

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

RESOLUTION NO. 248 -2015

ADOPTION OF ANNUAL BUDGET FOR 2015-2016

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, 2015, and ending September 30, 2016, 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 of the 2015-2016 Budget by the amount necessary to honor the contracts in progress at September 30, 2015.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from unassigned 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 the minutes of the

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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)

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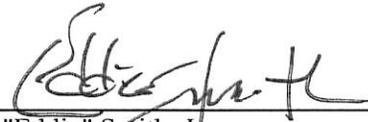
(15) The City Council established in the 2015 Budget a line of credit and finds and determines that it is necessary and in the public interest that OPS Telecom Fund renew the line of credit in the maximum sum of three million, two hundred thousand dollars (\$3,200,000) from OPS Electric Fund. Accordingly, OPS Telecom Fund is hereby authorized to borrow from OPS Electric Fund a sum not to exceed the sum of \$3,200,000 and to bear interest at the rate of 2.73% per annum, payable in full principal and accrued interest on September 30, 2019. Prior to the maturity of the debt, interest thereon shall be paid annually on September 30 of each year hereafter. The Mayor and the Director of Opelika Power Services, jointly and severally, are authorized and directed to request advances under the line of credit and make payments thereon at such times and in such amounts that they consider necessary or desirable. The Director of Opelika Power Services is authorized to execute and deliver such notes, drafts, acceptances, agreements, and other instruments deemed necessary or required to carry out the authority contained herein. The Mayor, Treasurer, and Controller are hereby authorized to transfer such funds and to make such accounting entries as shall be necessary to carry out the transactions approved herein.

Adopted and Approved this the 15th day of Sept, 2015.

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 2016

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August 1, 2015

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, 2016, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, other special funds, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

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BUDGETARY PROCESS

During the first week of May, the Finance Department prepares the revenue forecast for the next year and issues instructions for budget preparation to each department within the government. The instructions issued by the Finance Department are prepared in accordance with guidelines set by the Mayor. Each department head submits his budget request to the Finance Department during the month of June. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting principles. The Mayor, as he determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents his proposed budget to the City Council. The City Council, as it determines necessary, reviews and adjusts the budget proposed by the Mayor. The City Council then requests the final budget be presented to the Mayor and City Council. The City Council holds any hearings it feels necessary to further discuss the budget. By the last City Council meeting in September, the new budget for the coming year is adopted.

BACKGROUND INFORMATION

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 27,000. The records indicate that the first settlers signed a treaty with the Creek Indians in 1832. Since being chartered in 1854, Opelika has enjoyed steady growth, and today is a well - balanced city of industry, commerce, and trade.

Opelika borders the City of Auburn, to the southwest (population 58,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2016. To help us project

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the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2016, 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.

Since the financial crisis which began in the fall of 2008 and subsequent years, changes in financial variables initially 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 may hold true for the 2016 revenue projections. Even though the few years subsequent to 2008 were relatively unstable, the process that generated the financial variables has been relatively stable over the last four years and the stability may to continue at least into 2016. Actual revenues in several categories such as Sales and Use tax collections have increased above projections for the fiscal year 2015. Other revenues such as property taxes and lodging taxes have increased since 2012. In 2012 we began seeing a small increase in growth of the city government's most significant revenues. Overall 2014 revenues showed increases in the range of 7% over 2013. 2015 revenues are showing overall increases of 7% over 2014.

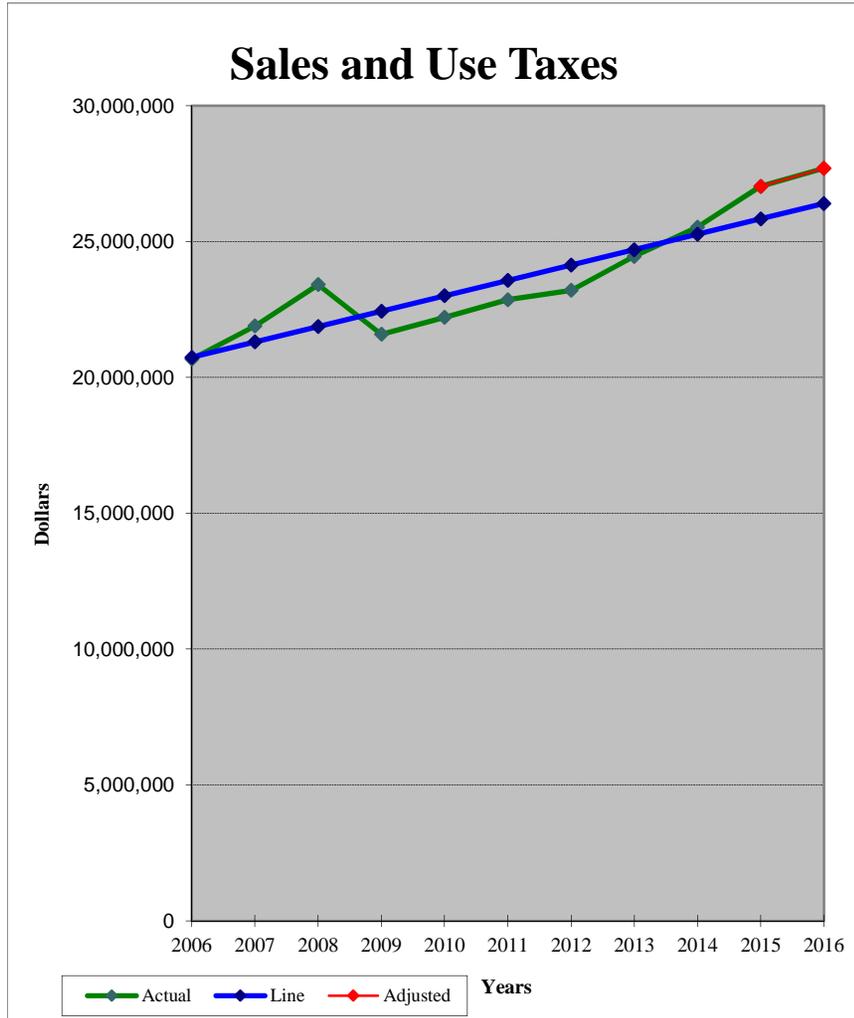
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The City of Opelika 4% sales and use tax revenue forecast for fiscal year ending September 30, 2016, is \$27,696,000. The projection is based on expected sales tax revenues of \$27,034,000 in 2015 with an expected increase of 2.45% to \$27,696,000 in 2016. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$3,462,000 in 2016. 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 is used for payment of the Sportsplex Center debt. The sales tax projection for 2016 includes 1% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be \$6,924,000 in 2016 and it is used to fund debt service for a new high school and other infrastructure and road construction projects.

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Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2006	20,671,973	20,738,490	
2007	21,890,952	21,304,691	5.90%
2008	23,418,387	21,870,892	6.98%
2009	21,588,173	22,437,093	-7.82%
2010	22,208,636	23,003,294	2.87%
2011	22,860,579	23,569,495	2.94%
2012	23,206,110	24,135,696	1.51%
2013	24,454,096	24,701,897	5.38%
2014	25,531,042	25,268,098	4.40%
2015 *	27,034,000	25,834,299	5.89%
2016	27,696,000	26,400,500	2.45%
Add: Manual Adjustment		1,295,500	
2016		27,696,000	2.45%
Projection			27,696,000
Projection rounded			27,698,000
Previous year's projection			25,747,000
Percent increase (decrease) from previous year's projection			7.57%

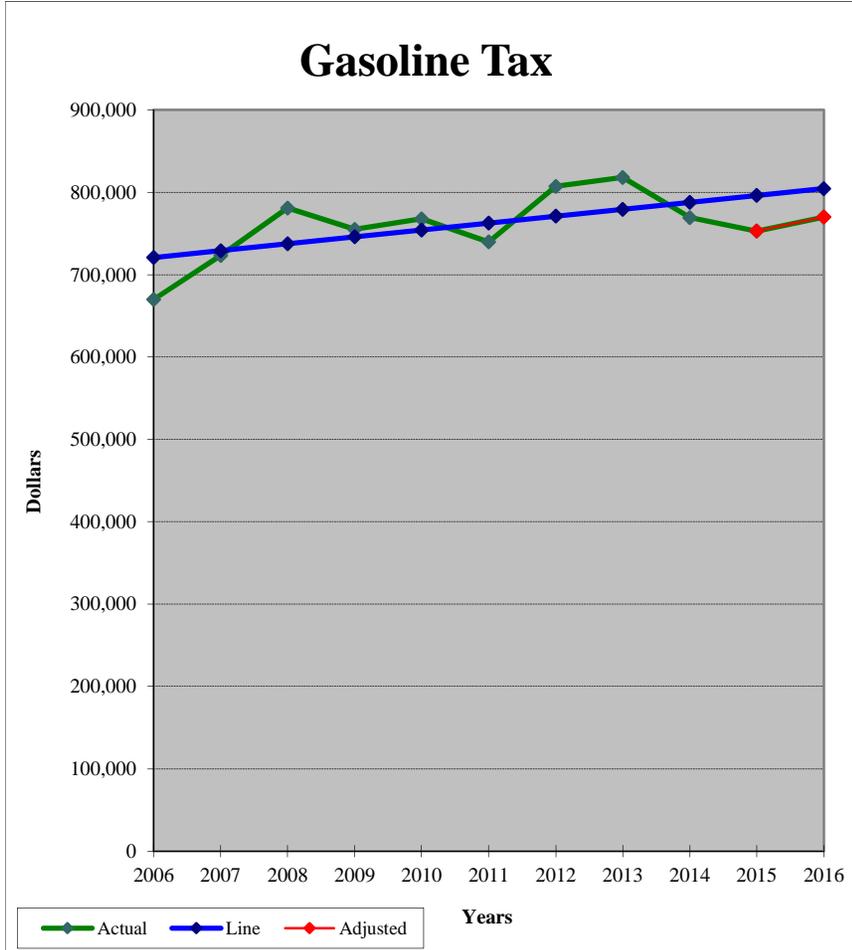
** Original data adjusted for tax rate change in 2003 and 2011
 * Revised Sales and use tax projection based on June 2015.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2016, is \$770,000. This is a 2.26% increase from the expected 2015 Gasoline Tax revenue.



Year	Gasoline Tax Actual	Linear Regression Line	Gasoline Tax Actual % Increase
2006	669,924	720,738	
2007	723,393	729,121	7.98%
2008	781,029	737,503	7.97%
2009	754,950	745,885	-3.34%
2010	767,824	754,267	1.71%
2011	739,836	762,649	-3.65%
2012	807,269	771,031	9.11%
2013	818,099	779,414	1.34%
2014	769,258	787,796	-5.97%
2015 *	753,000	796,178	-2.11%
2016	770,000	804,560	6.85%
Less: Manual Adjustment			
2016		-34,560	
Projection			770,000
Projection rounded to nearest thousand			770,000
Previous year's projection			818,000
Percent increase or -decrease from previous year's projection			-5.87%

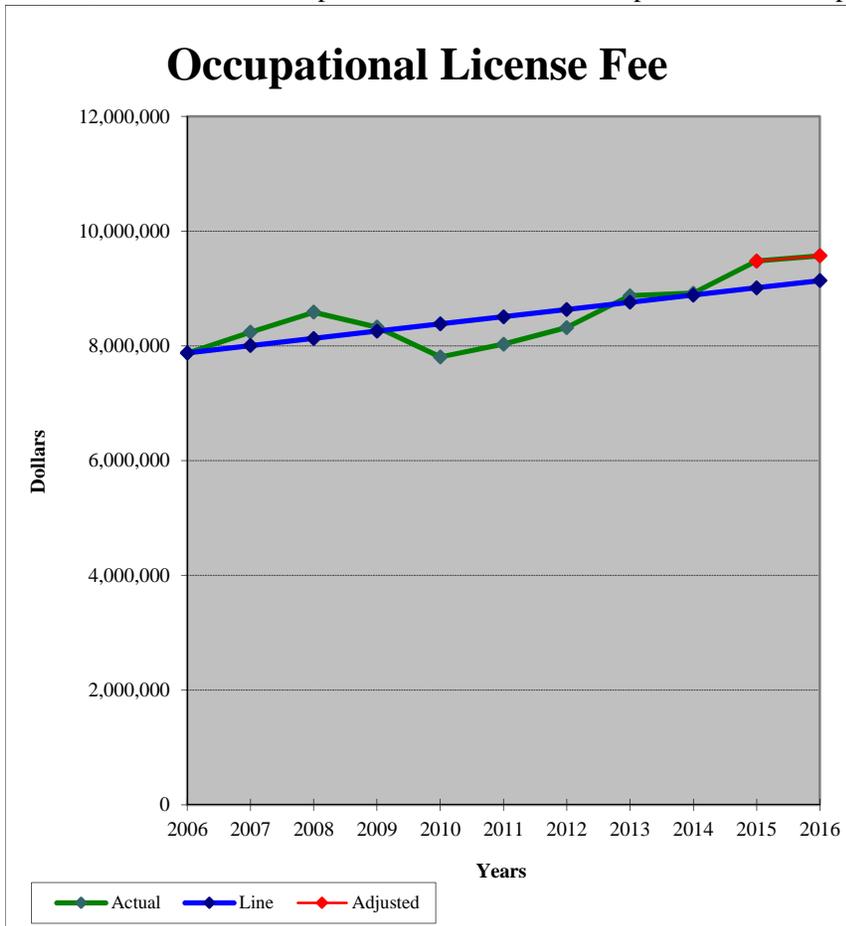
* Revised Gasoline tax projection based on June 2015

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2016, is \$9,571,000 This is a .96% percent increase from the expected 2015 Occupational License Fee.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2006	7,874,160	7,879,002	
2007	8,243,007	8,004,938	4.68%
2008	8,589,125	8,130,874	4.20%
2009	8,328,026	8,256,810	-3.04%
2010	7,806,686	8,382,745	-6.26%
2011	8,028,982	8,508,681	2.85%
2012	8,317,240	8,634,617	3.59%
2013	8,872,885	8,760,553	6.68%
2014	8,917,021	8,886,488	0.50%
2015 *	9,480,000	9,012,424	6.31%
2016	9,571,000	9,138,360	-3.60%
Add: Manual Adjustment 2016		432,640	0.96%
Projection			9,571,000
Projection rounded to nearest thousand			9,571,000
Previous year's projection			9,029,000
Percent increase or -decrease from previous year's projection			6.00%

