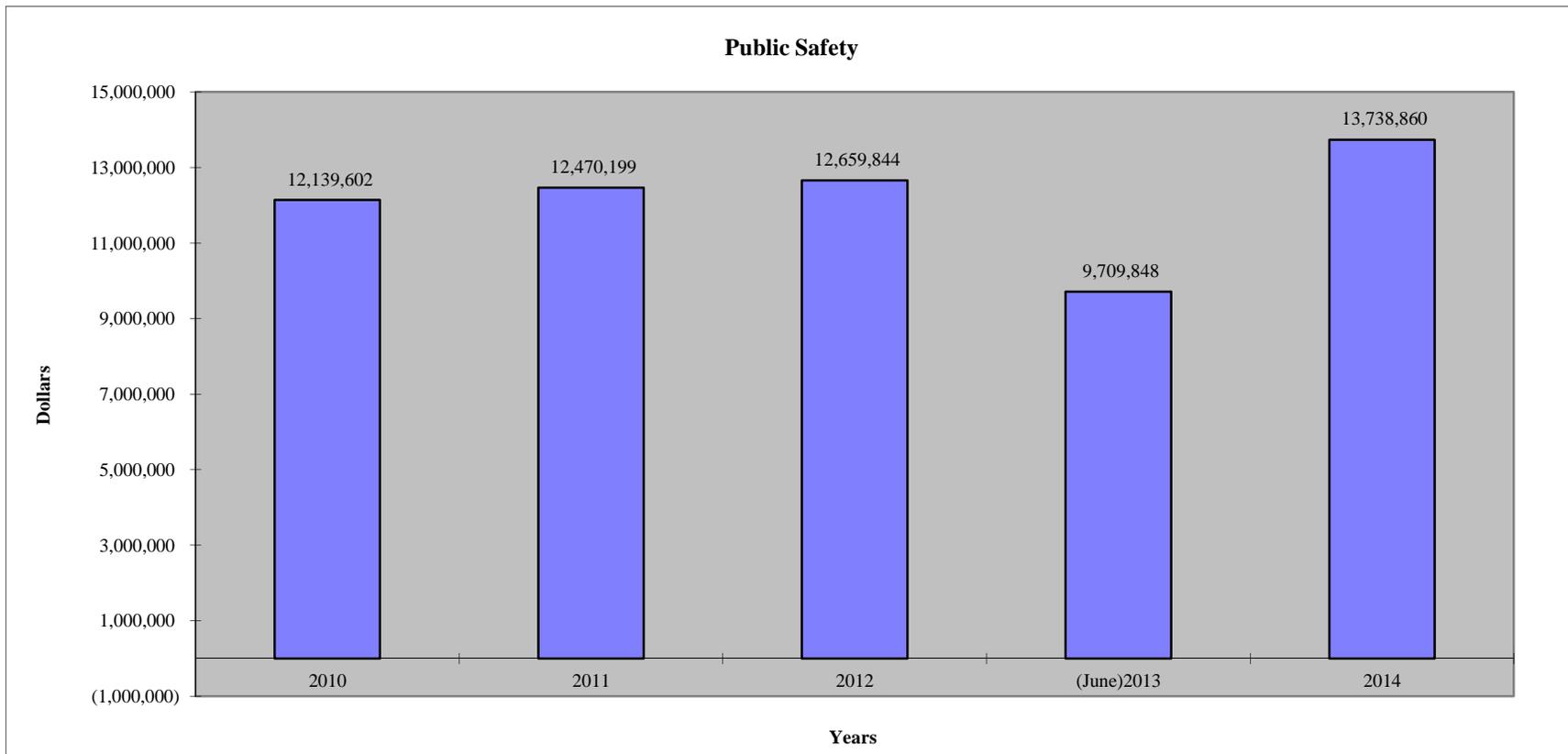
	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Public safety:					
Police:					
Personal services	5,743,659	5,846,482	6,044,086	4,577,009	6,550,736
Other	1,537,159	1,750,848	1,603,192	1,206,878	1,882,790
Services provided other funds	-	-	-	-	-
Total police	<u>7,280,818</u>	<u>7,597,330</u>	<u>7,647,278</u>	<u>5,783,887</u>	<u>8,433,526</u>
Fire:					
Personal services	4,075,517	4,076,560	4,201,532	3,309,416	4,445,073
Other	445,205	444,833	459,558	356,688	525,785
Total fire	<u>4,520,722</u>	<u>4,521,393</u>	<u>4,661,090</u>	<u>3,666,104</u>	<u>4,970,858</u>
Other:					
Nondepartmental:					
National Guard	500	1,000	1,000	750	-
Juvenile Court	15,000	15,000	15,000	11,250	10,000
Lee County Emergency Mgt	31,500	46,000	46,000	30,750	35,000
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	1,586	-	-	-	-
Total other	<u>338,062</u>	<u>351,476</u>	<u>351,476</u>	<u>259,857</u>	<u>334,476</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Total public safety	12,139,602	12,470,199	12,659,844	9,709,848	13,738,860



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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Public Works:					
Highways and streets:					
Personal services	5,238	5,389	5,296	3,700	9,035
Other	974,928	989,088	994,039	757,059	1,044,166
	<u>980,166</u>	<u>994,477</u>	<u>999,335</u>	<u>760,759</u>	<u>1,053,201</u>
Engineering:					
Personal services	415,680	339,273	342,664	246,499	356,039
Other	118,869	157,776	51,861	31,163	67,760
Services provided to other funds	-	-	-	-	-
	<u>534,549</u>	<u>497,049</u>	<u>394,525</u>	<u>277,662</u>	<u>423,799</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	317,611	315,273	314,966	240,939	348,914
Services provided other funds	-	-	-	-	-
	<u>317,611</u>	<u>315,273</u>	<u>314,966</u>	<u>240,939</u>	<u>348,914</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	177,710	181,657	190,000	139,864	189,436
	<u>177,710</u>	<u>181,657</u>	<u>190,000</u>	<u>139,864</u>	<u>189,436</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

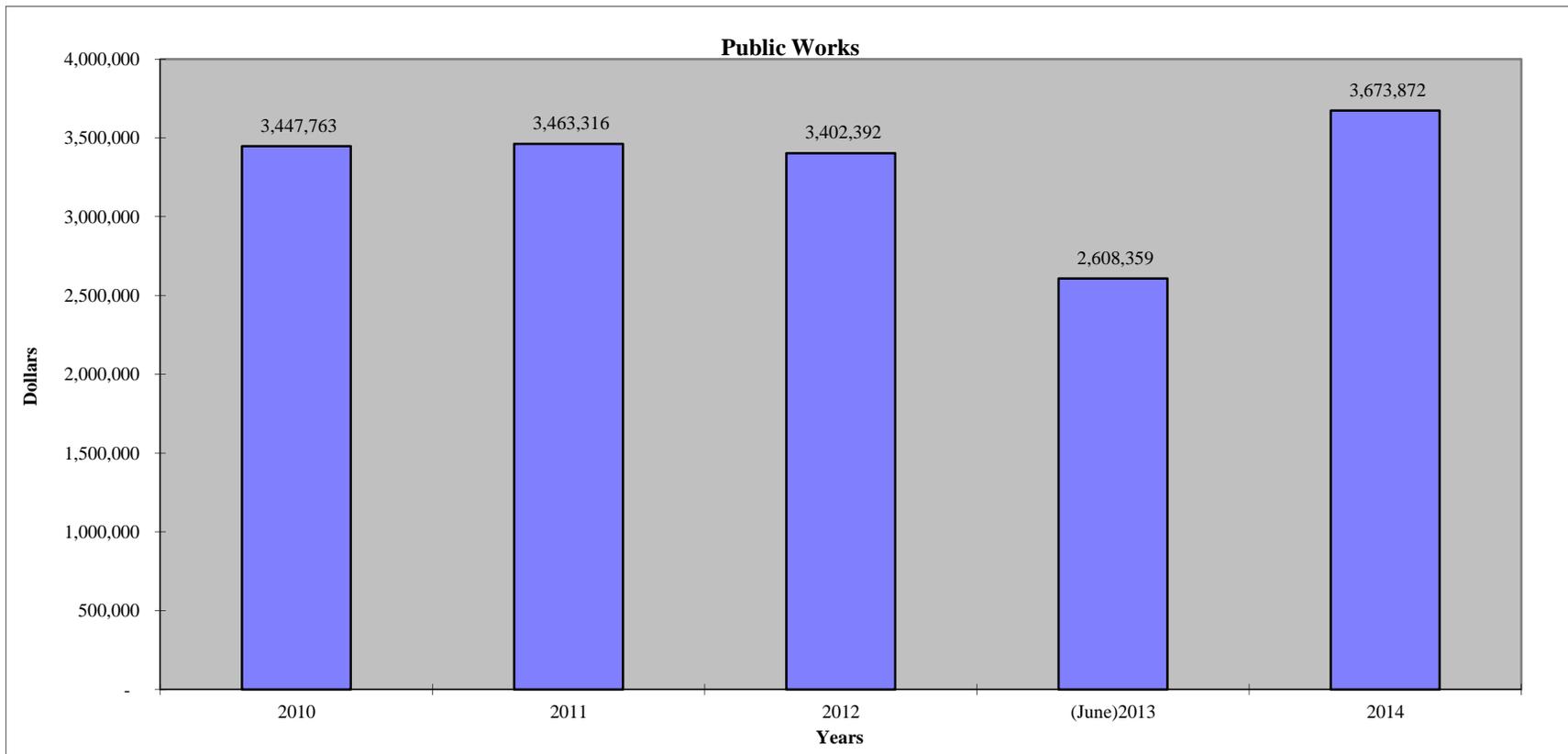
	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Automotive shop:					
Personal services	-	-	-	-	-
Other	304,166	304,723	318,853	250,395	341,486
	<u>304,166</u>	<u>304,723</u>	<u>318,853</u>	<u>250,395</u>	<u>341,486</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	472,422	502,491	506,234	386,106	519,098
Services provided other funds	-	-	-	-	-
	<u>472,422</u>	<u>502,491</u>	<u>506,234</u>	<u>386,106</u>	<u>519,098</u>
Building maintenance:					
Personal services	3,744	3,744	3,744	2,496	3,744
Other	292,881	283,974	292,665	227,869	313,709
	<u>296,625</u>	<u>287,718</u>	<u>296,409</u>	<u>230,365</u>	<u>317,453</u>
Inspection:					
Personal services	344,102	354,458	343,564	292,289	415,825
Other	20,412	25,470	38,506	29,980	64,660
	<u>364,514</u>	<u>379,928</u>	<u>382,070</u>	<u>322,269</u>	<u>480,485</u>
Total other	<u>1,933,048</u>	<u>1,971,790</u>	<u>2,008,532</u>	<u>1,569,938</u>	<u>2,196,872</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Total public works	3,447,763	3,463,316	3,402,392	2,608,359	3,673,872