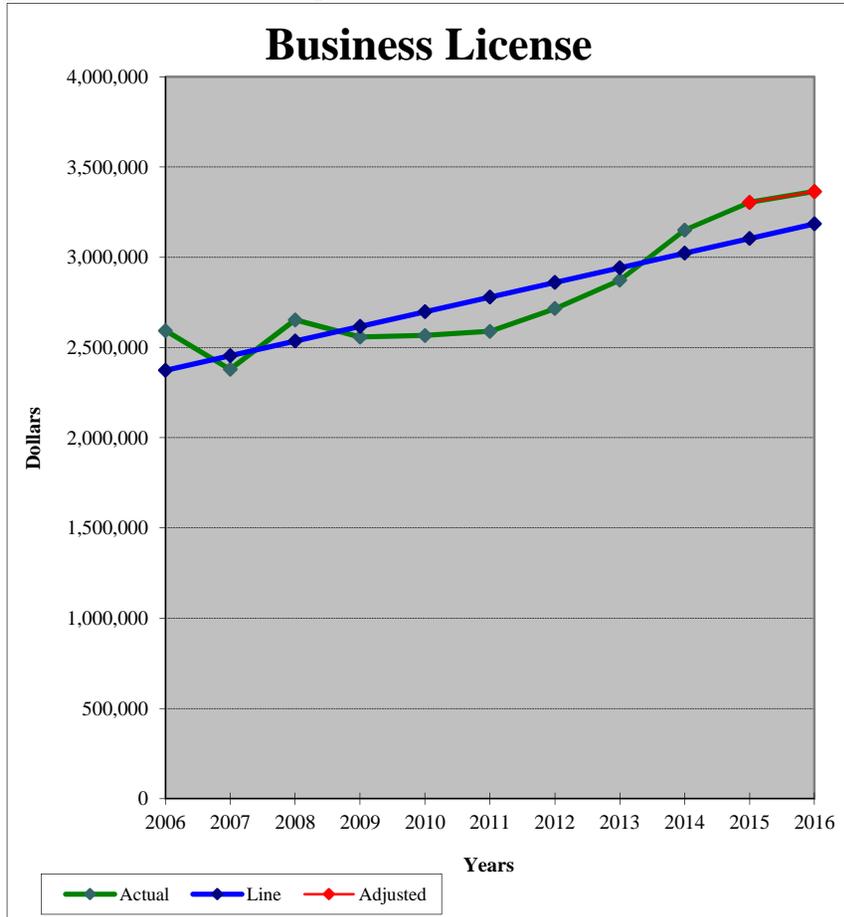
* Revised Occupation fee projection based on June 2015.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2016, is \$3,365,000. This is a 1.82% percent increase over the expected 2015 Business License revenue.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2006	2,593,741	2,373,283	
2007	2,379,095	2,454,475	-8.28%
2008	2,653,764	2,535,666	11.55%
2009	2,557,723	2,616,858	-3.62%
2010	2,567,296	2,698,050	0.37%
2011	2,590,194	2,779,242	0.89%
2012	2,715,997	2,860,434	4.86%
2013	2,872,732	2,941,625	5.77%
2014	3,150,917	3,022,817	9.68%
2015 *	3,305,000	3,104,009	4.89%
2016	3,365,000	3,185,201	-3.62%
Add: Manual Adjustment		179,799	
2016		3,365,000	1.82%
Projection			3,365,000
Projection rounded to nearest thousand			3,365,000
Previous year's projection			3,148,000
Percent increase or -decrease from previous year's projection			6.89%

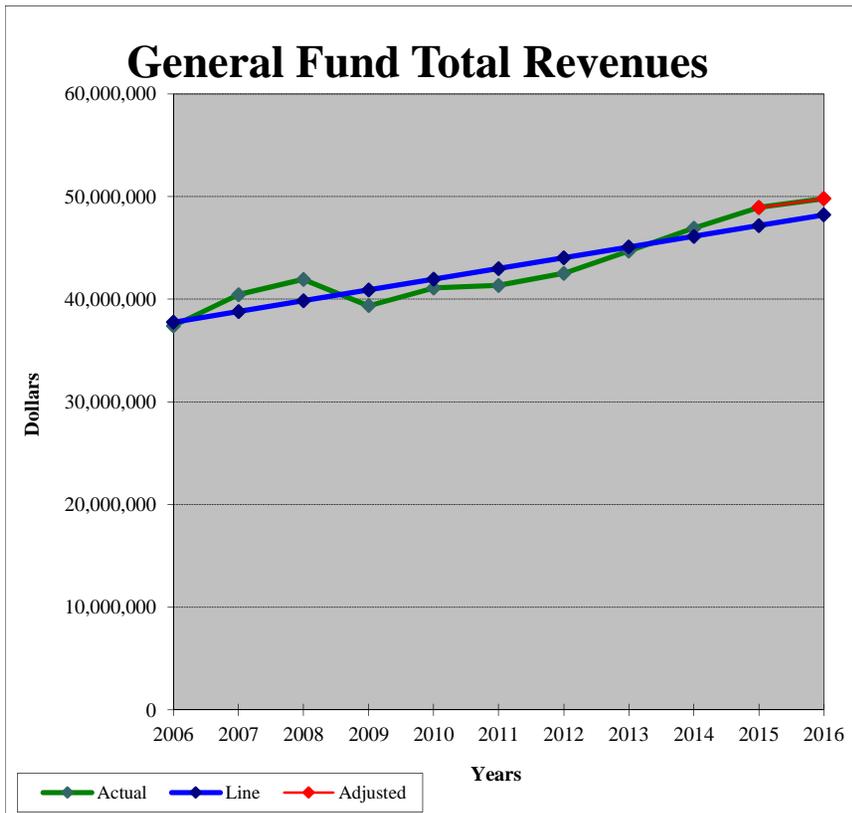
* Revised Business License projection based on June 2015.

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Forecasting based on prior years' actual is used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2014, actual amounts and/or the fiscal year ending September 30, 2015, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2016, is \$49,877,000. This is a 6.69% increase over the 2015 revenue projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2006	37,415,243	37,765,640	
2007	40,447,286	38,810,902	8.10%
2008	41,940,395	39,856,164	3.69%
2009	39,373,875	40,901,426	-6.12%
2010	41,087,890	41,946,689	4.35%
2011	41,352,043	42,991,951	0.64%
2012	42,527,425	44,037,213	2.84%
2013	44,697,834	45,082,475	5.10%
2014	46,918,206	46,127,737	4.97%
2015 *	48,933,000	47,172,999	4.29%
2016	49,794,000	48,218,261	1.76%
Add: Manual Adjustment		1,575,739	
2016		49,794,000	1.76%
Projection			49,794,000
Projection rounded to nearest thousand			49,794,000
Previous year's projection			46,671,000
Percent increase or -decrease			6.69%

* Revised Total Revenue projection based on June 2015.

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

	2014-2015 Revised Forecast	2014-2015 Forecast	2015-2016 Forecast	2015-2016 Regression	2015-2016 Difference
Total revenues excluding interest	48,933,000	46,671,000	49,794,000	48,218,000	(1,576,000)
Interest revenue	56,000	92,000	83,000	83,000	-
	<u>48,989,000</u>	<u>46,763,000</u>	<u>49,877,000</u>	<u>48,301,000</u>	<u>(1,576,000)</u>
2015-2016 percentage difference in actual forecast and the regression analysis					<u>-3.16%</u>
2015-2016 total revenue forecast including interest					<u>49,877,000</u>
2014-2015 total revenue forecast including interest					<u>46,763,000</u>
2014-2015 revised total revenue forecast including interest					<u>48,989,000</u>
Percent increase or -decrease over the previous year's forecast					<u>6.66%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>1.81%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2016, is \$56,000. This year's projection is equal to last year's projection. This projection is based on actual revenues of \$56,764 and \$57,203 in fiscal years 2013 and 2014 respectively, along with the 2015 expected revenue of \$57,000. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2016, is \$76,000. This is a 1.0% 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 72,541 and 73,153, in fiscal years 2013 and 2014 respectively, along with the 2015 expected revenue of \$75,000.

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The Alabama Trust Fund projection for the fiscal year ending September 30, 2016, is \$425,000. This is an decrease from last year's projection. This projection is based on actual revenues of \$595,674 and 226,060, in fiscal years 2013 and 2014.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2016, 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, 2016, is based on three year average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on 2014 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>2016</u>	YTD <u>2015</u>	Actual <u>2014</u>	Actual <u>2013</u>	Actual <u>2012</u>
Electric charges for services	38,427,000	28,536,203	38,137,587	34,131,980	35,271,849
Cost of Power purchased	<u>27,804,000</u>	<u>19,398,487</u>	<u>27,693,300</u>	<u>24,635,418</u>	<u>25,298,292</u>
Electric charges in excess of power purchased	<u>10,623,000</u>	<u>9,137,716</u>	<u>10,444,287</u>	<u>9,496,562</u>	<u>9,973,557</u>
 Cost of power purchased as a percent of electric charges for services	 <u>72.36%</u>	 <u>67.98%</u>	 <u>72.61%</u>	 <u>72.18%</u>	 <u>71.72%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2016, is \$4,180,000. This projection is an increase of 3.21% over the 2015 budget. The 2016 projection includes \$208,000 for sewer assessment fees, \$22,000 for industrial sewer charges and \$3,834,000 for sewer service charges.

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The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2016, is \$2,671,000. This projection is based on Solid Waste Collection Fund service charges through June 2015 and includes an increase of \$1 a month fee for residential containers and \$3 increase for commercial containers.

In 2015 the Telecommunications Fund includes budgeted revenue of \$3,994,000.

FINANCIAL INFORMATION

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

OTHER INFORMATION

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

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

Sincerely,

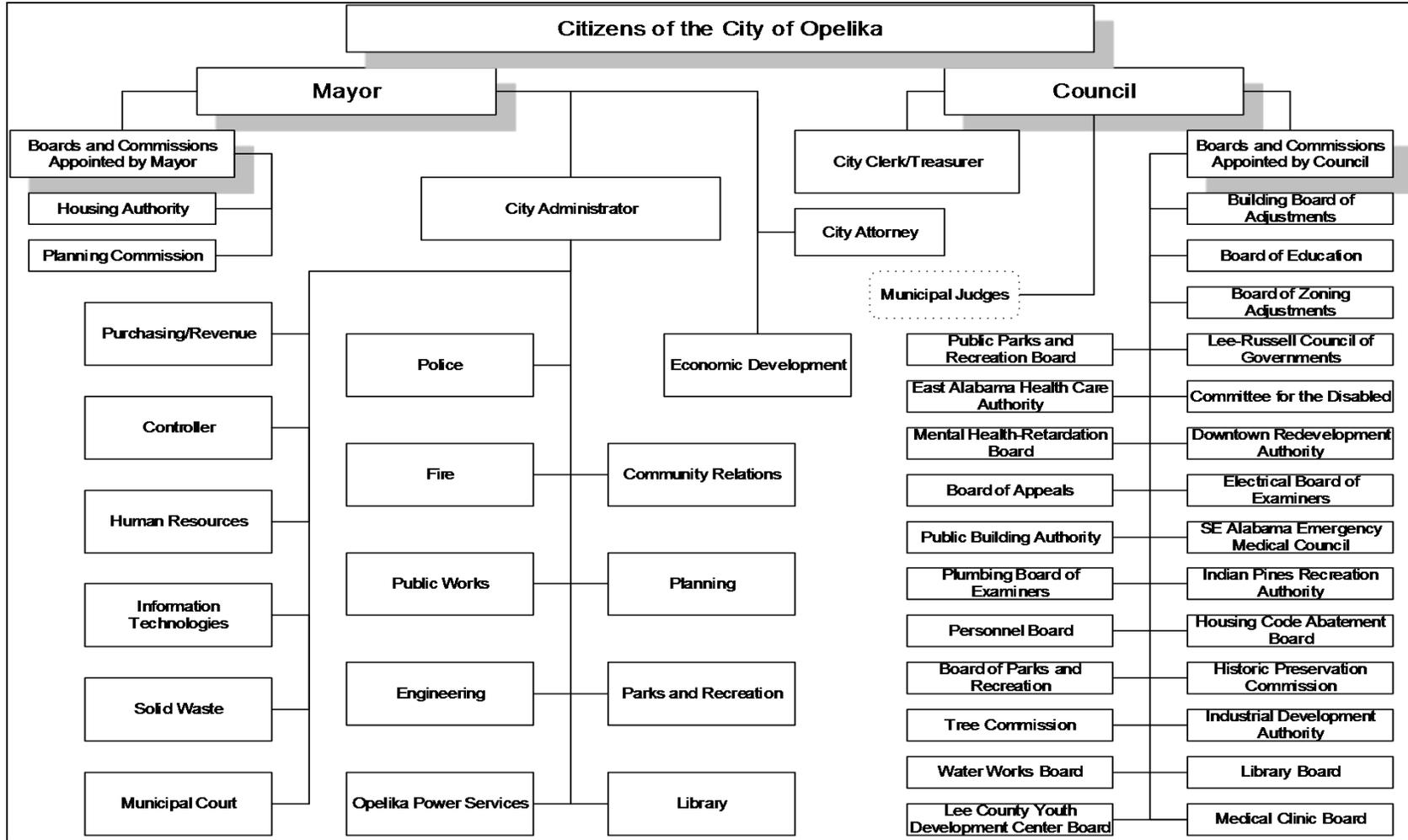


Robert M Price, CPA
Controller

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Officials of the City of Opelika

Mayor
Council member, ward 1
Council member, ward 2
Council member, ward 3
Council President, ward 4
Council member, ward 5
Municipal Judge
Associate Judge
Public Defender
City Attorney
City Clerk/Treasurer
Controller
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
Dozier H. Smith T
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
Byron J Prather, Jr.
Scott H. Parker
Megan Walters
Samuel S. Bailey, Jr.
David Horton
Lori B. Huguley
Jan H. Gunter