# City of Opelika

## Annual Budget

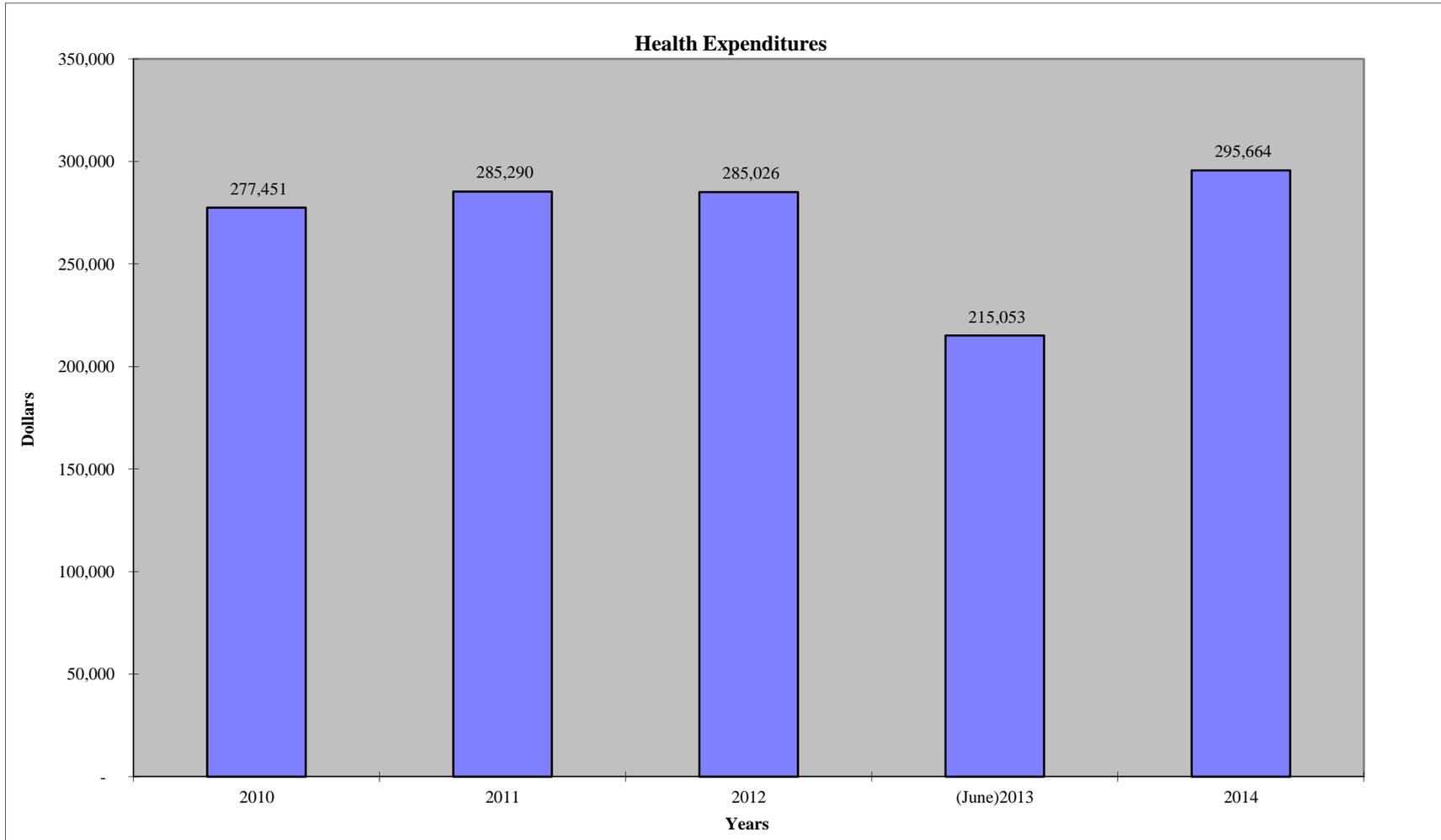
### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Health:					
Animal control:					
Personal services	48,353	48,559	50,122	37,700	53,462
Other	3,837	4,705	5,678	4,518	8,775
	<u>52,190</u>	<u>53,264</u>	<u>55,800</u>	<u>42,218</u>	<u>62,237</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	40,000
	-	-	-	-	-
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Lee County Humane Society	63,161	67,126	67,126	56,560	77,127
Sickle Cell	1,500	1,500	1,500	1,125	1,500
Child care alliance	1,800	1,800	1,800	1,800	6,000
Red Cross	10,000	10,000	10,000	-	10,000
Child Advocacy Center	-	-	-	-	2,500
Other	5,000	7,800	5,000	5,000	-
	<u>225,261</u>	<u>232,026</u>	<u>229,226</u>	<u>172,835</u>	<u>233,427</u>
Total health	<u>277,451</u>	<u>285,290</u>	<u>285,026</u>	<u>215,053</u>	<u>295,664</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

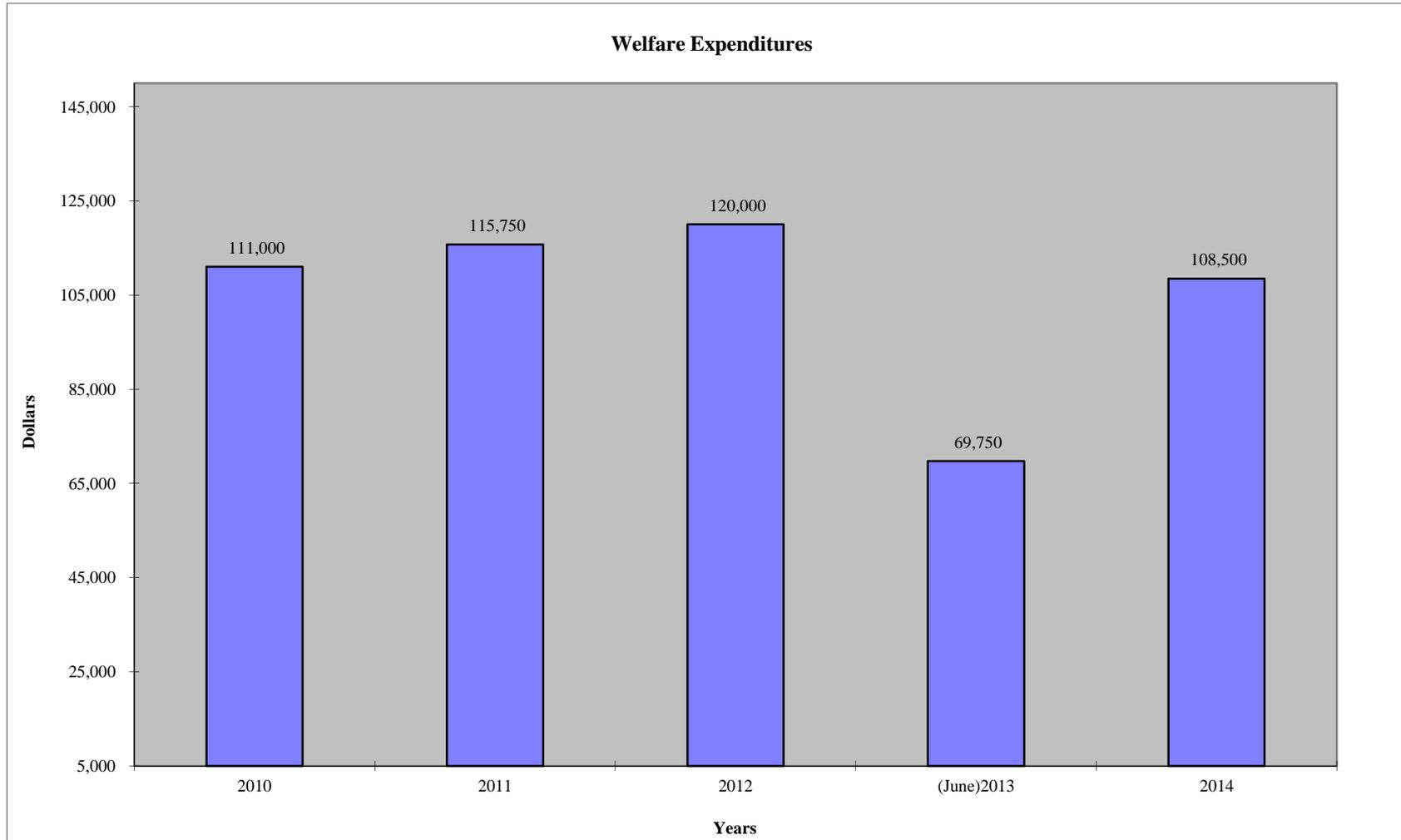
### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
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	26,250	35,000
Council on Human Relations	20,000	20,000	20,000	-	20,000
Story Book Farms	8,000	8,000	8,000	6,000	8,000
Christian Care Ministries	-	-	-	-	1,000
Greater Peace Child Development	-	-	-	-	2,500
Other	1,000	10,750	15,000	6,000	-
<b>Total welfare</b>	<b>111,000</b>	<b>115,750</b>	<b>120,000</b>	<b>69,750</b>	<b>108,500</b>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

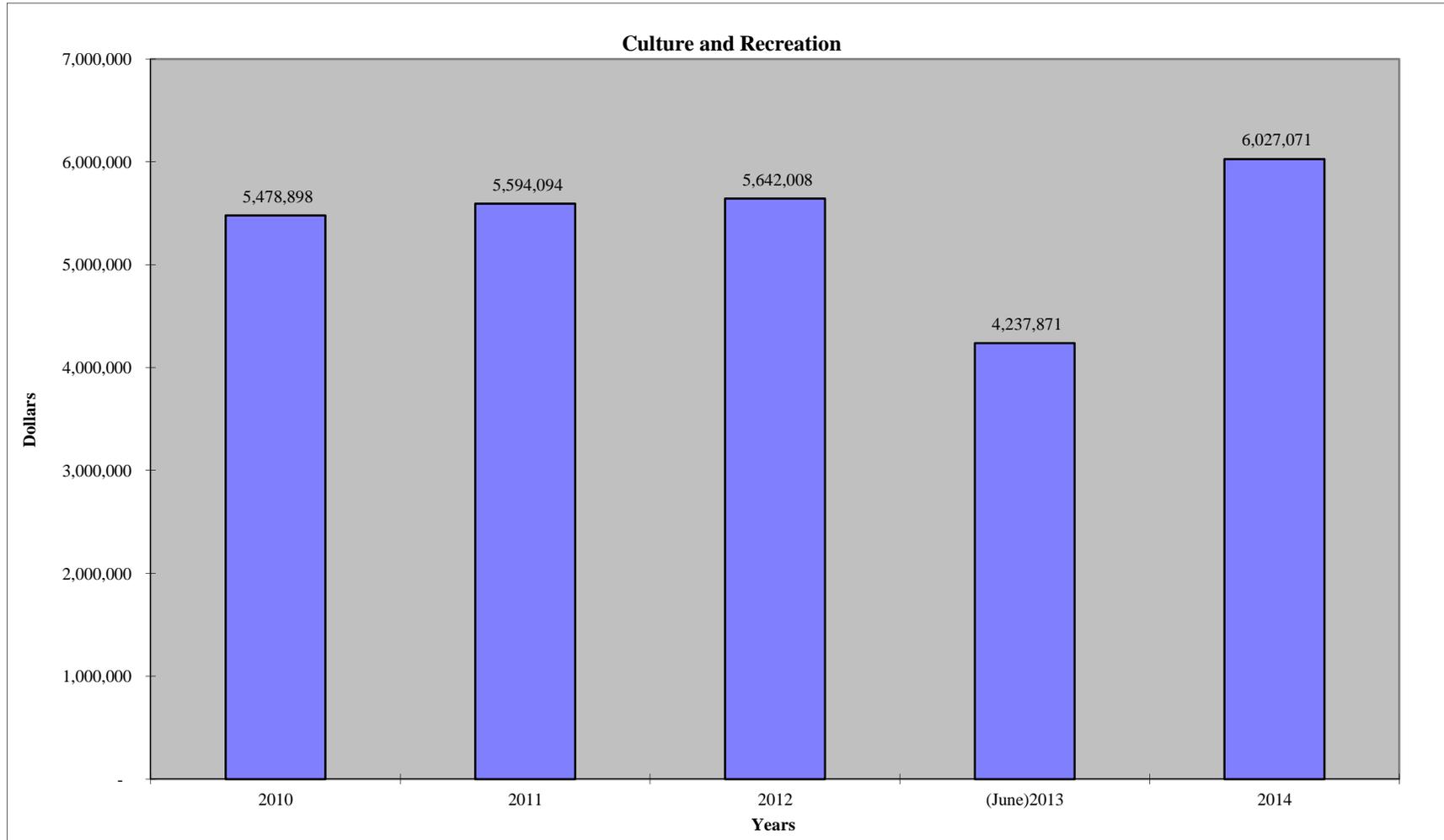
### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Culture and recreation:					
Parks and recreation:					
Personal services	1,772,217	1,454,274	1,397,896	1,068,771	1,509,564
Other	2,896,528	3,364,523	3,456,285	2,555,714	3,723,674
Total parks and recreation	4,668,745	4,818,797	4,854,181	3,624,485	5,233,238
Library:					
Personal services	467,792	480,814	492,310	376,334	568,113
Other	237,861	200,383	195,457	122,404	140,720
Total library	705,653	681,197	687,767	498,738	708,833
Nondepartmental:					
Opelika Tree Commission	7,000	-	60	4,273	-
Beautification Committee	35,000	36,600	35,000	35,000	32,500
Arts Association (Depot)	35,000	30,000	35,000	25,000	25,000
Museum of East Alabama	22,500	22,500	22,500	16,875	22,500
Jule Collins Museum of Art	5,000	5,000	5,000	3,750	5,000
Other	-	-	2,500	29,750	-
Total nondepartmental	104,500	94,100	100,060	114,648	85,000
Total culture and recreation	5,478,898	5,594,094	5,642,008	4,237,871	6,027,071