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Budget Section

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	49,877,000	9,892,000	160,000	49,397,000	109,326,000
Non-operating revenues				1,373,000	1,373,000
Other financing sources	<u>2,821,901</u>	<u>4,205,750</u>	<u>2,909,800</u>	<u>544,000</u>	<u>10,481,451</u>
 Total revenues	 <u>52,698,901</u>	 <u>14,097,750</u>	 <u>3,069,800</u>	 <u>51,314,000</u>	 <u>121,180,451</u>
 Departmental expenditures	 29,834,620	 4,466,750	 3,069,800	 46,937,115	 84,308,285
Appropriations	5,526,555	5,600,722			11,127,277
Capital outlay	4,078,898	569,000	-		4,647,898
Debt service	6,325,278				6,325,278
Non-operating expenses				2,098,522	2,098,522
Transfers-out	<u>6,933,550</u>	<u>3,461,278</u>	<u>-</u>	<u>2,681,638</u>	<u>13,076,466</u>
 Total expenditures	 <u>52,698,901</u>	 <u>14,097,750</u>	 <u>3,069,800</u>	 <u>51,717,275</u>	 <u>121,583,726</u>
 Total revenues over (under) total expenditures	 -	 -	 -	 (403,275)	 (403,275)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

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

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				5,200,000	5,200,000
Debt Proceeds				1,527,165	1,527,165
Subtract:					
Funds committed for fire truck					
Fixed Assets				2,166,523	2,166,523
System Expansion				6,552,367	6,552,367
Line of credit from Electric to Telecommunications				1,527,165	1,527,165
Debt principal payments	-			585,000	585,000
Projected increase or (decrease) in funds	-	-	-	(4,507,165)	(4,507,165)
Projected fund balance, beginning of year	40,734,752	10,497,763	871,179	17,850,474	69,954,168
Projected fund balance, end of year	40,734,752	10,497,763	871,179	13,343,309	65,447,003

* 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, 2016

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	3,682,429	336,851	14,810	4,001,368
Fund balance other than unassigned	9,477,239	10,160,912	856,369	-
Unassigned fund balance, end of year	27,575,084	-	-	9,341,941
				36,917,025

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

	5,269,890	-	-	4,939,700
	22,305,194	-	-	4,402,241
				26,707,435

* 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, 2016

Computation of estimated funds available:
 Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Telecom Fund	Proprietary Fund type
Cash	14,277,018	4,380,807	206,786	(288,599)	18,576,012
Accounts Receivable	3,893,451	263,248	123,424	281,615	4,561,738
Due from other funds	-	265,570	-	-	265,570
Total	<u><u>18,170,469</u></u>	<u><u>4,909,625</u></u>	<u><u>330,210</u></u>	<u><u>(6,984)</u></u>	<u><u>23,403,320</u></u>
Accounts/Deposits payable	3,882,126	1,296	39,277	64,757	3,987,456
Due to other funds	1,269	-	1,625	170,677	173,571
Due to other governments	-	-	-	-	-
Accrued payroll	213,656	-	52,654	36,434	302,744
Bonds payable - current	-	585,000	-	-	585,000
Interest payable	475,112	28,813	-	150	504,075
Total	<u><u>4,572,163</u></u>	<u><u>615,109</u></u>	<u><u>93,556</u></u>	<u><u>272,018</u></u>	<u><u>5,552,846</u></u>
Estimated funds available	13,598,306	4,294,516	236,654	(279,001)	17,850,474
Reserves and encumbrances, estimated	<u><u>2,813,741</u></u>	<u><u>522,788</u></u>	<u><u>201</u></u>	<u><u>203,004</u></u>	<u><u>3,539,734</u></u>
Estimated unassigned funds available	<u><u>10,784,565</u></u>	<u><u>3,771,728</u></u>	<u><u>236,453</u></u>	<u><u>(482,005)</u></u>	<u><u>14,310,740</u></u>
Ten percent of projected revenues	<u><u>3,842,700</u></u>	<u><u>407,200</u></u>	<u><u>276,000</u></u>	<u><u>413,800</u></u>	<u><u>4,939,700</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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Annual Budget
Fiscal year ending September 30, 2016

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

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, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	23,206,110	24,454,096	25,531,042	20,181,773	27,696,000
Property:					
Property	3,013,106	3,028,018	3,024,488	3,036,994	3,177,000
Payments in lieu of taxes	8,904	9,760	26,002	-	10,000
	<u>3,022,010</u>	<u>3,037,778</u>	<u>3,050,490</u>	<u>3,036,994</u>	<u>3,187,000</u>
Other:					
Gasoline	807,269	818,099	769,258	560,623	770,000
Cigarette	97,852	89,075	83,243	66,516	88,000
Wine	24,715	23,709	23,319	18,893	25,000
Rental	399,286	439,466	500,166	361,609	504,000
	<u>1,329,122</u>	<u>1,370,349</u>	<u>1,375,986</u>	<u>1,007,641</u>	<u>1,387,000</u>
Total taxes	<u>27,557,242</u>	<u>28,862,223</u>	<u>29,957,518</u>	<u>24,226,408</u>	<u>32,270,000</u>
Special assessments:	42,456	11,211	8,382	12,740	8,000
Licenses and permits:					
Occupational	8,317,240	8,872,885	8,917,021	7,118,108	9,571,000
Business:					
General	2,715,997	2,872,733	3,150,917	3,076,823	3,365,000

City of Opelika

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Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Lodging	561,287	624,300	671,296	588,273	697,000
Franchise fee	78,444	67,747	79,861	82,236	8,000
	<u>3,355,728</u>	<u>3,564,780</u>	<u>3,902,074</u>	<u>3,747,332</u>	<u>4,070,000</u>
Telecommunication fees	22,000	10,000	11,000	9,000	-
Permits and inspections	412,047	354,038	409,244	352,736	410,000
	<u>434,047</u>	<u>364,038</u>	<u>420,244</u>	<u>361,736</u>	<u>410,000</u>
Total licenses and permits	<u>12,107,015</u>	<u>12,801,703</u>	<u>13,239,339</u>	<u>11,227,176</u>	<u>14,051,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	97,666	98,839	103,277	79,744	107,000
Shared state revenue:					
Bank excise tax	86,057	102,713	144,739	-	145,000
Business privilege tax	70,736	71,267	71,801	-	72,000
State asset forfeiture	12,418	20,034	15,142	17,920	17,000
Share of liquor tax profits	105,960	111,659	121,362	100,719	127,000
	<u>275,171</u>	<u>305,673</u>	<u>353,044</u>	<u>118,639</u>	<u>361,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	28,872	27,616	27,365	26,764	27,000
Other:					
Federal	-	-	-	-	-
State	30,293	30,958	26,709	17,285	-
Lee County	10,000	10,000	10,000	12,500	10,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
	40,293	40,958	36,709	29,785	10,000
Total intergovernmental revenue	442,002	473,086	520,395	254,932	505,000
Charges for services:					
General Government:					
Other	25,082	26,507	13,012	7,670	13,000
Public safety:					
Highway Safety Program	17,302	-	-	-	-
Board of Education	12,855	12,000	12,000	12,000	4,000
Housing Authority	70,000	52,500	35,000	-	-
Communications / E911	42,500	40,000	102,000	-	51,000
Water Works Board	21,991	-	-	-	-
Auburn University	43,572	60,423	64,537	39,317	67,000
City of Auburn	1,683	-	-	-	-
Towing, firecalls, Training, EMS	897	2,401	3,815	3,352	-
	210,800	167,324	217,352	54,669	122,000
Public Works:					
Clearing and grading - other	77,697	50,415	67,842	42,868	52,000
Health:					
Graves and monuments	114,600	112,902	124,275	112,650	140,000
Cemetery Vases and Markers	4,598	3,356	2,157	1,910	-
	119,198	116,258	126,432	114,560	140,000
Culture and recreation:					
Entry fees and concessions	1,332,552	1,390,847	1,422,008	1,111,385	1,424,000
Total charges for service	1,765,329	1,751,351	1,846,646	1,331,152	1,751,000

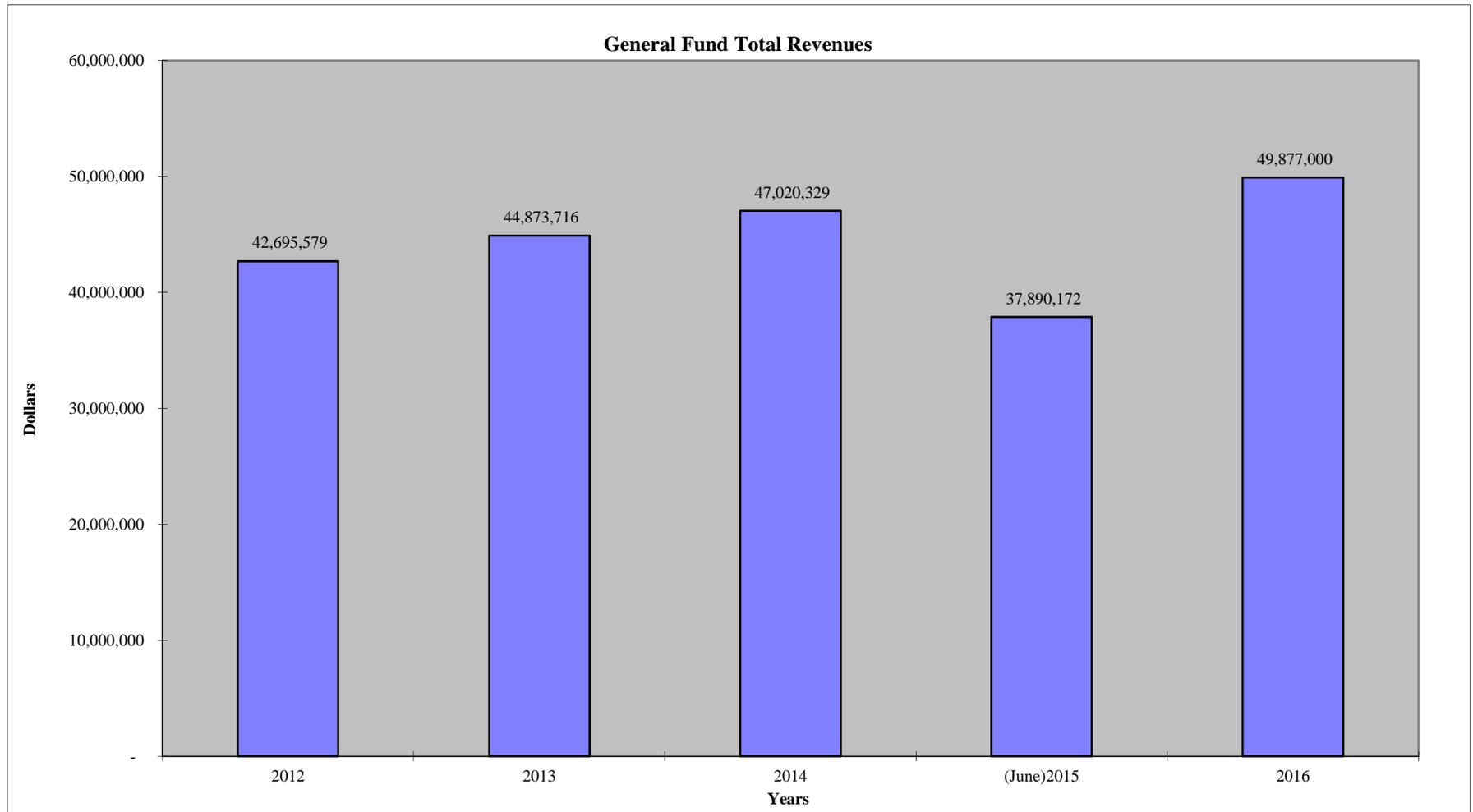
City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Fines and forfeits:					
Public safety:					
Fines and costs	421,068	587,711	825,393	490,892	890,000
Culture and recreation:					
Fines	36,709	35,018	23,954	30,371	29,000
Total fines and forfeits	457,777	622,729	849,347	521,263	919,000
Miscellaneous revenues:					
Interest earnings	85,361	92,425	86,412	59,467	83,000
Other:					
Rental income	41,827	51,113	63,789	43,657	64,000
Contributions	28,010	17,300	115,560	21,384	-
Insurance Claims	22,504	12,156	26,758	2,619	-
Cemetery lots	82,250	85,500	78,250	92,850	85,000
Miscellaneous	63,806	92,919	227,933	96,524	141,000
Total miscellaneous revenues	238,397	258,988	512,290	257,034	290,000
Total miscellaneous revenues	323,758	351,413	598,702	316,501	373,000
Total revenues	42,695,579	44,873,716	47,020,329	37,890,172	49,877,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016