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Economic development:					
Personal services	345,436	351,143	248,694	182,962	266,101
Other	132,327	139,671	126,630	108,891	232,313
	<u>477,763</u>	<u>490,814</u>	<u>375,324</u>	<u>291,853</u>	<u>498,414</u>
Nondepartmental:					
UGTM Industrial Grant	86,909	-	-	-	-
Perf incentive - Pharmavite	-	-	-	100,000	100,000
Perf incentive - Mando	100,000	100,000	100,000	-	100,000
Perf incentive - Bentler	25,000	25,000	25,000	-	-
Jo-Ann Economic Incentive	-	-	-	-	40,000
Maxforma Economic Incentv	35,000	35,000	35,000	-	35,000
Gambro Economic Incentive	50,000	50,000	50,000	-	50,000
Daewon Economic Incentive	8,750	8,750	8,750	-	8,750
South East Alabama Gas	22,306	20,729	17,534	11,921	10,000
Tiger Town Warrants	329,205	376,409	543,515	439,842	585,000
Glynn Smith 2012A Warrants	-	-	-	45,325	61,000
Gander Mountain Parkway	-	-	-	226,270	-
Other	-	-	-	-	-
	<u>657,170</u>	<u>615,888</u>	<u>779,799</u>	<u>823,358</u>	<u>989,750</u>
	<u>1,134,933</u>	<u>1,106,702</u>	<u>1,155,123</u>	<u>1,115,211</u>	<u>1,488,164</u>
Total economic development					

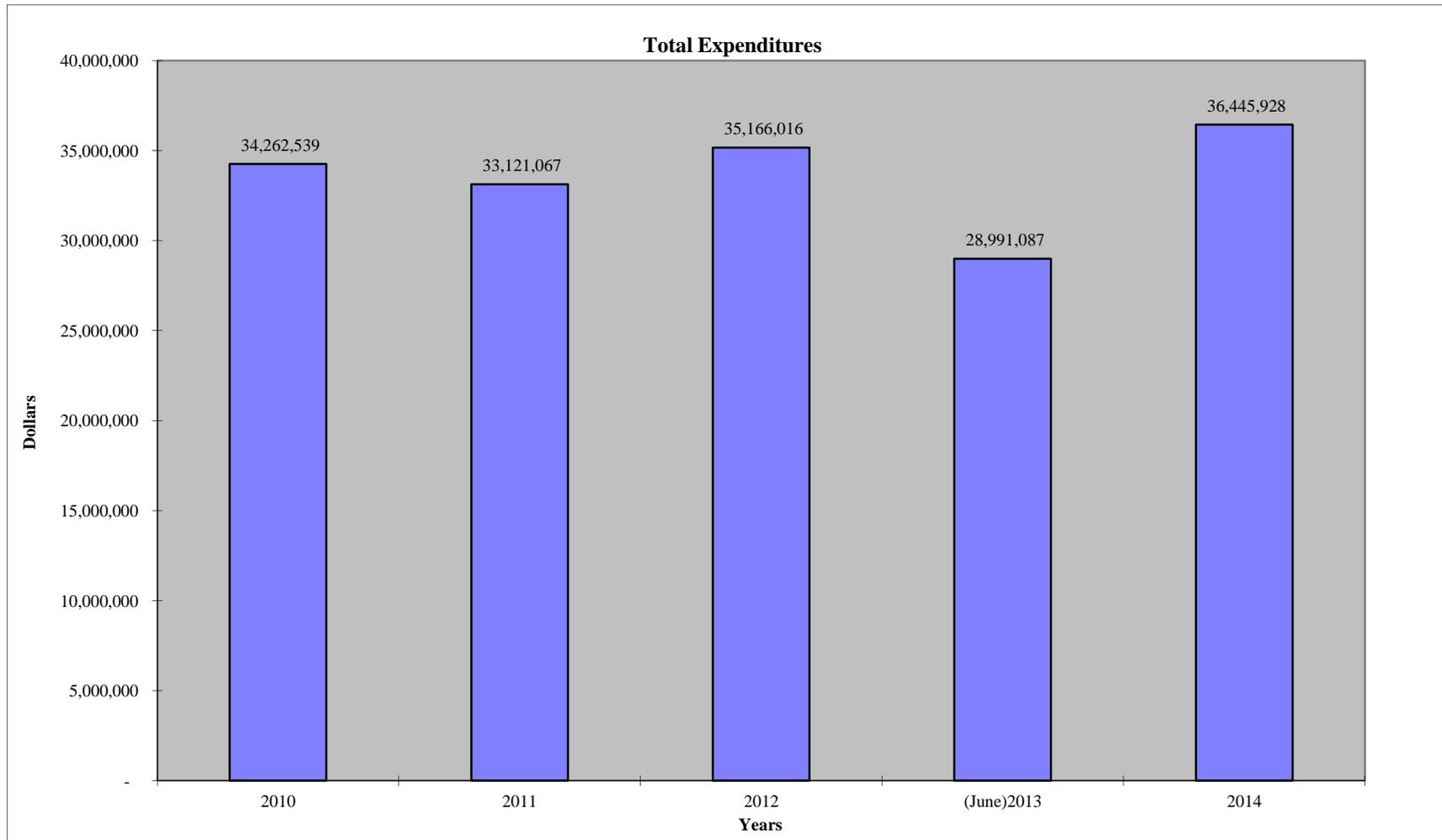
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Education:	3,550,160	3,056,129	3,015,750	2,273,612	3,003,000
Total current expenditures	30,357,228	30,475,510	30,629,635	23,415,167	33,072,907
Capital outlay:	3,176,305	1,883,754	3,782,360	3,764,349	1,375,095
Debt service:					
Issue cost and Trustee fees	14,051	8,500	-	-	-
Principal	403,750	464,738	490,124	1,630,695	1,786,555
Interest	311,205	288,565	263,897	180,876	211,371
	729,006	761,803	754,021	1,811,571	1,997,926
Total expenditures	34,262,539	33,121,067	35,166,016	28,991,087	36,445,928
Excess of revenues over (under) expenditures	1,786,114	3,359,204	7,529,560	5,821,840	8,940,572

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	21,709	-	2,505,018	-
Sales of fixed assets	22,238	40,928	86,965	50,002	-
Transfers from Electric Utility Fund	2,941,624	2,638,439	2,970,725	1,863,524	909,966
Transfers from Sales Tax Revenue Fund	-	-	-	-	221,881
Transfers from Garden Hills Cemetery					
Perpetual Care Trust Fund	8,933	5,353	10,067	8,093	20,000
Transfers from Governmental Funds	-	65,564	2,092,145	619,419	-
Transfers from General Obligation Debt Service Fund	649,114	38,003	404	-	282,000
Transfers to Health Insurance Fund	(193,000)	-	-	-	-
Transfers to Community Development Fund	(490,406)	(133,041)	(199,592)	(85,895)	-
Transfers to General Obligation Debt Service fund	(1,239,511)	(194,286)	-	-	-
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(26,500)	(14,563)	(20,563)	(15,875)	(12,000)
Transfers to Committed Road Const Fund	-	-	-	(395,303)	(2,286,250)
Transfers to 1/2% Sales Tax Reserve Fund	(1,929,798)	(1,989,988)	(1,987,358)	(1,624,319)	(2,350,375)
Transfers to Fire Station Construction Fund	-	-	-	(99,547)	(145,634)
Transfers to Sewer Fund	-	(50,904)	-	-	-
Transfers to 2010 Warrants	-	(1,285,269)	(1,289,233)	(1,378,219)	(1,565,660)
Transfers to 20103AWarrants	-	-	-	(1,276,963)	-
Transfers to General Obligation					
Warrants Debt Service Fund	(1,350,329)	(1,311,232)	(2,502,144)	(4,017,090)	(4,014,500)
<b>Total other financing sources (uses):</b>	<b>(1,607,635)</b>	<b>(2,169,286)</b>	<b>(838,584)</b>	<b>(3,847,155)</b>	<b>(8,940,572)</b>