City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	125,866	132,252	135,625	100,171	138,922
Other	37,250	47,548	75,274	44,928	323,700
Total mayor	<u>163,116</u>	<u>179,800</u>	<u>210,899</u>	<u>145,099</u>	<u>462,622</u>
Administration:					
Personal services	225,080	149,187	210,711	88,758	131,061
Other	208,561	221,700	366,365	213,565	311,530
Services provided to other funds	(1,200)	-	-	-	-
Total administration	<u>432,441</u>	<u>370,887</u>	<u>577,076</u>	<u>302,323</u>	<u>442,591</u>
Legal:					
Personal services	-	-	84,120	83,103	118,232
Other	-	-	11,830	7,960	27,920
	<u>-</u>	<u>-</u>	<u>95,950</u>	<u>91,063</u>	<u>146,152</u>
Legislative - City Clerk:					
Personal services	176,944	181,286	183,565	137,089	190,221
Other	185,251	186,893	149,518	110,479	247,920
Services provided to other funds	-	-	-	-	-
Total legislative	<u>362,195</u>	<u>368,179</u>	<u>333,083</u>	<u>247,568</u>	<u>438,141</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Expenditures:					
Current:					
General government:					
Other:					
Revenue:					
Personal services	233,347	214,909	204,943	131,784	187,703
Other	41,498	41,846	48,703	37,639	79,813
Services provided other funds	-	-	-	-	-
	<u>274,845</u>	<u>256,755</u>	<u>253,646</u>	<u>169,423</u>	<u>267,516</u>
Accounting:					
Personal services	354,334	370,312	383,325	318,657	457,845
Other	61,398	49,345	74,002	56,114	93,410
Services provided other funds	(99,658)	(90,909)	(125,205)	(119,646)	(151,200)
	<u>316,074</u>	<u>328,748</u>	<u>332,122</u>	<u>255,125</u>	<u>400,055</u>
Information Technologies:					
Personal services	490,519	554,999	604,278	450,364	642,663
Other	611,131	511,308	583,999	632,174	918,463
Services provided other funds	(167,852)	(208,610)	(229,265)	(130,443)	(186,800)
	<u>933,798</u>	<u>857,697</u>	<u>959,012</u>	<u>952,095</u>	<u>1,374,326</u>
Judicial:					
Personal services	235,146	244,241	230,990	175,665	266,693
Other	136,083	215,509	415,872	234,177	357,250
	<u>371,229</u>	<u>459,750</u>	<u>646,862</u>	<u>409,842</u>	<u>623,943</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Expenditures:					
Current:					
General government:					
Other:					
Human Resources administration:					
Personal services	194,744	166,972	229,860	173,750	246,664
Other	95,592	121,456	98,168	107,113	123,040
	<u>290,336</u>	<u>288,428</u>	<u>328,028</u>	<u>280,863</u>	<u>369,704</u>
Planning:					
Personal services	323,425	285,840	292,344	219,019	310,591
Other	75,716	27,615	24,276	13,885	42,780
Services provided to other fund:	-	-	-	-	-
	<u>399,141</u>	<u>313,455</u>	<u>316,620</u>	<u>232,904</u>	<u>353,371</u>
Purchasing:					
Personal services	240,521	292,050	254,808	188,961	209,865
Other	7,926	24,576	34,358	6,608	24,240
Services provided to other fund:	(63,168)	(68,314)	(63,823)	(56,531)	(66,293)
	<u>185,279</u>	<u>248,312</u>	<u>225,343</u>	<u>139,038</u>	<u>167,812</u>
Community Relations:					
Personal services	67,387	68,570	72,219	54,447	77,141
Other	45,904	56,972	54,362	26,416	59,250
	<u>113,291</u>	<u>125,542</u>	<u>126,581</u>	<u>80,863</u>	<u>136,391</u>

City of Opelika

Annual Budget

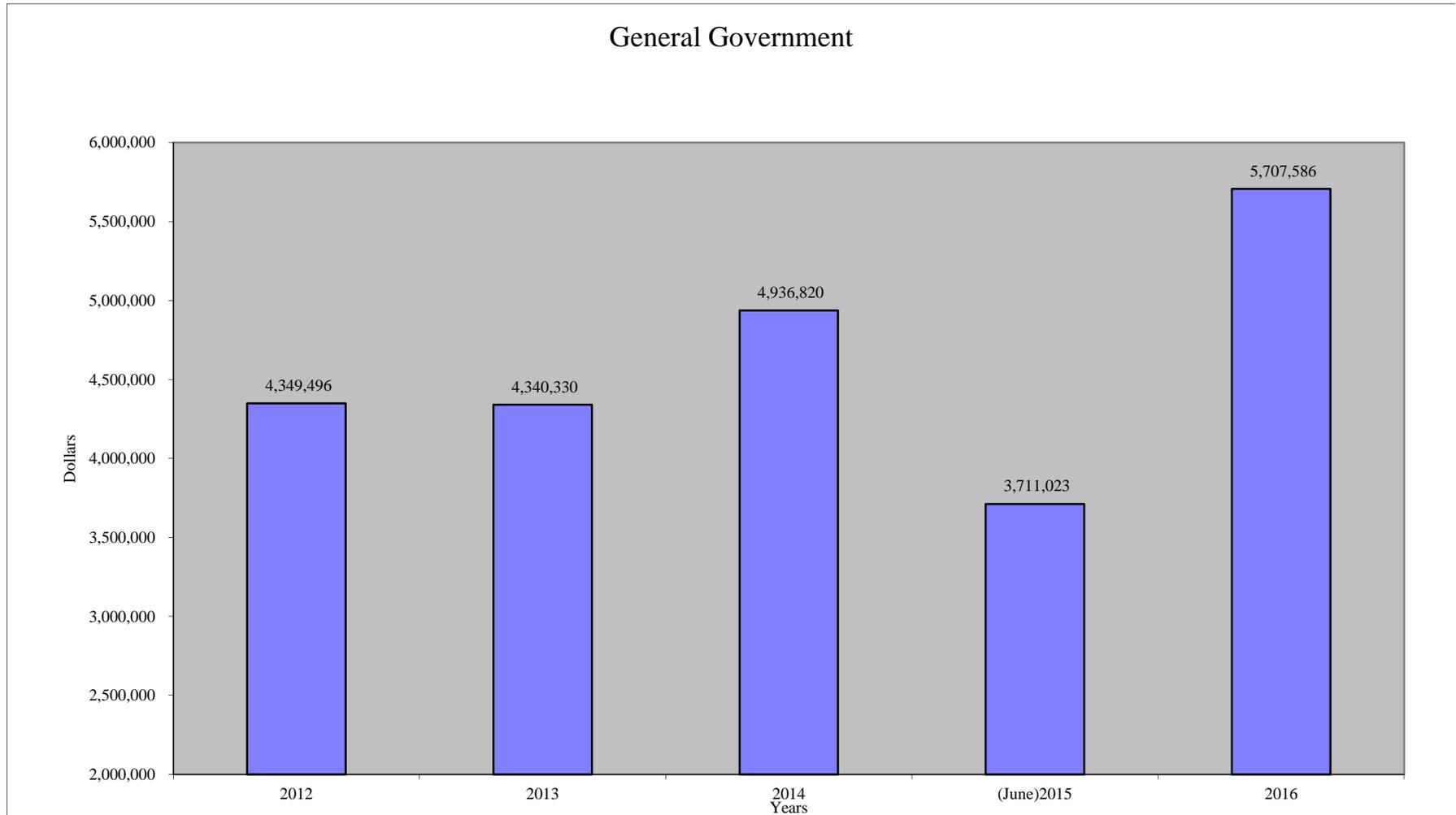
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Expenditures:					
Current:					
General government:					
Other:					
Nondepartmental:					
Auburn-Opelika Airport	140,851	150,177	143,898	111,534	151,647
Lee County Area Council of Governments	108,400	128,400	128,400	111,158	136,215
Opelika Chamber of Commerce	70,000	70,000	70,000	52,500	60,000
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.	15,000	15,000	17,500	13,125	20,600
Downtown Redevelopment Authority	-	4,500	4,500	4,500	4,500
Envision Opelika	15,000	12,000	12,000	-	12,000
Other	23,500	27,700	20,300	10,750	5,000
	<u>507,751</u>	<u>542,777</u>	<u>531,598</u>	<u>404,817</u>	<u>524,962</u>
Total other	<u>3,391,744</u>	<u>3,421,464</u>	<u>3,719,812</u>	<u>2,924,970</u>	<u>4,218,080</u>
Total general government	<u>4,349,496</u>	<u>4,340,330</u>	<u>4,936,820</u>	<u>3,711,023</u>	<u>5,707,586</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016



City of Opelika

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Fiscal year ending September 30, 2016

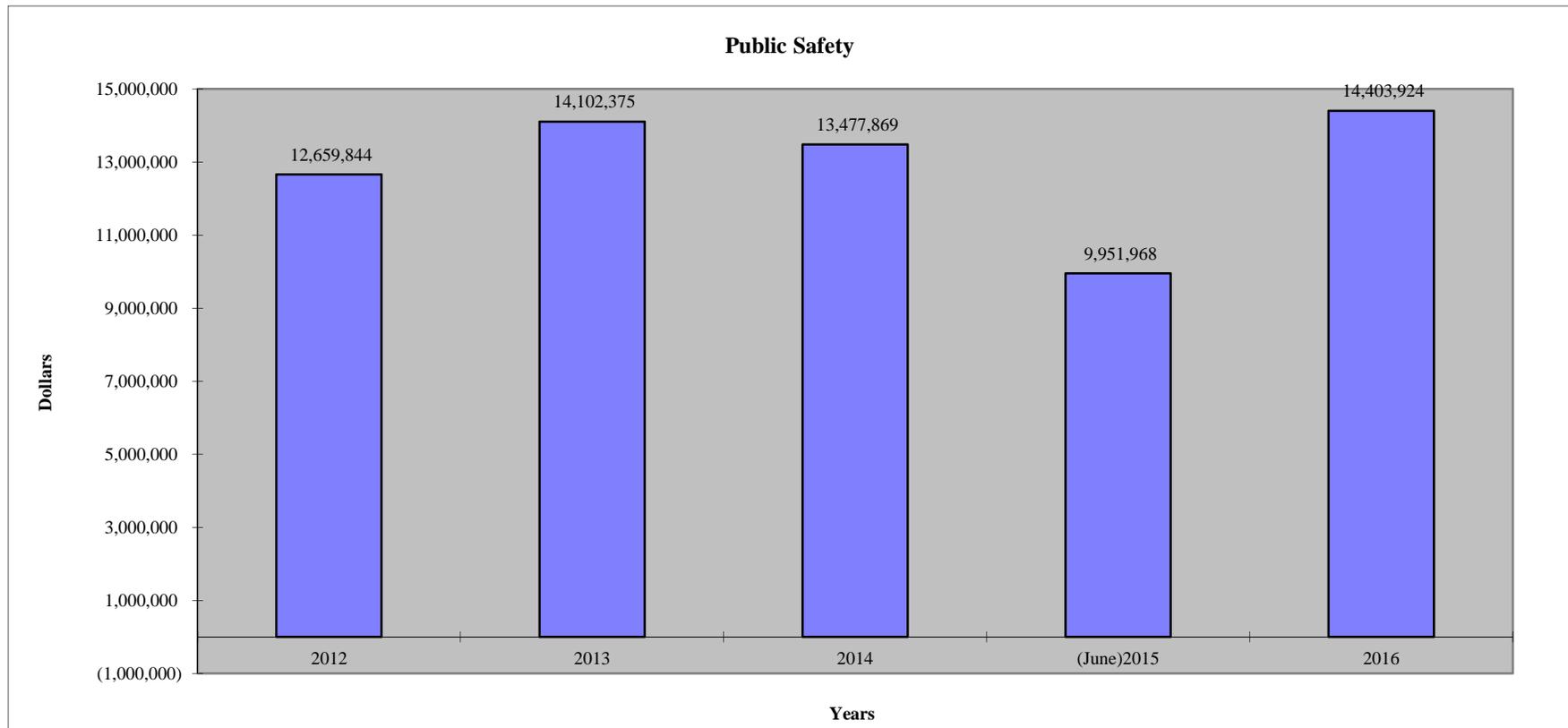
	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Public safety:					
Police:					
Personal services	6,044,086	6,273,419	6,455,101	4,979,229	7,127,552
Other	1,603,192	2,450,944	1,469,337	948,739	1,745,210
Services provided other funds	-	-	-	-	-
Total police	<u>7,647,278</u>	<u>8,724,363</u>	<u>7,924,438</u>	<u>5,927,968</u>	<u>8,872,762</u>
Fire:					
Personal services	4,201,532	4,509,103	4,600,169	3,359,023	4,560,360
Other	459,558	521,593	618,786	416,370	637,130
Total fire	<u>4,661,090</u>	<u>5,030,696</u>	<u>5,218,955</u>	<u>3,775,393</u>	<u>5,197,490</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	-	-	-
Juvenile Court	15,000	15,000	10,000	7,500	10,000
Lee County Emergency Mgt	46,000	41,000	35,000	24,000	34,196
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	840	-	-	-
Total other	<u>351,476</u>	<u>347,316</u>	<u>334,476</u>	<u>248,607</u>	<u>333,672</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Total public safety	12,659,844	14,102,375	13,477,869	9,951,968	14,403,924



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City of Opelika
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Fiscal year ending September 30, 2016

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Public Works:					
Highways and streets:					
Personal services	5,296	5,353	6,055	4,049	9,035
Other	994,039	1,010,709	1,062,451	811,579	1,087,364
	<u>999,335</u>	<u>1,016,062</u>	<u>1,068,506</u>	<u>815,628</u>	<u>1,096,399</u>
Engineering:					
Personal services	342,664	335,955	324,044	264,258	370,561
Other	51,861	43,496	79,473	70,186	89,640
Services provided to other funds	-	-	-	-	-
	<u>394,525</u>	<u>379,451</u>	<u>403,517</u>	<u>334,444</u>	<u>460,201</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	314,966	320,499	335,391	263,669	350,964
Services provided other funds	-	-	-	-	-
	<u>314,966</u>	<u>320,499</u>	<u>335,391</u>	<u>263,669</u>	<u>350,964</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	190,000	191,267	206,968	148,099	200,734
	<u>190,000</u>	<u>191,267</u>	<u>206,968</u>	<u>148,099</u>	<u>200,734</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