# City of Opelika

## Annual Budget

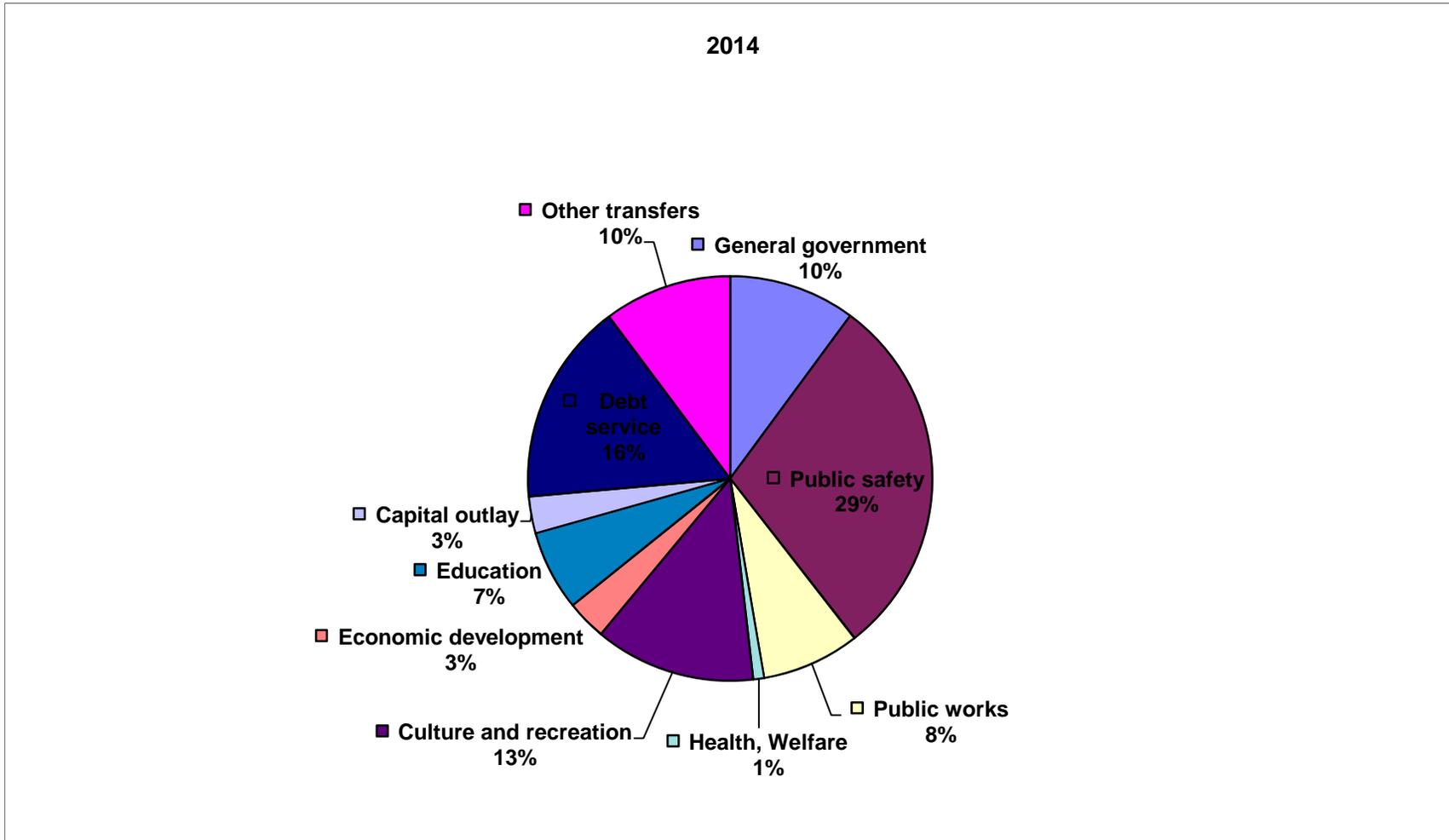
### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	178,479	1,189,918	6,690,976	1,974,685	-
Excess of revenues and other sources over (under) expenditures and other uses	178,479	1,189,918	6,690,976	1,974,685	-
Projected fund balance, beginning of year	20,069,584	20,248,063	21,437,980	28,128,957	30,103,642
Projected fund balance, end of year	20,248,063	21,437,980	28,128,957	30,103,642	30,103,642

# City of Opelika

## Annual Budget

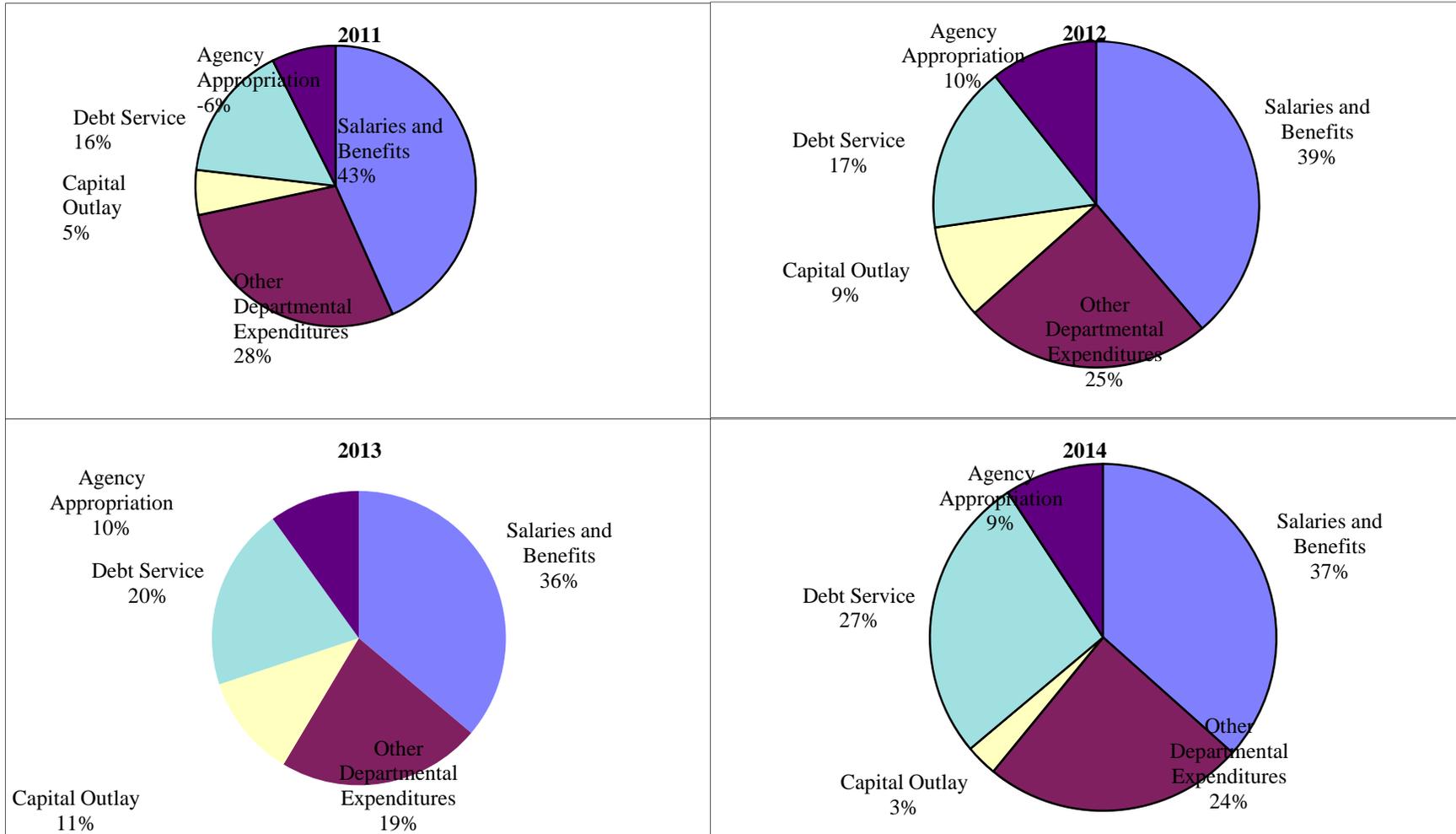
### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

#### 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, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	6,516,157	6,132,954	5,862,279	5,783,999	5,987,000
Miscellaneous:					
Contributions	354,980	-	-	-	-
Interest	13,650	9,006	7,471	6,386	8,000
Total revenues	<u>6,884,787</u>	<u>6,141,960</u>	<u>5,869,750</u>	<u>5,790,385</u>	<u>5,995,000</u>
Expenditures:					
Nondepartmental:					
Education	4,820,603	4,487,267	4,876,279	4,780,800	5,007,774
Excess of revenues over (under) expenditures	<u>2,064,184</u>	<u>1,654,693</u>	<u>993,471</u>	<u>1,009,585</u>	<u>987,226</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(2,064,184)</u>	<u>(1,654,693)</u>	<u>(993,471)</u>	<u>(472,191)</u>	<u>(987,226)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	537,394	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>537,394</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>537,394</u></u>	<u><u>537,394</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	232,316	248,493	279,878	229,252	207,000
Interest	-	-	-	-	-
Total revenues	<u>232,316</u>	<u>248,493</u>	<u>279,878</u>	<u>229,252</u>	<u>207,000</u>
Expenditures:					
Current:	83,524	64,833	149,200	166,402	157,000
General Government Appropriations	105,000	-	100,000	50,000	50,000
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>43,792</u>	<u>183,660</u>	<u>30,678</u>	<u>12,850</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	(38,000)	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	43,792	145,660	30,678	12,850	-
Projected fund balance, beginning of year	<u>541,101</u>	<u>584,893</u>	<u>730,553</u>	<u>761,231</u>	<u>774,081</u>
Projected fund balance, end of year	<u><u>584,893</u></u>	<u><u>730,553</u></u>	<u><u>761,231</u></u>	<u><u>774,081</u></u>	<u><u>774,081</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Committed to Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	537,734	2,286,250
Excess of revenues over (under) expenditures	-	-	-	(537,734)	(2,286,250)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	395,303	2,286,250
Transfers to Debt Service Funds	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	395,303	2,286,250
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	(142,431)	-
Projected fund balance, beginning of year	-	-	-	-	(142,431)
Projected fund balance, end of year	-	-	-	(142,431)	(142,431)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	58,236	57,340	57,003	41,864	52,000
Miscellaneous:					
Interest	-	(3)	49	10	-
Other	-	-	-	-	-
Total revenues	<u>58,236</u>	<u>57,337</u>	<u>57,052</u>	<u>41,874</u>	<u>52,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>56,000</u>	<u>54,000</u>	<u>53,000</u>	<u>54,000</u>	<u>52,000</u>
Total expenditures	<u>56,000</u>	<u>54,000</u>	<u>53,000</u>	<u>54,000</u>	<u>52,000</u>
Excess of revenues over (under) expenditures	2,236	3,337	4,052	(12,126)	-
Projected fund balance, beginning of year	<u>26,081</u>	<u>28,317</u>	<u>31,654</u>	<u>35,706</u>	<u>23,580</u>
Projected fund balance, end of year	<u><u>28,317</u></u>	<u><u>31,654</u></u>	<u><u>35,706</u></u>	<u><u>23,580</u></u>	<u><u>23,580</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	74,479	73,549	73,144	53,486	75,000
Miscellaneous:					
Interest	67	53	65	52	-
Total revenues	<u>74,546</u>	<u>73,602</u>	<u>73,209</u>	<u>53,538</u>	<u>75,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	75,000	72,000	71,000	74,324	75,000
Total expenditures	<u>75,000</u>	<u>72,000</u>	<u>71,000</u>	<u>74,324</u>	<u>75,000</u>
Excess of revenues over (under) expenditures	(454)	1,602	2,209	(20,786)	-
Projected fund balance, beginning of year	<u>128,708</u>	<u>128,254</u>	<u>129,856</u>	<u>132,065</u>	<u>111,279</u>
Projected fund balance, end of year	<u><u>128,254</u></u>	<u><u>129,856</u></u>	<u><u>132,065</u></u>	<u><u>111,279</u></u>	<u><u>111,279</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	156,267	148,247	224,236	595,674	260,000
Miscellaneous:					
Interest	2,976	917	851	843	-
Other	-	-	-	-	-
Total revenues	<u>159,243</u>	<u>149,164</u>	<u>225,087</u>	<u>596,517</u>	<u>260,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>289,000</u>	<u>174,480</u>	<u>215,771</u>	<u>191,000</u>	<u>260,000</u>
Total expenditures	<u>289,000</u>	<u>174,480</u>	<u>215,771</u>	<u>191,000</u>	<u>260,000</u>
Excess of revenues over (under) expenditures	(129,757)	(25,316)	9,316	405,517	-
Projected fund balance, beginning of year	<u>333,826</u>	<u>204,069</u>	<u>178,753</u>	<u>188,069</u>	<u>593,586</u>
Projected fund balance, end of year	<u><u>204,069</u></u>	<u><u>178,753</u></u>	<u><u>188,069</u></u>	<u><u>593,586</u></u>	<u><u>593,586</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	17,744	16,077	10,092	5,942	-
Other	-	-	-	-	-
Total revenues	17,744	16,077	10,092	5,942	-
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	131,826	46,427	76,000	-	-
Total expenditures	131,826	46,427	76,000	-	-
Excess of revenues over (under) expenditures	(114,082)	(30,350)	(65,908)	5,942	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(114,082)	(30,350)	(65,908)	5,942	-
Projected fund balance, beginning of year	<u>1,776,734</u>	<u>1,662,652</u>	<u>1,632,302</u>	<u>1,566,394</u>	<u>1,572,336</u>
Projected fund balance, end of year	<u><u>1,662,652</u></u>	<u><u>1,632,302</u></u>	<u><u>1,566,394</u></u>	<u><u>1,572,336</u></u>	<u><u>1,572,336</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	105,908	35,038	14,438	16,730	-
Contributions	238,950	374,246	196,000	159,750	200,000
Total revenues	<u>344,858</u>	<u>409,284</u>	<u>210,438</u>	<u>176,480</u>	<u>200,000</u>
Expenditures:					
Current:	48,529	68,999	47,821	13,509	200,000
Appropriation for Justice Center Additions	379,230	378,630	359,820	357,952	360,000
Capital Outlay	1,015,864	93,467	25,805	2,139	-
Excess of revenues over (under) expenditures	<u>(1,098,765)</u>	<u>(131,812)</u>	<u>(223,008)</u>	<u>(197,120)</u>	<u>(360,000)</u>
Other financing sources (uses):					
Proceeds of Sales of Equipment	24,300				
Transfers from Governmental Funds	1,929,798	1,989,988	1,987,358	1,673,645	2,350,375
Transfers to Governmental Funds (Debt)	(1,770,960)	(1,771,844)	(1,773,750)	(1,331,654)	(1,990,375)
Other financing sources (uses)	<u>183,138</u>	<u>218,144</u>	<u>213,608</u>	<u>341,991</u>	<u>360,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	(915,627)	86,332	(9,400)	144,871	-
Projected fund balance, beginning of year	<u>5,402,187</u>	<u>4,486,560</u>	<u>4,572,892</u>	<u>4,563,492</u>	<u>4,708,363</u>
Projected fund balance, end of year	<u><u>4,486,560</u></u>	<u><u>4,572,892</u></u>	<u><u>4,563,492</u></u>	<u><u>4,708,363</u></u>	<u><u>4,708,363</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	144	33	-	-	-
Contributions	8,028	-	-	-	-
Total revenues	8,172	33	-	-	-
Expenditures:					
Current:	15,742	8,419	-	-	-
Capital Outlay	-	-	10,323	-	-
Excess of revenues over (under) expenditures	(7,570)	(8,386)	(10,323)	-	-
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	(7,570)	(8,386)	(10,323)	-	-
Projected fund balance, beginning of year	16,996	9,426	1,040	(9,283)	(9,283)
Projected fund balance, end of year	9,426	1,040	(9,283)	(9,283)	(9,283)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Entitlement Grant Fund Programs Year 2013:					
Revenues:					
Intergovernmental:					
Federal grants	-	(2,644)	22,940	69,990	225,410
Miscellaneous:					
Other	2,264	-	-	-	-
Total revenues	2,264	(2,644)	22,940	69,990	225,410
Expenditures:					
Current:					
Capital Outlay:	-	-	-	-	-
	-	(2,644)	23,714	69,990	225,410
Excess of revenues over (under) expenditures	2,264	-	(774)	-	-
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	2,264	-	(774)	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Entitlement Grant Fund Programs Year 2013:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	2,264	-	(774)	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Police Department Grants Funds:					
Revenues:					
Intergovernmental:					
Federal grants	245,542	143,909	60,938	28,190	8,740
Miscellaneous:					
Other	68	43	34	2	-
Total revenues	<u>245,610</u>	<u>143,952</u>	<u>60,972</u>	<u>28,192</u>	<u>8,740</u>
Expenditures:					
Current:	164,155	138,613	81,328	6,698	8,740
Capital Outlay:	152,368	34,045	-	82,420	-
	<u>316,523</u>	<u>172,658</u>	<u>81,328</u>	<u>89,118</u>	<u>8,740</u>
Excess of revenues over (under) expenditures	<u>(70,913)</u>	<u>(28,706)</u>	<u>(20,356)</u>	<u>(60,926)</u>	<u>-</u>
Other financing sources (uses):					
Sale of equipment				22,500	
Transfers from General Fund	113,168	3,309	5,979	42,743	-
Transfers to General Fund	-	(3)	(157)	-	-
Transfers from (to) General Fund	<u>113,168</u>	<u>3,306</u>	<u>5,822</u>	<u>65,243</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	42,255	(25,400)	(14,534)	4,317	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Police Department Grants Funds:					
Projected fund balance, beginning of year	(6,638)	35,617	10,217	(4,317)	-
Projected fund balance, end of year	<u>35,617</u>	<u>10,217</u>	<u>(4,317)</u>	<u>-</u>	<u>-</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**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, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
2011 School Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	28,527	107,629	-
Total revenues	-	-	28,527	107,629	-
Expenditures:					
Nondepartmental:					
Education	-	-	5,097,040	16,175,624	-
Debt Service	-	-	438,553	-	-
Excess of revenues over (under) expenditures	-	-	(5,507,066)	(16,067,995)	-
Other financing sources (uses):					
Debt proceeds net premium	-	-	40,443,190	-	-
Transfers from other funds	-	-	2,600,401	-	-
Transfers to other funds	-	-	(836)	-	-
Transfers from (to) General Fund	-	-	43,042,755	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	37,535,689	(16,067,995)	-
Projected fund balance, beginning of year	-	-	-	37,535,689	21,467,694
Projected fund balance, end of year	-	-	37,535,689	21,467,694	21,467,694