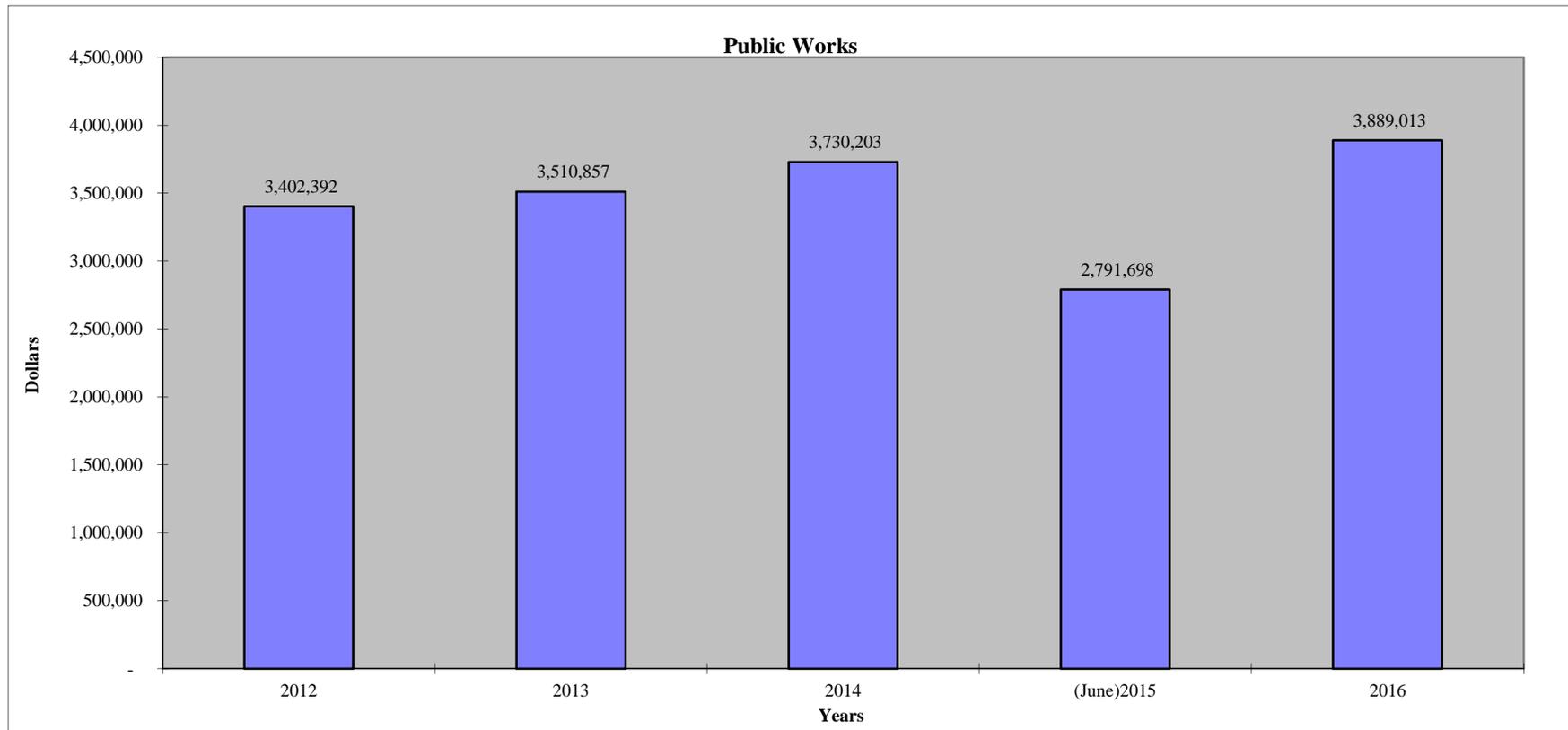
	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Automotive shop:					
Personal services	-	-	-	-	-
Other	318,853	333,202	340,480	256,618	352,748
	<u>318,853</u>	<u>333,202</u>	<u>340,480</u>	<u>256,618</u>	<u>352,748</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	506,234	519,825	566,141	407,537	551,974
Services provided other funds	-	-	-	-	-
	<u>506,234</u>	<u>519,825</u>	<u>566,141</u>	<u>407,537</u>	<u>551,974</u>
Building maintenance:					
Personal services	3,744	3,744	3,744	2,808	3,744
Other	292,665	299,523	327,586	237,017	323,365
	<u>296,409</u>	<u>303,267</u>	<u>331,330</u>	<u>239,825</u>	<u>327,109</u>
Inspection:					
Personal services	343,564	402,204	396,097	262,113	435,834
Other	38,506	45,080	81,773	63,765	113,050
	<u>382,070</u>	<u>447,284</u>	<u>477,870</u>	<u>325,878</u>	<u>548,884</u>
Total other	<u>2,008,532</u>	<u>2,115,344</u>	<u>2,258,180</u>	<u>1,641,626</u>	<u>2,332,413</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Total public works	3,402,392	3,510,857	3,730,203	2,791,698	3,889,013



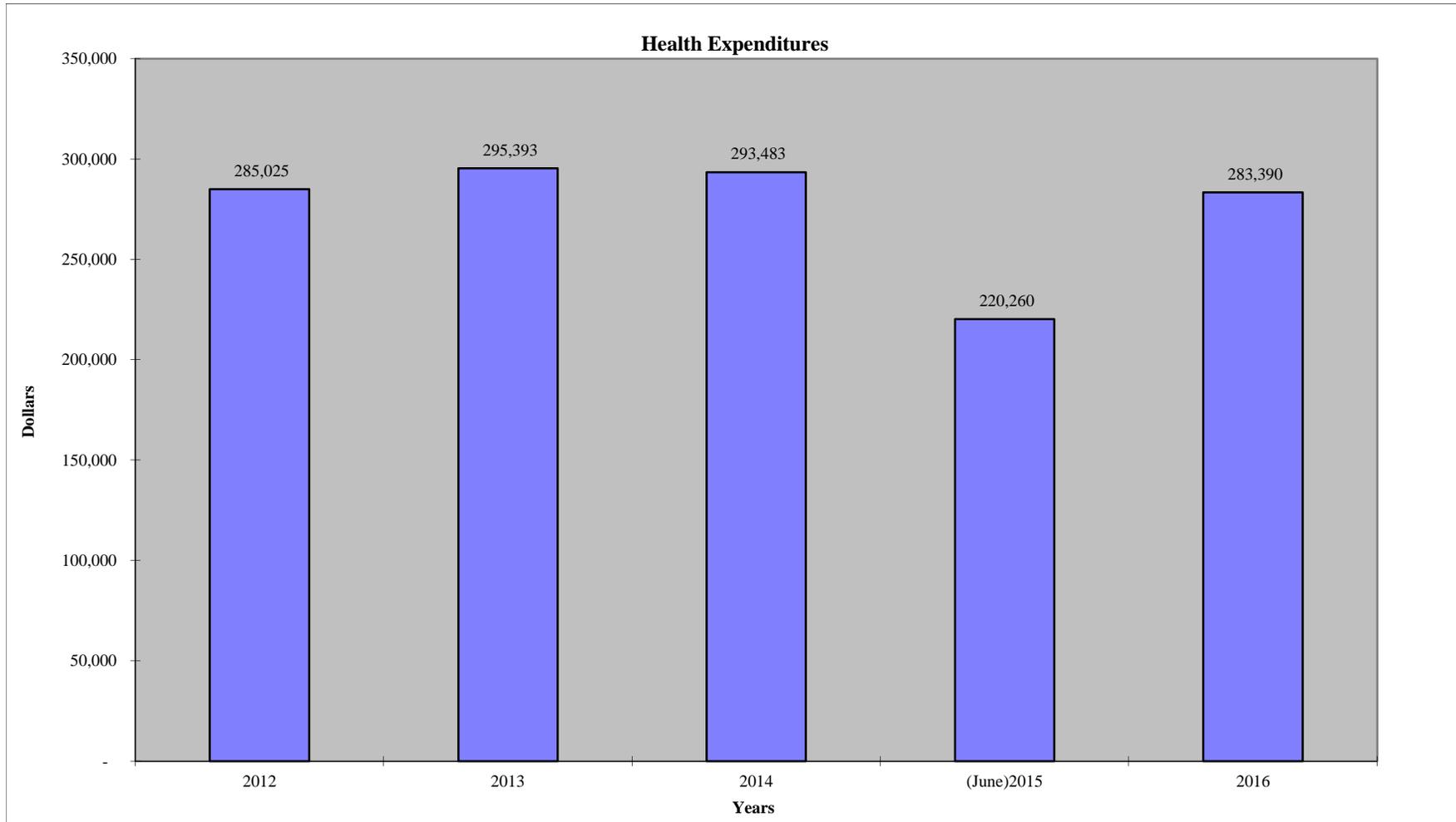
City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Health:					
Animal control:					
Personal services	50,122	51,725	53,347	40,266	56,680
Other	5,677	6,155	5,709	2,352	8,240
	<u>55,799</u>	<u>57,880</u>	<u>59,056</u>	<u>42,618</u>	<u>64,920</u>
Other:					
Nondepartmental:					
Public health	46,800	46,800	46,800	35,100	46,800
Mental health	47,500	47,500	47,500	33,750	42,500
Substance abuse	47,500	47,500	40,000	26,250	32,500
	-	-	-	-	-
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Lee County Humane Society	67,126	75,413	77,127	61,042	77,170
Sickle Cell	1,500	1,500	-	-	-
Child care alliance	1,800	1,800	6,000	6,000	6,000
Red Cross	10,000	10,000	10,000	6,000	8,500
Child Advocacy Center	-	-	-	2,500	3,000
Other	5,000	5,000	5,000	5,000	-
	<u>229,226</u>	<u>237,513</u>	<u>234,427</u>	<u>177,642</u>	<u>218,470</u>
Total health	<u>285,025</u>	<u>295,393</u>	<u>293,483</u>	<u>220,260</u>	<u>283,390</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016



City of Opelika

Annual Budget

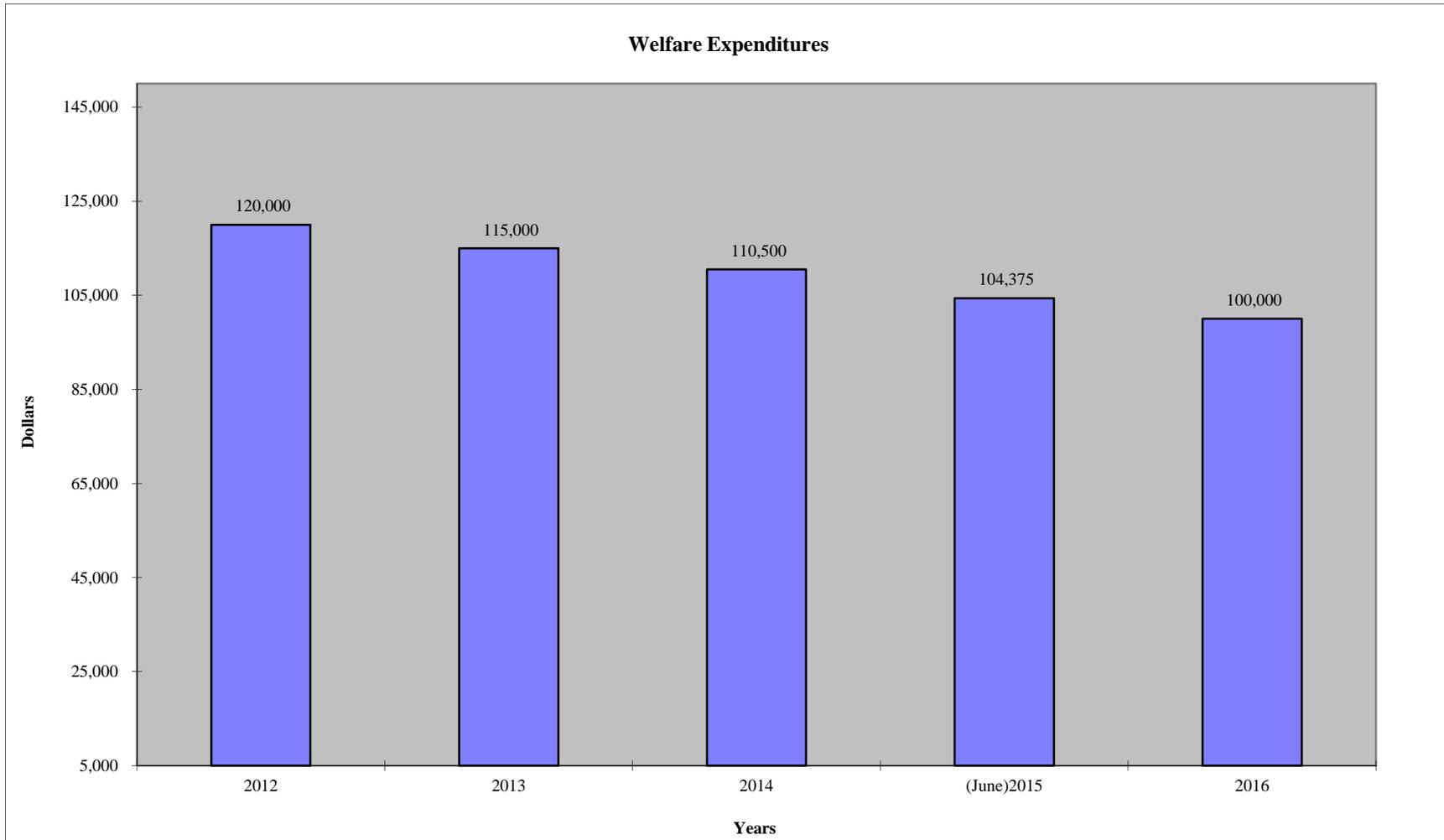
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
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	35,000	35,000	35,000	49,375	32,500
Council on Human Relations	20,000	20,000	20,000	15,000	20,000
Story Book Farms	8,000	8,000	-	-	4,000
Christian Care Ministries	-	-	1,000	-	1,500
Greater Peace Child Development	-	-	2,500	2,500	-
Other	15,000	10,000	10,000	6,000	-
	<u>120,000</u>	<u>115,000</u>	<u>110,500</u>	<u>104,375</u>	<u>100,000</u>
Total welfare					