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
2011 Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	20,197	43,230	-
Total revenues	-	-	20,197	43,230	-
Expenditures:					
Debt Service	-		219,136	-	-
Capital Outlay	-	-	340,028	1,247,839	-
Excess of revenues over (under) expenditures	-	-	(538,967)	(1,204,609)	-
Other financing sources (uses):					
Debt proceeds net premium	-	-	20,219,618	-	-
Transfers from other funds	-	-	1,418	-	-
Transfers to other funds	-	-	(4,628,715)	(810,963)	-
Transfers from (to) General Fund	-	-	15,592,321	(810,963)	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	15,053,354	(2,015,572)	-
Projected fund balance, beginning of year	-	-	-	15,053,354	13,037,782
Projected fund balance, end of year	-	-	15,053,354	13,037,782	13,037,782

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
2010B Construction Fund (Fire Station):					
Revenues:					
Miscellaneous:					
Public safety:	-	-	-	-	-
Interest	-	1	-	-	-
Total revenues	-	1	-	-	-
Expenditures:					
Debt Service	20,540	-	-	-	-
Capital Outlay	-	427,749	1,278,715	93,826	-
Excess of revenues over (under) expenditures	(20,540)	(427,748)	(1,278,715)	(93,826)	-
Other financing sources (uses):					
Debt proceeds net discount	1,186,904	-	-	-	-
Transfers from other funds	-	-	604,901	50,221	-
Transfers to General Fund	(6,954)	(17,548)	-	-	-
Transfers from (to) General Fund	1,179,950	(17,548)	604,901	50,221	-
Excess of revenues and other sources over (under) expenditures and other uses	1,159,410	(445,296)	(673,814)	(43,605)	-
Projected fund balance, beginning of year	-	1,159,410	714,114	40,300	(3,305)
Projected fund balance, end of year	1,159,410	714,114	40,300	(3,305)	(3,305)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	142,096	143,795	140,649	101,983	145,000
Interest	-	-	-	-	-
Total revenues	<u>142,096</u>	<u>143,795</u>	<u>140,649</u>	<u>101,983</u>	<u>145,000</u>
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	145,000
Excess of revenues over (under) expenditures	<u>142,096</u>	<u>143,795</u>	<u>140,649</u>	<u>101,983</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	142,096	143,795	140,649	101,983	-
Projected fund balance, beginning of year	<u>46,274</u>	<u>188,370</u>	<u>332,165</u>	<u>472,814</u>	<u>574,797</u>
Projected fund balance, end of year	<u><u>188,370</u></u>	<u><u>332,165</u></u>	<u><u>472,814</u></u>	<u><u>574,797</u></u>	<u><u>574,797</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**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, 2014**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Enterprise Funds:					
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	33,722,715	34,739,441	35,381,897	24,051,726	35,969,000
Operating expenses:					
Power purchased	23,171,982	25,316,427	25,298,292	16,433,390	26,211,000
Depreciation	1,475,786	1,591,383	1,662,870	1,254,944	1,700,000
Personal services	1,855,018	1,881,773	2,299,539	1,814,309	3,421,989
Other	1,243,909	1,710,282	1,626,858	1,449,961	2,815,403
Services provided by other funds	518,724	529,174	173,652	106,953	198,191
Total operating expenses	28,265,419	31,029,039	31,061,211	21,059,557	34,346,583
Operating income	5,457,296	3,710,402	4,320,686	2,992,169	1,622,417
Nonoperating revenues (expenses):					
Interest revenues	181,724	146,916	109,905	65,953	110,000
Miscellaneous revenues	272,183	407,766	385,770	279,330	630,627
Sale of fixed assets	2,855	10,576	23,013	-	23,000
Interest expense and fiscal charges	(1,282)	(104)	(2,625)	(1,094,975)	(1,459,090)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	455,480	565,154	516,063	(749,692)	(695,463)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Income before operating transfers	5,912,776	4,275,556	4,836,749	2,242,477	926,954
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	325,064	57,275	504,287	169,250	100,000
To other funds	(2,941,624)	(2,638,439)	(3,013,449)	(1,863,524)	(909,966)
	<u>(2,616,560)</u>	<u>(2,581,164)</u>	<u>(2,509,162)</u>	<u>(1,694,274)</u>	<u>(809,966)</u>
Income before extraordinary item	3,296,216	1,694,392	2,327,587	548,203	116,988
Extraordinary loss	-	-	-	-	-
Change in net assets	3,296,216	1,694,392	2,327,587	548,203	116,988
Net Assets, beginning of year	30,203,487	33,499,703	35,194,095	37,521,682	38,069,885
	<u>33,499,703</u>	<u>35,194,095</u>	<u>37,521,682</u>	<u>38,069,885</u>	<u>38,186,873</u>
Projected Retained earnings/Net Assets	<u>33,499,703</u>	<u>35,194,095</u>	<u>37,521,682</u>	<u>38,069,885</u>	<u>38,186,873</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,210,115	3,147,184	3,697,160	2,949,018	3,824,000
Operating expenses:					
Depreciation	885,478	907,644	952,555	742,344	1,000,000
Personal services	3,744	3,744	3,744	2,496	3,744
Other	1,900,939	2,017,504	1,977,260	1,451,453	2,115,207
Services provided by other funds	60,213	45,233	33,550	35,482	28,603
Total operating expenses	2,850,374	2,974,125	2,967,109	2,231,775	3,147,554
Operating income	359,741	173,059	730,051	717,243	676,446
Nonoperating revenues (expenses):					
Interest revenues	11,058	5,613	4,550	4,560	-
Miscellaneous revenues	33,353	656	726	5,561	-
Sale of fixed assets	7,113	2,692	-	804	-
Interest expense and fiscal charges	(372,529)	(414,596)	(340,678)	(264,358)	(147,456)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(321,005)	(405,635)	(335,402)	(253,433)	(147,456)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
1965 Sewer System Fund:					
Income before operating transfers	38,736	(232,576)	394,649	463,810	528,990
Operating transfers in (out):					
Capital Contributions	17,653	80,468	83,753	80,110	80,000
From general fund	-	50,904	(179,400)	-	-
	<u>17,653</u>	<u>131,372</u>	<u>(95,647)</u>	<u>80,110</u>	<u>80,000</u>
Net income before extraordinary item	56,389	(101,204)	299,002	543,920	608,990
Extraordinary loss	-	-	-	-	-
Net income (Loss)	56,389	(101,204)	299,002	543,920	608,990
Net Assets, beginning of year	24,263,733	24,320,122	24,218,917	24,517,920	25,061,840
Projected Net Assets, end of year	<u><u>24,320,122</u></u>	<u><u>24,218,917</u></u>	<u><u>24,517,920</u></u>	<u><u>25,061,840</u></u>	<u><u>25,670,830</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	2,004,228	2,025,020	2,044,162	1,548,246	2,341,000
Operating expenses:					
Landfill dumping charges	380,763	381,074	380,234	251,623	383,820
Depreciation	220,327	263,829	274,836	188,557	300,000
Personal services	1,114,898	1,081,564	1,177,072	824,512	1,325,546
Other	361,759	402,809	449,442	348,695	475,703
Services provided by other funds	130,372	120,052	124,676	93,796	109,094
Total operating expenses	2,208,119	2,249,328	2,406,260	1,707,183	2,594,163
Operating income	(203,891)	(224,308)	(362,098)	(158,937)	(253,163)
Nonoperating revenues (expenses):					
Interest revenues	4,346	2,599	1,582	1,065	-
Miscellaneous revenues	28,166	43,709	16,992	14,441	15,200
Sale of fixed assets	2,305	24,005	59,246	2,319	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	34,817	70,313	77,820	17,825	15,200