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016



City of Opelika

Annual Budget

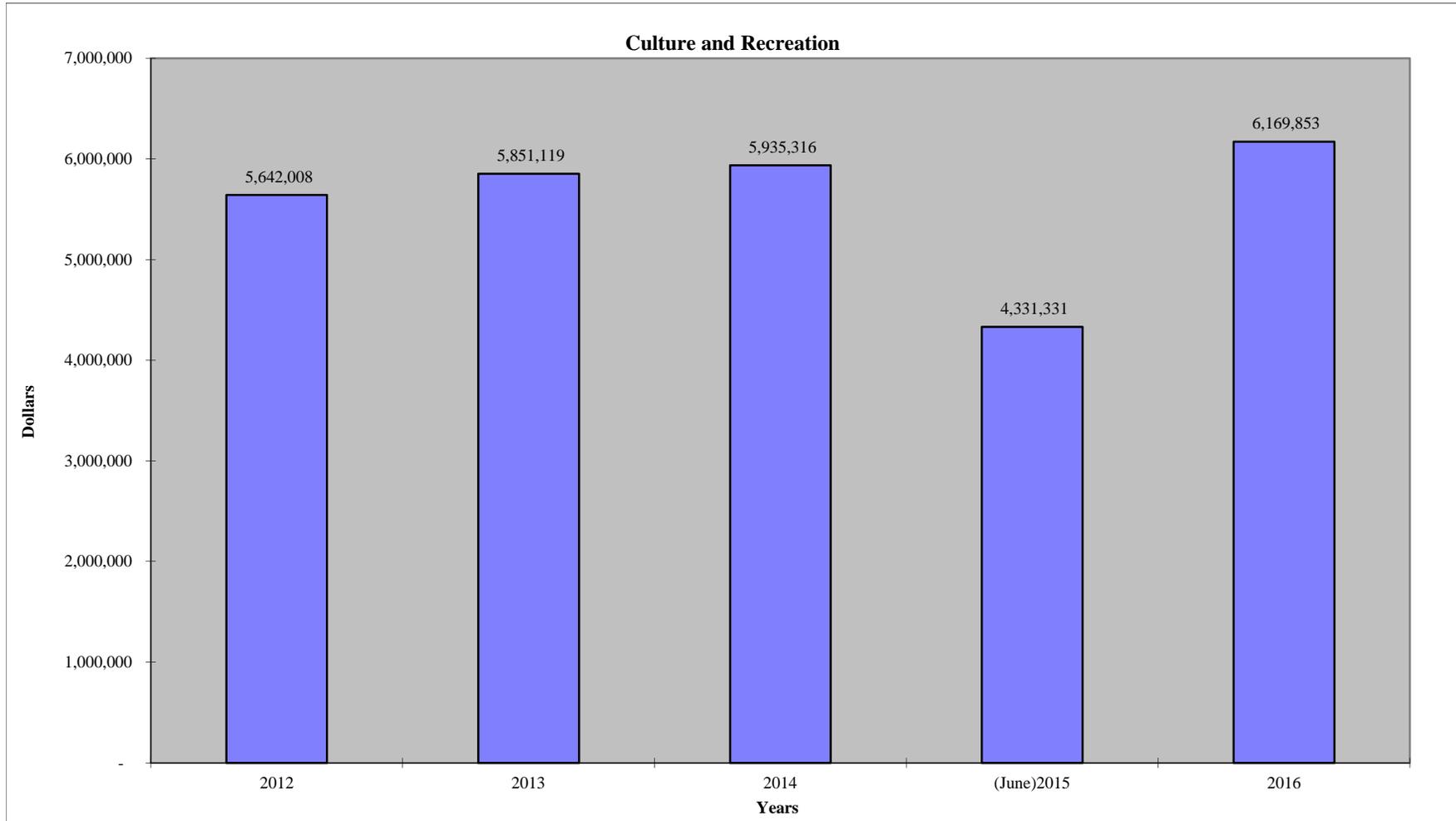
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Culture and recreation:					
Parks and recreation:					
Personal services	1,397,896	1,452,114	1,510,197	1,133,109	1,565,107
Other	3,456,285	3,591,033	3,581,397	2,571,979	3,781,760
Total parks and recreation	4,854,181	5,043,147	5,091,594	3,705,088	5,346,867
Library:					
Personal services	492,310	513,870	526,818	383,515	570,475
Other	195,457	182,078	224,404	158,903	154,810
Total library	687,767	695,948	751,222	542,418	725,285
Nondepartmental:					
Opelika Tree Commission	60	4,273	-	-	-
Beautification Committee	35,000	35,000	32,500	27,500	40,000
Arts Association (Depot)	35,000	25,000	25,000	25,000	28,100
Museum of East Alabama	22,500	22,500	22,500	16,125	29,601
Other	7,500	25,251	12,500	15,200	-
Total nondepartmental	100,060	112,024	92,500	83,825	97,701
Total culture and recreation	5,642,008	5,851,119	5,935,316	4,331,331	6,169,853

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Fiscal year ending September 30, 2016



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Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Economic development:					
Personal services	248,694	247,471	268,485	193,581	306,421
Other	126,630	155,166	117,138	93,802	249,238
Economic development	375,324	402,637	385,623	287,383	555,659
Nondepartmental:					
Perf incentive - Pharmavite	-	100,000	96,400	107,500	125,000
Perf incentive - Mando	100,000	100,000	100,000	-	100,000
Perf incentive - Bentler	25,000	17,833	-	-	-
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	17,534	11,921	9,831	7,829	10,000
Tiger Town Warrants	543,515	574,909	648,995	521,860	660,000
Glynn Smith 2012A Warrants	-	73,587	105,248	83,105	110,000
Eastwynn	-	-	49,102	57,534	50,000
Old Lowes Building	-	-	-	60,117	100,000
Other	-	226,270	2,750	-	-
	779,799	1,198,270	1,106,076	837,945	1,248,750
Total economic development	1,155,123	1,600,907	1,491,699	1,125,328	1,804,409

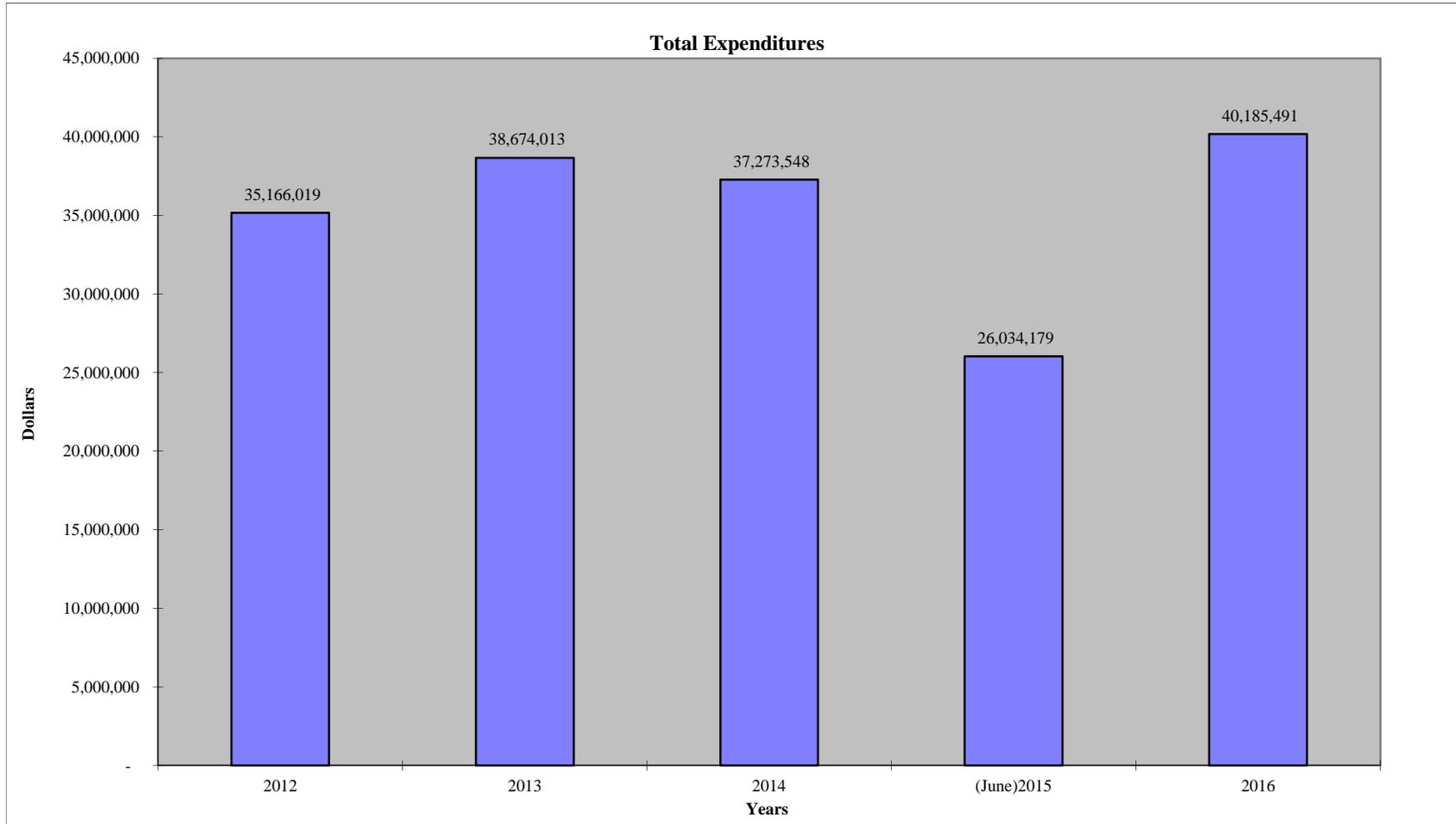
City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Education:	3,015,750	3,010,750	3,005,000	2,256,500	3,003,000
Total current expenditures	30,629,638	32,826,731	32,980,890	24,492,483	35,361,175
Capital outlay:	3,782,360	3,847,205	2,294,732	982,633	4,078,898
Debt service:					
Issue cost and Trustee fees	-	-	-	-	-
Principal	490,124	1,762,116	1,786,555	418,790	591,384
Interest	263,897	237,961	211,371	140,273	154,034
	754,021	2,000,077	1,997,926	559,063	745,418
Total expenditures	35,166,019	38,674,013	37,273,548	26,034,179	40,185,491
Excess of revenues over (under) expenditures	7,529,560	6,199,703	9,746,781	11,855,993	9,691,509

City of Opelika

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Fiscal year ending September 30, 2016



City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	2,505,018		45,590	-
Sales of fixed assets	86,965	92,631	80,165	75,408	-
Transfers from Electric Utility Fund	2,970,725	2,484,699	922,140	2,193,871	2,681,638
Transfers from Sales Tax Revenue Fund	-	-	-	-	120,263
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	10,067	11,096	13,191	7,289	20,000
Transfers from Governmental Funds	2,092,511	618,039	428,211	422,674	-
Transfers from General Obligation Debt Service Fund	37		-	-	-
Transfers to Health Insurance Fund	-	(723,086)	(1,309,344)	-	(1,349,750)
Transfers to Community Development Fund	(199,592)	(360,429)	(64,975)	(1,509)	-
Transfers to General Obligation Debt Service fund	-	-	-	-	-
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(20,563)	(21,375)	(19,563)	(23,213)	(12,000)
Transfers to Committed Road Const Fund	-	-		(14,810)	(2,909,800)
Transfers to 1/2% Sales Tax Reserve Fund	(1,987,358)	(2,151,608)	(2,402,130)	(1,941,527)	(2,662,000)
Transfers to Solid Waste Fund		-	-	-	-
Transfers to Sewer Fund	-	-	-	-	-
Transfers to 2010 Warrants	(1,289,233)	(1,286,833)	(1,281,601)	(116,362)	(1,565,660)
Transfers to 2003AWarrants	(1,260,317)	(1,276,963)	-	-	
Transfers to General Obligation Warrants Debt Service Fund	(1,241,827)	(4,067,310)	(4,014,090)	(4,011,974)	(4,014,200)
Total other financing sources (uses):	(838,584)	(4,176,121)	(7,647,996)	(3,364,561)	(9,691,509)

City of Opelika

Annual Budget

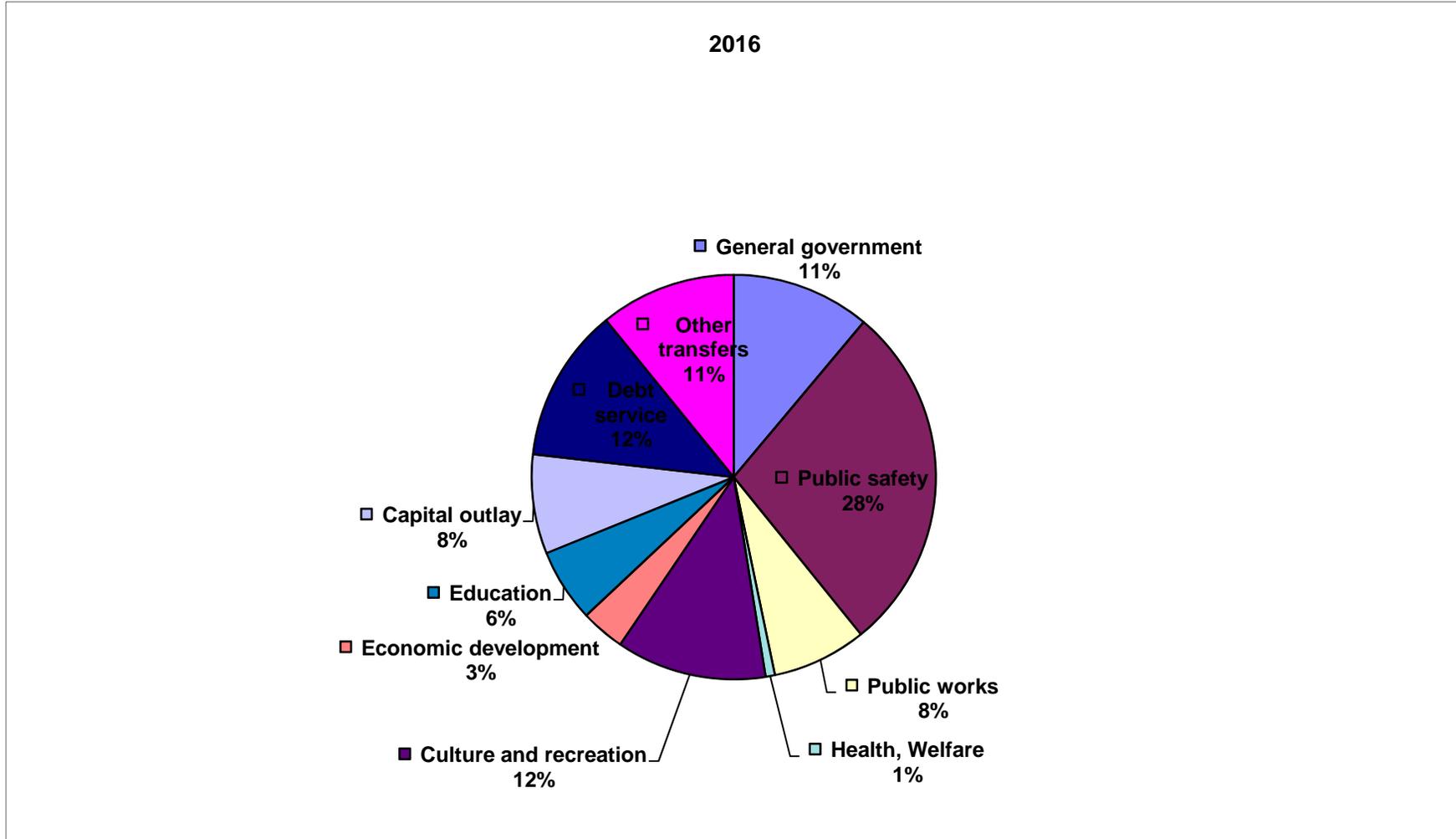
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	6,690,976	2,023,582	2,098,785	8,491,432	-
Excess of revenues and other sources over (under) expenditures and other uses	6,690,976	2,023,582	2,098,785	8,491,432	-
Projected fund balance, beginning of year	21,429,977	28,120,953	30,144,535	32,243,320	40,734,752
Projected fund balance, end of year	28,120,953	30,144,535	32,243,320	40,734,752	40,734,752