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Income before operating transfers	(169,074)	(153,995)	(284,278)	(141,112)	(237,963)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	145,634
Net income (Loss) before extraordinary item	(169,074)	(153,995)	(284,278)	(141,112)	(92,329)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(169,074)	(153,995)	(284,278)	(141,112)	(92,329)
Net Assets, beginning of year	1,460,165	1,291,091	1,137,096	852,818	711,706
Net Assets, end of year	1,291,091	1,137,096	852,818	711,706	619,377

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:					
Charges for services	-	-	-	-	2,145,459
Operating expenses:					
Telecommunication Purchases	-	-	-	26,808	1,611,054
Depreciation	-	-	-	2,263	200,000
Personal services	-	-	481	217,220	339,955
Other	-	803	43,451	162,739	1,185,205
	-	-	-	-	-
Total operating expenses	-	803	43,932	409,030	3,336,214
Operating income	-	(803)	(43,932)	(409,030)	(1,190,755)
Nonoperating revenues (expenses):					
Interest revenues	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	-	(1,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	-	-	-	-	(1,000)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Income before operating transfers	-	(803)	(43,932)	(409,030)	(1,191,755)
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	-	(803)	(43,932)	(409,030)	(1,191,755)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	-	(803)	(43,932)	(409,030)	(1,191,755)
Net Assets, beginning of year		-	(803)	(44,735)	(453,765)
Net Assets, end of year	-	(803)	(44,735)	(453,765)	(1,645,520)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**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, 2014

	Actual 2010	Actual 2011	Actual 2012	Year to Date (June)2013	Budget 2014
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	7,112	6,713	6,739	5,019	16,000
Other	22,673	24,993	75,433	14,153	-
<b>Total revenues</b>	<b>29,785</b>	<b>31,706</b>	<b>82,172</b>	<b>19,172</b>	<b>16,000</b>
Expenditures:					
Current:	3,797	4,798	4,568	3,299	8,000
<b>Excess of revenues over (under) expenditures</b>	<b>25,988</b>	<b>26,908</b>	<b>77,604</b>	<b>15,873</b>	<b>8,000</b>
Other financing sources (uses):					
Transfers from General Fund	26,500	14,563	20,563	15,875	12,000
Transfers to General Fund	(8,933)	(5,353)	(10,067)	(8,093)	(20,000)
<b>Transfers from (to) General Fund</b>	<b>17,567</b>	<b>9,210</b>	<b>10,496</b>	<b>7,782</b>	<b>(8,000)</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>43,555</b>	<b>36,118</b>	<b>88,100</b>	<b>23,655</b>	<b>-</b>
Projected fund balance, beginning of year	570,860	614,415	650,533	738,633	762,288
Adjustment for accounting change					
<b>Projected fund balance, end of year</b>	<b>614,415</b>	<b>650,533</b>	<b>738,633</b>	<b>762,288</b>	<b>762,288</b>

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		925,423
Contingency		<u>-</u>
Resurfacing:	387,000	<u>387,000</u>
Total General Fund Capital Outlay		<u>1,312,423</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	52,000	52,000
State Gasoline Tax Fund 7 cent	75,000	75,000
Capital Improvement Fund	260,000	260,000
Lee County Road - Maintenance Fund		
Committed to Road Construction Fund (1% Sales Tax )	226,000	226,000
	<u>-</u>	<u>-</u>
Total Special funds Capital Outlay		<u>613,000</u>
Total General Fund and Special Funds Capital Outlay		<u>1,925,423</u>
Total Resurfacing	<u>1,000,000</u>	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>From Reserves</u>	<u>Capital Outlay</u>
The Motive Group	187,000	187,200
Engineering/Installation oversite	100,000	
Dispatch System for Network Operations - Radio Inter		10,000
Network Servers & Equipment		25,000
Additional Software Component	150,000	150,000
Utility Component Integration	100,000	100,000
Field Engineering Staking Software		25,000
Utility Component Integration	245,000	245,000
Uninterrupted Power Supply for traffic signals		20,000
Test Eq Otdr, RF, Ethernet, Tdm	100,000	100,000
Storage & Storage Arrays	30,000	30,000
Bucket Truck		225,000
3/4 Ton Service Body truck		35,000
Forklift 5000 lb capacity		28,000
800Mhz radios for 3 Trucks		12,000
(1) F-250 Crew Cab 4x4		36,000
OPS Fiber Construction	1,000,000	1,000,000
Fiber Customer Installations (Drops)	830,000	830,000
ONT's	1,048,000	1,048,788
Upgrade Circuit #81 & other substation improvements	250,000	250,000
Smart Grid System	355,000	355,000
System Additions & Improvements		1,000,000
	-	-
Total electric Utility Fund fixed assets and system expansion	-	4,395,000
		5,711,988

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

Capital Outlay Equipment and Projects

Capital  
Outlay

1,098,990

Total 1965 Sewer System Fund fixed assets and system expansion

1,098,990

Solid Waste Collection Fund:

Capital Outlay Equipments

198,671

Total Solid Waste Collection Fund fixed assets

198,671

Telecommunications Fund:

Equipment

Cable System Construction

Line of

Credit

2,186,626

670,000

2,186,626

670,000

Total Telecommunications Fund fixed assets

2,856,626

2,856,626

Total City of Opelika Capital Outlay

11,791,698

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

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	
Revenue Assistant	2	
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, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>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	
Human Resources Risk Manager	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>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 / Revenue Manager	1	
Stores Manager	1	
Custodian	1	
Public Safety:		
Police:		
Administrative Coordinator	1	
Chief of Police	1	
Identification Technician	1	
Inmate Work Detail - Evidence Clerk	1	
Police Captain	4	
Police Corporal	8	
Police Detective	9	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>Time</u>
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Lieutenant	6	
Police Officer	51	
Police Records Clerk	3	
Police Sergeant	7	
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 Fighter - EMS Officer	1	
Apparatus Operator Sergeant	15	
Assistant Fire Chief	3	
Fire Captain	6	
Fire Lieutenant	6	
Fire Fighter	34	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>Time</u>
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, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>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 Marketing Membership	1	
Recreation Customer Service	2	
Sportsplex Manager	1	
Center Area 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, 2014

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full</u>	<u>Part</u>
		<u>Time</u>	<u>Time</u>
General Fund (continued):			
Culture and Recreation:			
Parks and Recreation:			
Receptionist		1	
Recreation Aide		1	
Tennis Pro		1	
Springvillage Manager		1	
Part Time Temporary	Employment Service		
Library:			
Children's Specialist		1	
Circulation Specialist		1	
Library Assistant I		1	5
Library Assistant II		1	
Library Assistant III		2	
Library Director		1	
Reference Librarian		1	
Economic Development:			
Administrative Assistant		1	
Economic Development Project Manager		1	
Economic Development Coordinator		1	
Economic Development Director		1	
Total Governmental Funds employees		269	14

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full</u>	<u>Part</u>
		<u>Time</u>	<u>Time</u>
Enterprise Funds:			
Opelika Power Services:			
Electric Utility Fund:			
Administrative Assistant		1	
Administrative Coordinator		1	
Electrical Distribution Engineer		1	
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	
Manager of Marketing / Communication		1	
Network Engineer	Fiber	1	
Opelika Power Services Director	Fiber	1	
Senior Distribution Service		1	
Senior Network Engineer		1	
Warehouse Manager		1	
Warehouse Technician		1	
Work Flow Coordinator		2	
Apprentice Lineman I, II & III		7	
Electronics Technician		2	
Journeyman Lineman		5	
Lead Electronics Technician		1	
Lead Lineman		2	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>Time</u>
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Lead Substation Electrician		
Line Supervisor	2	
Manager of Field Services	1	
Substation apprentice	1	
Meter Reader	1	
Customer Service:		
Customer Service Representative	6	
Customer Service Supervisor	1	
Manager of Customer Support	1	
Senior Customer Service Representative	1	
Utility Billing Technician	1	
Total Electric Utility Fund employees	49	
Opelika Power Services:		
Telecommunications:		
Field Services Supervisor:		
Field Services Supervisor	1	
Field Services Technician	3	
Head End Technician	1	
Total Telecommunications Fund employees	5	
Total Opelika Power Services employees	54	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2014

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
1965 Sewer System Fund:	ESG	
Total 1965 Sewer System Fund employees	<u>0</u>	
Solid Waste Collection Fund:		
Solid Waste Director	1	
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>78</u>	<u>0</u>
Total City of Opelika employees	<u><u>347</u></u>	<u><u>14</u></u>

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2014**

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