City of Opelika

Annual Budget

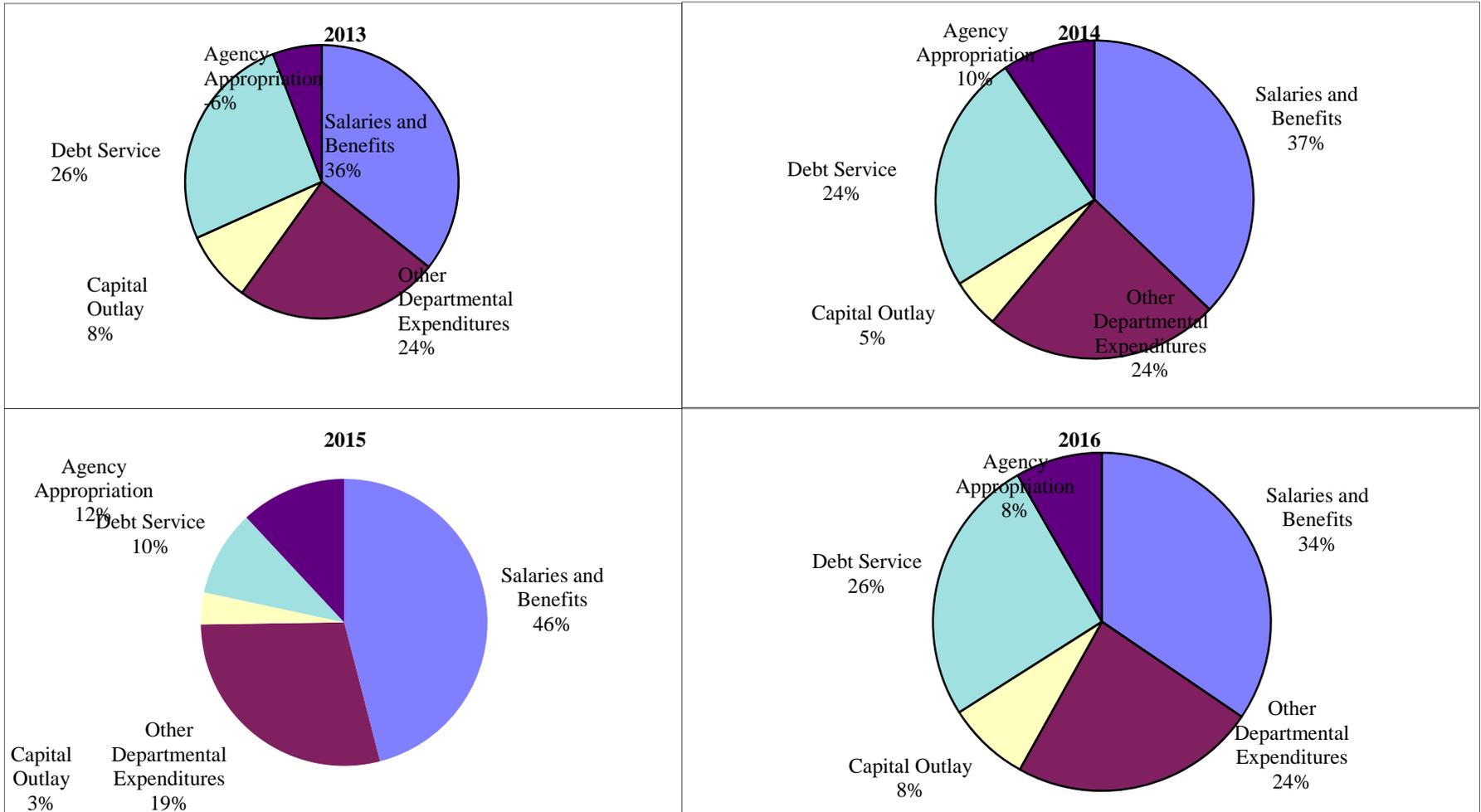
Fiscal year ending September 30, 2016



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Fiscal year ending September 30, 2016



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Fiscal year ending September 30, 2016

Special Revenue Funds

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

The School Tax Special Revenue Fund is used to account for Ad valorem tax revenues that are restricted for school purposes. Revenues in excess of debt service on school debt are paid to the Opelika City Board of Education and are classified as an education appropriation.

The Lodging Tax Fund is used to account for revenues that are intended for economic development initiatives.

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.

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.

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.

Workmen's Compensation Insurance Fund is used to account for the allocation of costs associated with the workmen's compensation self insurance fund.

Sportsplex fund is used to account for sales tax that is intended for debt service and other ongoing operations of the recreation center.

Garden Hills Cemetery Trust Fund is a permanent fund that is used to account for resources that are legally restricted.

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.

Community Development grant funds are used for funding various projects including substandard housing and other community improvements.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	5,862,279	5,942,782	5,897,407	5,999,388	6,100,000
Miscellaneous:					
Contributions	-	-	-	-	-
Interest	7,471	6,844	8,774	4,516	8,000
Total revenues	<u>5,869,750</u>	<u>5,949,626</u>	<u>5,906,181</u>	<u>6,003,904</u>	<u>6,108,000</u>
Expenditures:					
Nondepartmental:					
Education	<u>4,876,279</u>	<u>4,958,890</u>	<u>4,921,728</u>	<u>5,211,588</u>	<u>5,115,722</u>
Excess of revenues over (under) expenditures	<u>993,471</u>	<u>990,736</u>	<u>984,453</u>	<u>792,316</u>	<u>992,278</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(993,471)</u>	<u>(990,736)</u>	<u>(984,453)</u>	<u>(470,679)</u>	<u>(992,278)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	321,637	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,637</u>
Projected fund balance, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,637</u>	<u>321,637</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	279,878	304,301	322,610	277,483	325,000
Interest	-	-	-	-	-
Total revenues	<u>279,878</u>	<u>304,301</u>	<u>322,610</u>	<u>277,483</u>	<u>325,000</u>
Expenditures:					
Current:					
General Government Appropriations	149,200	224,727	110,936	107,688	250,000
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>30,678</u>	<u>29,574</u>	<u>11,674</u>	<u>(19,788)</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	(21,039)	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>(21,039)</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	30,678	29,574	(9,365)	(19,788)	-
Projected fund balance, beginning of year	<u>730,553</u>	<u>761,231</u>	<u>790,805</u>	<u>781,440</u>	<u>761,652</u>
Projected fund balance, end of year	<u><u>761,231</u></u>	<u><u>790,805</u></u>	<u><u>781,440</u></u>	<u><u>761,652</u></u>	<u><u>761,652</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	57,003	56,750	57,197	43,057	56,000
Miscellaneous:					
Interest	49	14	5	4	-
Other	-	-	-	-	-
Total revenues	<u>57,052</u>	<u>56,764</u>	<u>57,202</u>	<u>43,061</u>	<u>56,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	53,000	54,000	52,000	-	56,000
Total expenditures	<u>53,000</u>	<u>54,000</u>	<u>52,000</u>	<u>-</u>	<u>56,000</u>
Excess of revenues over (under) expenditures	4,052	2,764	5,202	43,061	-
Projected fund balance, beginning of year	<u>31,654</u>	<u>35,706</u>	<u>38,470</u>	<u>43,672</u>	<u>86,733</u>
Projected fund balance, end of year	<u><u>35,706</u></u>	<u><u>38,470</u></u>	<u><u>43,672</u></u>	<u><u>86,733</u></u>	<u><u>86,733</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	73,144	72,475	73,086	55,150	76,000
Miscellaneous:					
Interest	66	66	68	49	-
Total revenues	<u>73,210</u>	<u>72,541</u>	<u>73,154</u>	<u>55,199</u>	<u>76,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	71,000	81,228	81,662	-	76,000
Total expenditures	<u>71,000</u>	<u>81,228</u>	<u>81,662</u>	<u>-</u>	<u>76,000</u>
Excess of revenues over (under) expenditures	2,210	(8,687)	(8,508)	55,199	-
Projected fund balance, beginning of year	<u>129,855</u>	<u>132,065</u>	<u>123,378</u>	<u>114,870</u>	<u>170,069</u>
Projected fund balance, end of year	<u><u>132,065</u></u>	<u><u>123,378</u></u>	<u><u>114,870</u></u>	<u><u>170,069</u></u>	<u><u>170,069</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	224,236	595,674	226,060	225,583	425,000
Miscellaneous:					
Interest	851	1,331	1,441	500	-
Other	-	-	-	-	-
Total revenues	<u>225,087</u>	<u>597,005</u>	<u>227,501</u>	<u>226,083</u>	<u>425,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>215,771</u>	<u>191,000</u>	<u>258,452</u>	<u>583,104</u>	<u>425,000</u>
Total expenditures	<u>215,771</u>	<u>191,000</u>	<u>258,452</u>	<u>583,104</u>	<u>425,000</u>
Excess of revenues over (under) expenditures	9,316	406,005	(30,951)	(357,021)	-
Projected fund balance, beginning of year	<u>178,754</u>	<u>188,070</u>	<u>594,075</u>	<u>563,124</u>	<u>206,103</u>
Projected fund balance, end of year	<u><u>188,070</u></u>	<u><u>594,075</u></u>	<u><u>563,124</u></u>	<u><u>206,103</u></u>	<u><u>206,103</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	582,235	587,345	538,675	368,684	539,000
Operating expenses:					
Insurance Claims and expenses	205,936	207,411	322,239	166,324	357,000
Operating income	376,299	379,934	216,436	202,360	182,000
Nonoperating revenues:					
Interest	23,735	11,675	8,578	4,456	-
Operating transfer in (out)	(200,000)	(200,000)	(228,000)	(200,000)	(182,000)
Change in net assets	200,034	191,609	(2,986)	6,816	-
Net assets, beginning of year	2,002,656	2,202,690	2,394,299	2,391,313	2,398,129
Net assets, end of year	<u>2,202,690</u>	<u>2,394,299</u>	<u>2,391,313</u>	<u>2,398,129</u>	<u>2,398,129</u>

City of Opelika

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Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Health Insurance Fund:					
Operating revenues:					
Charges for Insurance	1,871,224	1,989,540	2,093,310	1,625,829	2,108,000
Operating expenses:					
Insurance Claims and expenses	2,539,709	3,103,956	3,630,654	2,668,733	3,639,750
Operating income	(668,485)	(1,114,416)	(1,537,344)	(1,042,904)	(1,531,750)
Nonoperating revenues:					
Interest	3,900	353	-	94	-
Operating transfer in (out)	200,000	923,086	1,537,344	999,670	1,531,750
Change in net assets	(464,585)	(190,977)	-	(43,140)	-
Net assets, beginning of year	655,562	190,977	-	-	(43,140)
Net assets, end of year	190,977	-	-	(43,140)	(43,140)

City of Opelika

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Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	14,439	17,248	14,689	9,831	15,000
Contributions	196,000	182,250	182,500	112,500	200,000
Total revenues	210,439	199,498	197,189	122,331	215,000
Expenditures:					
Current:					
Appropriation for Justice Center Additions	47,821	18,396	8,849	8,240	200,000
Capital Outlay	359,820	357,952	360,513	409,039	410,000
Excess of revenues over (under) expenditures	25,805	-	-	-	-
	(223,007)	(176,850)	(172,173)	(294,948)	(395,000)
Other financing sources (uses):					
Proceeds of Sales of Equipment					
Transfers from Governmental Funds	1,987,358	2,151,608	2,402,131	1,941,527	2,662,000
Transfers to Governmental Funds (Debt)	(1,773,750)	(1,775,687)	(1,773,778)	(1,283,874)	(2,267,000)
Other financing sources (uses)	213,608	375,921	628,353	657,653	395,000
Excess of revenues and other sources over (under) expenditures and other uses	(9,399)	199,071	456,180	362,705	-
Projected fund balance, beginning of year	4,572,892	4,563,493	4,762,564	5,218,744	5,581,449
Projected fund balance, end of year	4,563,493	4,762,564	5,218,744	5,581,449	5,581,449

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	6,738	7,097	6,763	4,730	16,000
Other	75,433	61,384	71,607	41,844	-
Total revenues	82,171	68,481	78,370	46,574	16,000
Expenditures:					
Current:	4,568	5,024	5,203	4,716	8,000
Excess of revenues over (under) expenditures	77,603	63,457	73,167	41,858	8,000
Other financing sources (uses):					
Transfers from General Fund	20,563	21,375	19,563	23,213	12,000
Transfers to General Fund	(10,067)	(11,096)	(13,191)	(9,518)	(20,000)
Transfers from (to) General Fund	10,496	10,279	6,372	13,695	(8,000)
Excess of revenues and other sources over (under) expenditures and other uses	88,099	73,736	79,539	55,553	-
Projected fund balance, beginning of year	650,534	738,633	812,369	891,908	947,461
Adjustment for accounting change					
Projected fund balance, end of year	738,633	812,369	891,908	947,461	947,461

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	1	4	1	50	-
Contributions	-	11,478	23,716	46,830	24,000
Total revenues	1	11,482	23,717	46,880	24,000
Expenditures:					
Current:	-	-	-	5,126	12,000
Capital Outlay	10,323	-	-	-	12,000
Excess of revenues over (under) expenditures	(10,322)	11,482	23,717	41,754	-
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	(10,322)	11,482	23,717	41,754	-
Projected fund balance, beginning of year	1,039	(9,283)	2,199	25,916	67,670
Projected fund balance, end of year	(9,283)	2,199	25,916	67,670	67,670

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Entitlement Grant Fund Program Year 2015:					
Revenues:					
Intergovernmental:					
Federal grants	-	36,998	36,488	78,096	221,330
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	36,998	36,488	78,096	221,330
Expenditures:					
Current:	-	36,998	37,658	78,096	221,330
Capital Outlay:	-	-	-	-	-
Total expenditures	-	36,998	37,658	78,096	221,330
Excess of revenues over (under) expenditures	-	-	(1,170)	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	(1,170)	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Entitlement Grant Fund Programs Year 2015:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	(1,170)	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

Capital Projects Funds

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

The 2011 Committed to Road Construction Fund is used to account for 1% sales tax proceeds that are used for the 2011 School and Road Construction Warrants

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	140,649	145,293	154,842	98,230	160,000
Interest	-	-	-	-	-
Total revenues	<u>140,649</u>	<u>145,293</u>	<u>154,842</u>	<u>98,230</u>	<u>160,000</u>
Expenditures:					
Current:					
Capital Outlay	-	-	-	-	160,000
Excess of revenues over (under) expenditures	<u>140,649</u>	<u>145,293</u>	<u>154,842</u>	<u>98,230</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund					
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses					
	140,649	145,293	154,842	98,230	-
Projected fund balance, beginning of year	<u>332,165</u>	<u>472,814</u>	<u>618,107</u>	<u>772,949</u>	<u>871,179</u>
Projected fund balance, end of year	<u><u>472,814</u></u>	<u><u>618,107</u></u>	<u><u>772,949</u></u>	<u><u>871,179</u></u>	<u><u>871,179</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
2011 Committed to Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	-	537,734	212,627	14,810	2,909,800
Excess of revenues over (under) expenditures	-	(537,734)	(212,627)	(14,810)	(2,909,800)
Other financing sources (uses):					
Debt proceeds net premium	-	-	-	-	-
Transfers from other funds	-	537,734	212,627	14,810	2,909,800
Transfers to other funds	-	-	-	-	-
Transfers from (to) General Fund	-	537,734	212,627	14,810	2,909,800
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

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.

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

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

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

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Enterprise Funds:	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	35,271,849	34,131,980	38,137,587	28,536,203	38,427,000
Operating expenses:					
Power purchased	25,298,292	24,635,418	27,693,300	19,398,487	27,804,000
Depreciation	1,662,870	1,989,418	2,616,671	2,112,447	2,800,000
Personal services	2,299,539	2,679,652	3,052,243	2,190,382	3,208,623
Other	1,516,316	1,916,501	2,384,118	1,628,530	2,469,410
Services provided by other funds	173,652	142,604	160,444	32,669	35,675
Total operating expenses	30,950,669	31,363,593	35,906,776	25,362,515	36,317,708
Operating income	4,321,180	2,768,387	2,230,811	3,173,688	2,109,292
Nonoperating revenues (expenses):					
Interest revenues	109,905	82,657	65,444	55,562	62,000
Miscellaneous revenues	382,651	315,185	1,211,214	939,989	1,211,000
Sale of fixed assets	23,013	(3,905)	(750)	-	-
Interest expense and fiscal charges	-	(488,431)	(1,435,383)	(1,077,478)	(1,435,654)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	515,569	(94,494)	(159,475)	(81,927)	(162,654)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Income before operating transfers	4,836,749	2,673,893	2,071,336	3,091,761	1,946,638
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	504,287	175,818	447,925	128,163	450,000
To other funds	(3,013,449)	(2,484,698)	(922,140)	(2,193,871)	(2,681,638)
	(2,509,162)	(2,308,880)	(474,215)	(2,065,708)	(2,231,638)
Income before extraordinary item	2,327,587	365,013	1,597,121	1,026,053	(285,000)
Extraordinary loss	-	-	-	-	-
Change in net assets	2,327,587	365,013	1,597,121	1,026,053	(285,000)
Net Assets, beginning of year	35,194,097	37,521,684	37,353,845	38,950,966	39,977,019
Projected Retained earnings/Net Assets	37,521,684	37,886,697	38,950,966	39,977,019	39,692,019

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:					
Charges for services	-	-	1,455,145	2,786,479	4,138,000
Operating expenses:					
Telecommunication Purchases	-	151,842	1,437,368	1,632,873	2,128,000
Depreciation	-	782	1,040,619	819,150	1,100,000
Personal services	481	399,715	459,167	364,289	534,533
Other	43,450	187,098	916,443	738,203	1,107,632
	-	-	-	-	-
Total operating expenses	43,931	739,437	3,853,597	3,554,515	4,870,165
Operating income	(43,931)	(739,437)	(2,398,452)	(768,036)	(732,165)
Nonoperating revenues (expenses):					
Interest revenues	-	-	-	617	-
Miscellaneous revenues	-	-	5,486	5,978	36,000
Sale of fixed assets	-	-	-	-	-
Interest expense and fiscal charges	-	-	(270,396)	(279,558)	(361,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	-	-	(264,910)	(272,963)	(325,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Income before operating transfers	(43,931)	(739,437)	(2,663,362)	(1,040,999)	(1,057,165)
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	(43,931)	(739,437)	(2,663,362)	(1,040,999)	(1,057,165)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(43,931)	(739,437)	(2,663,362)	(1,040,999)	(1,057,165)
Net Assets, beginning of year	(804)	(44,735)	(798,687)	(3,462,049)	(4,503,048)
Net Assets, end of year	(44,735)	(784,172)	(3,462,049)	(4,503,048)	(5,560,213)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,698,438	3,957,064	4,044,196	3,070,704	4,072,000
Operating expenses:					
Depreciation	952,555	991,983	1,011,135	770,899	1,000,000
Personal services	3,744	3,744	3,744	2,808	3,744
Other	1,978,537	1,940,784	1,988,624	1,541,608	2,083,464
Services provided by other funds	33,550	47,309	22,117	22,619	32,557
Total operating expenses	2,968,386	2,983,820	3,025,620	2,337,934	3,119,765
Operating income	730,052	973,244	1,018,576	732,770	952,235
Nonoperating revenues (expenses):					
Interest revenues	4,550	6,555	7,586	3,703	9,000
Miscellaneous revenues	725	3,462	6,567	1,683	4,000
Sale of fixed assets	-	804	(48,500)	1,304	-
Interest expense and fiscal charges	(340,678)	(350,867)	(324,929)	(238,827)	(301,868)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(335,403)	(340,046)	(359,276)	(232,137)	(288,868)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
1965 Sewer System Fund:					
Income before operating transfers	394,649	633,198	659,300	500,633	663,367
Operating transfers in (out):					
Capital Contributions	83,753	80,110	91,492	77,639	94,000
From general fund	(179,400)	-	-	-	-
	<u>(95,647)</u>	<u>80,110</u>	<u>91,492</u>	<u>77,639</u>	<u>94,000</u>
Net income before extraordinary item	299,002	713,308	750,792	578,272	757,367
Extraordinary loss	-	-	-	-	-
Net income (Loss)	299,002	713,308	750,792	578,272	757,367
Net Assets, beginning of year	24,218,917	24,517,919	25,083,174	25,833,966	26,412,238
Projected Net Assets, end of year	<u>24,517,919</u>	<u>25,231,227</u>	<u>25,833,966</u>	<u>26,412,238</u>	<u>27,169,605</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	2,033,489	2,058,412	2,368,810	1,928,750	2,760,000
Operating expenses:					
Landfill dumping charges	380,234	358,495	371,693	260,888	408,000
Depreciation	274,836	251,409	227,548	152,538	300,000
Personal services	1,177,072	1,135,089	1,141,411	847,963	1,268,773
Other	438,769	494,204	515,463	306,283	523,355
Services provided by other funds	124,676	125,061	109,094	91,975	129,349
Total operating expenses	2,395,587	2,364,258	2,365,209	1,659,647	2,629,477
Operating income	(362,098)	(305,846)	3,601	269,103	130,523
Nonoperating revenues (expenses):					
Interest revenues	1,582	1,416	2,235	1,052	-
Miscellaneous revenues	16,992	110,996	47,463	24,358	49,000
Sale of fixed assets	59,246	2,319	1,836	-	2,000
Grant income	-	73,448	7,025	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	77,820	188,179	58,559	25,410	51,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Year to Date (June)2015	Budget 2016
Income before operating transfers	(284,278)	(117,667)	62,160	294,513	181,523
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	-
Net income (Loss) before extraordinary item	(284,278)	(117,667)	62,160	294,513	181,523
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(284,278)	(117,667)	62,160	294,513	181,523
Net Assets, beginning of year	1,137,096	852,818	735,151	797,311	1,091,824
Net Assets, end of year	<u>852,818</u>	<u>735,151</u>	<u>797,311</u>	<u>1,091,824</u>	<u>1,273,347</u>

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		2,578,898
Contingency		-
Resurfacing:	1,500,000	<u>1,500,000</u>
Total General Fund Capital Outlay		<u>4,078,898</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	56,000	56,000
State Gasoline Tax Fund 7 cent	76,000	76,000
Capital Improvement Fund	425,000	425,000
Lee County Road - Maintenance Fund		
Committed to Road Construction Fund (1% Sales Tax)		
Rosemere Cemetery	<u>-</u>	<u>12,000</u>
Total Special funds Capital Outlay		<u>569,000</u>
Total General Fund and Special Funds Capital Outlay		<u>4,647,898</u>
Total Resurfacing	<u>2,057,000</u>	

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

Capital
Outlay

Capital Outlay Equipment and Projects

1,172,367

Total 1965 Sewer System Fund fixed assets and system expansion

1,172,367

Solid Waste Collection Fund:

Capital Outlay Equipment

481,523

Total Solid Waste Collection Fund fixed assets

481,523

Total City of Opelika Capital Outlay

13,366,788

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2016

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

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	
City Attorney:		
City Attorney		1
Administrative Asst to City Attorney	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:		
Accountant	1	
Accounting Technician I	2	
Accounting Technician II	1	
Assistant Controller	1	
Controller	1	

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Information Technology:		
Administrative Assistant	1	
Chief Technology Officer	1	
GIS Administrator	1	
GIS Associate	1	
IT Associate	1	
IT Technical Specialist	1	
Senior Systems Administrator	2	
Systems Administrator	1	
Systems Support Specialist	1	
Judicial:		
Court Clerk	1	
Administrative Clerk	1	
Court Magistrate	3	
Human Resources Administration:		
Human Resources Analyst	2	
Human Resources Director	1	
Human Resources Risk Manager	1	
Human Resources Receptionist		1

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Planning:		
Assistant Planning Director	1	
Community Development Administrator	1	
Planning and Zoning Technician	1	
Planning Director	1	
Purchasing:		
Administrative Assistant	1	
Buyer	1	
Purchasing Agent / Revenue Manager	1	
Stores Manager	1	
Custodian	1	
Public Safety:		
Police:		
Administrative Coordinator	1	
Assistant Chief of Police		1
Chief of Police	1	
Identification Technician	1	
Inmate Work Detail - Evidence Clerk	1	
Police Captain	4	
Police Corporal	7	
Police Detective	10	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Lieutenant	6	
Police Officer	46	
Police Records Clerk	3	
Police Sergeant	8	
School Crossing Guard		4
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	36	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u> <u>Time</u>	<u>Part</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, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Health:		
Animal Control:		
Animal Control Officer	1	
Culture and Recreation:		
Parks and Recreation:		
Administrative Coordinator	1	
Assistant Parks & Recreation Director	1	
Athletics Coordinator	1	
Building Service Worker	3	
Parks and Recreation Director	1	
Parks and Recreation 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, 2016

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	
Tennis Pro		1	
Springvilla Manager		1	
Part Time Temporary	Employment Service		
Library:			
Children's Specialist		1	
Circulation Specialist		1	
Library Assistant I		1	4
Library Assistant II		1	
Library Assistant III		2	
Library Director		1	
Reference Librarian		1	
Economic Development:			
Administrative Assistant		1	
Economic Development Project Manager		1	
Economic Development Coordinator		1	
Economic Development Director		1	
Total Governmental Funds employees		269	16

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

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	
Opelika Power Services Director	Fiber	1	
Senior Distribution Service		1	
Warehouse Manager		1	
Warehouse Technician		2	
Work Flow Coordinator		2	
Apprentice Lineman I, II & III		6	
Electronics Technician		1	
Journeyman Lineman		5	
Lead Electronics Technician		1	
Lead Lineman		3	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Lead Substation Electrician	1	
Line Supervisor	2	
Manager of Field Services	1	
Meter Technician	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	46	
Opelika Power Services:		
Telecommunications:		
Field Services Supervisor:	1	
Field Services Technician	3	
Manager of Marketing / Communication	1	
Network Engineer	1	
Head End Technician	1	
Total Telecommunications Fund employees	7	
Total Opelika Power Services employees	53	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2016

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
1965 Sewer System Fund:	ESG	
Total 1965 Sewer System Fund employees	<u>0</u>	
Solid Waste Collection Fund:		
Solid Waste Director	1	
Administrative Clerk	1	
Assist Superintendent	1	
Knuckleboom Operator	9	
Motor Vehicle Operator	1	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Utility Serviceworker	1	
Solid Waste Maintenance Coordinator	1	
Solid Waste Collection Fund Recycling:		
Motor Vehicle Operator	2	
Solid Waste Worker	<u>1</u>	<u> </u>
Total Solid Waste Employees	<u>25</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>16</u></u>